

CARE AND RELIEF FOR THE YOUNG

England & Wales · Charity number 1011513

Details

Other names	CRY
Status	Registered
Legal form	Charitable company
Company number	02710775
Registered	1992-06-01
Register	View on the Charity Commission register

Contact

Address	Sovereign Place Upper Northam Road Hedge End Southampton Hampshire SO30 4BZ
Phone	01489788300
Email	ukoffice@cry.org.uk
Website	www.cry.org.uk

Activities

Objects: THE RELIEF OF CHILDREN AND YOUNG PERSONS IN NEED AND TO PROMOTE GENERAL EDUCATION OF CHILDREN AND YOUNG PEOPLE AND THE DESSEMINATION OF RESEARCH AND INFORMATION,

Activities: CRY is an international Christian Children's charity with the mission to empower children in the world's most disadvantaged nations to rise beyond poverty under the leadership of local champions.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** UNITED KINGDOM AND ELSEWHERE

- Afghanistan
- Albania
- Armenia
- Bulgaria
- Burma
- Cambodia
- Egypt
- Greece
- Guatemala
- Guinea
- Haiti
- Iraq
- Israel
- Kenya
- Laos
- Madagascar
- Nepal
- Nigeria
- Pakistan
- Peru
- Philippines
- Romania
- Serbia
- Sierra Leone
- South Sudan
- Togo
- Turkey
- Uganda
- Ukraine
- Vietnam
- Zambia
- Zimbabwe
- Poole

- Portsmouth City
- Somerset
- Southampton City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,222,026	£1,274,860	£529,407	32
2023-12-31	£1,283,493	£1,314,749	£582,241	35
2022-12-31	£1,347,153	£1,232,139	£613,497	19
2021-12-31	£1,074,973	£944,682	£498,483	32
2020-12-31	£1,175,481	£1,072,355	£368,192	35

Trustees

Name	Role	Appointed
IAN HOWARD CHIDDLE	Chair	
Alison Katherine Williams		2025-06-09
Craig Andrew Bousfield		2018-01-02
Olanike Bamodu		2018-01-02
Rachel Anne Rigby		2024-10-14
Seth Gyimah		2024-12-02

Accounts

Charity registration number 1011513

Company registration number 02710775 (England and Wales)

CARE AND RELIEF FOR THE YOUNG

(TRADING AS CRY)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ian Chiddle Katrina Brown Olanike Bamodu Craig Bousfield Mark Scott Seth Gyimah Rachel Rigby Alison Williams	(Appointed 2 December 2024) (Appointed 14 October 2024) (Appointed 9 June 2025)
Secretary	Ian Chiddle	
Charity number	1011513	
Company number	02710775	
Principal address	Kings Community Church Upper Northam Road Hedge End Hampshire Southampton SO30 4BZ	
Registered office	Kings Community Church Upper Northam Road Hedge End Hampshire Southampton SO30 4BZ	
Auditor	Sumer Audit Piper House 4 Dukes Court Bognor Road Chichester West Sussex PO19 8FX	
Bankers	Barclays Business Banking Solent and Dorset Team PO Box 739 Portsmouth PO1 9AZ	
Solicitors	Eric Robinson Solicitors Vanbrugh House Grange Drive Southampton SO30 2AF	

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
CONTENTS**

	Page
Trustees' report	1 - 11
Statement of Trustees' responsibilities	12
Independent auditor's report	13 - 15
Statement of financial activities	16
Balance sheet	17
Statement of cash flows	18
Notes to the financial statements	19 - 36

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

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 31 December 2024. Included within this report is the trustees' report and directors' report as required by company law.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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).

Chairman's Review

We are very thankful and pleased to report that 2024 has been another great year in the life of CRY, albeit with some changes in tow. One of the major events was the succession process to the role of CEO. Chris Tait who has served magnificently for seven years reached a landmark stage in his life, retirement. At our end of year celebration meal together the trustees and staff expressed thanks in various ways to applaud Chris and his wife Jan for their unerring support and Chris's wisdom during his leadership.

In his stead, Aimé Gotte has stepped up to take our mission forward. Aimé has served for three years as our Project Development Manager, but his vision and charisma for the work is second to none. We are thrilled with how Aimé has initiated new groundbreaking approaches to finding qualifying projects and creating great marketing ideas. He is relatively young and will agree that this new role will be a learning experience, but he is up for the challenge.

The facts and details that follow speak for themselves and we need not elaborate further here. In addition, as this is being written we have two more younger trustees taking up the challenge of serving with us, and so we go on from strength to strength.

And he said to them, "The harvest is plentiful, but the labourers are few. Therefore, pray earnestly to the Lord of the harvest to send out labourers into his harvest. Go your way; behold, I am sending you out." Luke 10:2-3

We say every year how thankful we are for the support base, sponsors, volunteers and staff, that makes the difference to serve vulnerable children. Our continued reliance on the God who pours out His love and faithful supply, to spread hope in a disadvantaged generation of children to cope and see victory in their lives.

Ian H. Chiddle
Chairman
May 2025

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Objectives and activities

CRY believes in a world where all children and young people can fulfil their God-given potential. We work to empower Children to rise Beyond Poverty under the leadership of local champions.

Besides providing aid across the board, the main activities of the charity in relation to its objects currently include:

- Enabling Education
- Empowering Girls
- Supporting Refugees
- Improving Mental Health

Public benefit:-

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The trustees of CRY are very aware of the aims of the charity and the mechanisms by which the activities employed to achieve those aims are operated. This report highlights the aims, the mechanisms, and the activities.

Apart from the necessary costs of charity staff, the sole beneficiaries of the work of CRY are children, young people, and their immediate families, who do not have the capability or the resources available to them in the normal course of their daily living or situation. They benefit through the sacrificial giving of others who do not need the same level of assistance to relieve what might be a desperate existence.

The benefits are totally free to those who receive them. The trustees strongly support the notion that any individual or organisation should not profit from CRY activities or projects, if they have adequate resources of their own. Equally, the trustees are not aware of any detriment occurring because of the activities performed, and in all situations where CRY has involvement, the beneficiaries benefit within their social and cultural context.

CRY actively works with children, young people and their families through local NGOs and churches, encouraging them to take responsibility for the care programmes in their own community. CRY encourages liaison with local government and other NGOs, involves and seeks to enhance local communities as well as planning appropriate funding strategies for each programme which will encourage self-sufficiency and discourage long term dependency. Special attention is being given to those groups of people within the wider community which are marginalised or discriminated against.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

During 2024 CRY worked in:

Afghanistan
Albania
Bolivia
Bulgaria
Burkina Faso
Cambodia
Democratic Republic of the Congo
Egypt
Greece
Guatemala
Guinea
Haiti
Iraq
Kenya
Kurdistan
Laos
Lebanon
Liberia
Madagascar
Myanmar
Nepal
Nigeria
Occupied Palestinian Territories
Pakistan
Peru
Philippines
Romania
Serbia
Sierra Leone
South Sudan
Tanzania
Thailand
Togo
Turkey
Uganda
Ukraine
Vietnam
Zimbabwe

Care and Relief for the Young are an international Christian children's charity with the mission to empower children in the world's most disadvantaged nations to rise beyond poverty under the leadership of local champions.

The particular way in which these objectives and activities are achieved are detailed below:-

- To provide clothing, food, accommodation, education, medical care and any other needs.
- To provide a safe and secure environment where children and young people can find assistance and develop maturity, social skills and education with particular care for the growth in the love of God.
- The relief of children and young people suffering from poverty. The charity strives to empower, and the future focus will continue to be on assisting in the creation of financially self-supporting communities by advice, resource and vocational training.
- During 2024 we worked in 38 nations to meet the practical, emotional and spiritual needs of the most vulnerable and marginalised children, to help them grow up in safety, and with the support and resources they need to survive and thrive.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Significant activities in 2024 included:

- Providing practical solutions for children in need (prevention, intervention and reintegration).
 - Expanding and influencing the provision of childcare.
 - Encouraging and supporting families to care for their own children.
 - Supporting residential childcare programmes where appropriate.
 - Resourcing and supporting schools, preschools, homework clubs etc. which provide education for deprived children and young people.
 - Providing life skills and sexual health education.
 - Providing and encouraging access to vocational training.
 - Providing appropriate medical assistance to deprived children and young people.
 - Resourcing and supporting rehabilitation programmes for children and young people with addictions.
 - Supporting children, young people and their families who have disabilities and special needs.
 - Providing 'Day Centre' type activities for children and young people including those with disabilities and special needs.
 - Supporting refugees across Europe and the Middle East with shelter, food and medical care.
 - Supporting the development of small business ventures with, for example, 'seed funding', specialist skills etc. which provided employment for young people and generated income (income generation will help achieve self-sufficiency of the various care programmes).
 - Offering training opportunities to partners to strengthen their humanitarian and educational initiatives, through both face-to-face and online formats.
- The charity achieves its objectives by reviewing grant applications from charities and non-governmental organisations (NGOs) in the relevant country. The management team may accept or reject the application subject to conditions. The recipients are selected with great care and the application of the funds is monitored closely by the charity to ensure the optimum achievement of the objectives. An analysis of grants by area is included in the notes to the Statement of Financial Activities.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Achievements and performance

We collaborated with native initiatives to empower children to rise beyond poverty this year in 38 nations, mostly across the Global South. These partnerships encompass a wide array of organisations, including children's homes, schools, churches, children's centres, paediatric clinics, and beyond.

We have 4 areas of work we support –

1. Empower Girls

Across the world, girls are frequently overlooked and denied the same opportunities as boys. CRY, in collaboration with its partners, is dedicated to combating gender inequality by providing avenues for higher education, vocational training, and apprenticeships, alongside offering essential aid and hygiene provisions. Through these initiatives, we strive to empower young women and enable them to realize their full potential and rise beyond poverty.

In 2024 CRY gave a total of £27,221 to partners working in Laos, Guatemala, Bolivia and Liberia to empower girls.

2. Enable Education

We understand the importance of education in helping elevate people from poverty. We work with schools to help with building classrooms, providing furniture and textbooks, paying teachers and providing hot meals for students who can't afford to pay. With our partners, we empower children and adults with life skills and practical skills such as cooking, sewing, music, and motorbikes to improve their chances of finding employment and increasing their confidence. Through our network of partners, we empower the most vulnerable to access education they might otherwise be deprived of, while also ensuring they receive essential aid and all the basic necessities every child deserves.

In 2024 we held an Education Forum in Nairobi, Kenya with all our partners from across Africa who are educators. This was found to be a hugely useful time and impacted their work greatly. We plan to run another Education Forum in 2026.

In 2024 CRY gave a total of £165,160 to partners working in Cambodia, Guinea, Kurdistan, Romania, South Sudan, Togo, Ukraine, Zimbabwe, Pakistan, Vietnam, Uganda, Haiti, Kenya, Sierra Leone, Nepal, Afghanistan, Myanmar, Nigeria and Tanzania to enable education.

3. Improve Mental Health

Through our partners, we improve children's mental health by helping them process and overcome trauma caused by their personal circumstances, war, natural disasters, or their history. Our efforts include healthy mind-related courses, a discipleship programme that incorporates counselling and trauma-informed therapies, and providing access to sporting, educational, and recreational activities. Additionally, we improve mental health by facilitating access to professionals such as social workers, doctors, psychologists, lawyers, and trained religious leaders.

In 2024 CRY gave a total of £64,691 to partners working in Albania, Bulgaria, Egypt, Serbia, Madagascar, Peru, Philippines and Kenya to improve mental health.

4. Support Refugees

When children become refugees, they frequently lack the physical and emotional support necessary to shield them from harm. Through a variety of partner initiatives worldwide, we offer safe spaces for rest, nourishment, clothing, and play. These projects also provide educational opportunities, life skills training, and spiritual and emotional care for refugee children, helping them rebuild their lives with dignity, and hope to rise beyond poverty.

In 2024 CRY gave a total of £63,964 to partners working in Iraq, Myanmar, Greece, Turkey, Burkina Faso, Thailand, Lebanon, Democratic Republic of the Congo and Occupied Palestinian Territories to support refugees.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Fundraising activities

CRY have adopted the Charity Governance Code for Fundraising.

Various sponsored events were participated in over the year with staff and supporters alike getting involved. In 2024 we held our annual football tournament, a Christmas Fundraising Event and supported local businesses to raise funds for CRY.

We have also continued to rely both on the generosity of our regular supporters and the work of the CRY trading team.

CRY Jersey

For many years CRY Jersey has been established as a charity in the Channel Island of Jersey. The dedicated team of staff and volunteers operate two charity shops in St Helier and engage in fundraising activities. These include events such as "the Apprentice Challenge" based on the long running TV show where two local schools run a shop for a day to see who is the most successful, with all profits going to CRY Jersey. Other events include a sponsored walk and bagging shopping at supermarkets.

CRY Jersey is very much part of the CRY family and the surplus that their activities generate is used to support the work we carry out.

In 2024 CRY Jersey contributed a total of £72,000 as a general donation to CRY UK's work for which we are most grateful. They also contributed an additional £15,500 to support existing CRY projects around the world, as well as Summer Camps for children in Ukraine and Turkey.

CRY Trading

As anticipated, trading performance during the year was adversely affected by several external and internal factors. These included the continuing cost-of-living crisis, increased operational costs in the post-Covid environment, rising wage pressures required to retain staff, and the ongoing decline in high street retail activity, driven by the continued growth of online shopping channels.

In parallel, we observed a noticeable decline in both the quantity and quality of donated goods. This trend appears linked to the growing popularity of resale platforms such as eBay and Vinted, where individuals are opting to monetise their unwanted items directly rather than donate them to CRY. While these market dynamics affected the entire charity retail sector, we note that several competitors were forced to close stores during the year, suggesting that CRY's retail operations have shown relatively greater resilience.

A key operational decision taken during the year was the closure of our Gosport shop. Despite having only recently opened, this location experienced significantly lower footfall and sales performance than our other sites. Fortunately, the absence of a formal lease agreement enabled us to exit this location with minimal financial impact.

Excluding the Gosport closure, our remaining retail units performed well, achieving total sales just £5,000 below budget. In addition, effective cost management allowed us to remain £10,000 under budgeted expenditure, resulting in a gross profit performance that exceeded our expectations.

In light of the economy and the aforementioned challenges, it is unlikely that our current retail portfolio can deliver sustained sales growth year on year. To this end, we have initiated several strategic explorations, including trialling Sunday trading at selected sites, evaluating the potential for 'boutique-style' retail concepts, exploring expansion into more affluent areas—such as Oxfordshire—and investing in the refurbishment and modernisation of our existing shops to enhance customer experience and competitiveness.

We also note with concern the impact of increased tax liabilities set to take effect in 2025, which will place further pressure on net profitability. These changes, coupled with rising rent, repair, and property maintenance costs, as well as new compliance obligations introduced over the past 12 months, will demand greater administrative oversight and operational discipline from our staff.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

In conclusion, although 2024 brought considerable challenges, it also demonstrated the adaptability and resilience of our retail teams. Looking ahead to 2025 and beyond, trustees acknowledge the need to continue exploring strategies that will enable CRY to continue responding effectively to the evolving and increasingly competitive retail landscape.

Financial review

The charity essentially supports projects based overseas and partnered by associates in those nations. Our support is dependent on our ability to service an agreement with these partners. Each project is reviewed annually and renewed in line with our budget for the next 12 months.

Income is generated through a variety of channels and not dependent on one method or source only. The likelihood of all income channels failing at the same time is not anticipated, and our strategy for balancing these income routes is paramount to our fund-raising policy.

CRY does not hold any assets that can be disposed of to raise new funds.

The Board of Trustees are very satisfied with the performance of the charity during the year and its position at 31 December 2024 and consider that the charity is well placed to continue its activities during the coming year, and that the assets are adequate to fulfil its obligations.

The Statement of Financial Activities show total incoming resources for the year of £1,222,026 (£1,283,493 in 2023) and total resources expended of £1,274,860 (£1,314,749 in 2023), making net outgoing resources of £52,834 (outgoing of £31,256 in 2023).

The total reserves at the year end stand at £529,407 (£582,241 in 2023) of which £506,065 (£552,544 in 2023) are unrestricted and £23,342 (£29,697 in 2023) are restricted.

Reserves policy

The Trustees recognise the importance of holding appropriate levels of unrestricted reserves to ensure the ongoing operational stability of the charity. Maintaining sufficient reserves enables the charity to respond effectively to unforeseen reductions in income or increases in expenditure, while continuing to meet its commitments to project partners and cover essential fixed costs.

It is the policy of the charity that unrestricted funds not otherwise designated for specific purposes should be maintained at a level equivalent to between **three and six months of average expenditure**. The Trustees believe this range provides a prudent buffer that allows time to adjust operations or secure alternative funding in the event of a significant financial challenge.

As at **31 December 2024**, the charity held **unrestricted reserves of £506,065**, which meets both the lower threshold of the reserves policy and provides coverage for specific known liabilities and project commitments. This figure includes:

- Shop rental commitments: £40,078
- Salary obligations: £108,941
- Provision for a potential redundancy liability: £63,277
- Provision for ongoing project commitments: £111,870
- Average monthly operational expenditure: £28,767

The remaining £153,132 will be used for funding new initiatives and reacting to day to day issues such as maintenance, compliance, fundraising costs, promotional costs and any unforeseen issues that may arise on a daily basis.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Trustees are committed to maintaining reserves at an appropriate level and will continue to monitor the charity's financial position closely. Efforts will be made over the coming year to strengthen and diversify the charity's donor base and enhance the profitability of its retail operations, in order to support the sustainability of the reserves in line with this policy.

The reserves policy includes a provision for potential redundancy liabilities to ensure that, should the organisation need to cease operations, the associated costs can be met.

The principal funding sources in the year were:

- CRY Charity Shops (inc. Jersey) – Most shops performed at expected levels, but are under constant review

- Project Sponsorship – Projects can be sponsored, allowing donors to target their giving

- Donations and legacies were received amounting to £362,981 (£367,410 in 2023)

- Applications to Grant-making Trusts

CRY supports both medium term and short discrete projects by way of one-off ad-hoc grants, one-off annual grants and on-going funding. To some extent the charity can vary its level of support depending on its level of income, although with the medium-term projects, especially those involving the residential care of children, regular financial support can be quite critical to their continued operation. The charity's sponsorship programmes and income through shop trading help to provide this stability. Our expenditure in 2024 has met the objects of the charity as set out in the governing document.

The Trustees identify the major risks each financial year through the preparation and update of the strategic plan relating to the operations and resources of the charity, cash flow projections on income and expenditure and in-year budgetary control mechanisms. Risks are identified, prioritised and managed in accordance with current policy, future plans and within available capability and resource constraints.

A principle risk is that trading in our shops suffers due to economic circumstances, although the nature of our business and pricing policy will greatly moderate for this eventuality. CRY has in place a regular news communication to our supporters and sponsors and values all who offer vital support.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Plans for the future

CRY's main ambition is to continue supporting the majority of its current project partners and to expand that support as financial resources allow. Our assistance primarily includes ongoing financial contributions to help sustain charitable projects for children mostly in the Global South. Additionally, we occasionally provide grants for one-off capital expenses that support project development — for example, constructing a classroom.

Given the scale of suffering faced by children globally, our level of support varies based on the specific needs and capacities of each project partner. While we deliver aid through our partners, our core mission goes beyond immediate support—we aim to help children reach a place where they no longer rely on it. Our vision is to see them break free from the cycle of poverty for good. Therefore, aside from responding to emergency situations, we prioritise working with partner organisations that offer holistic support and create sustainable pathways toward independence, reducing long-term dependence on charitable aid.

To achieve our primary goal(s), we are actively developing and enhancing several key areas of the charity. This includes, but is not limited to, improving our existing charity shops—focusing on item presentation, shop layout, and overall customer experience—to maximise profitability. We have recently opened a new shop, and while we do not currently plan to open another in the immediate future, we remain open to opportunities that could contribute to increased revenue.

In addition, we are refining our communications strategy, including how we engage with existing sponsors, attract new ones, and report on our progress. We have also undertaken several internal reviews and are implementing improved processes to ensure we stay on top of compliance, HR responsibilities, and other operational tasks.

All of these efforts form part of a broader strategic plan aimed at delivering a strong return on investment over time. The ultimate goal is to boost both our revenue and operational efficiency, enabling us to increase the support we provide to children around the world through the vital work of our partner organisations.

Structure, governance and management

The full name of the charity is Care and Relief for the Young. The charity is also known by the name CRY.

The charity is a company limited by guarantee (incorporated 29 April 1992) and is therefore governed by a Memorandum and Articles of Association.

There are restrictions in the charity's activities imposed by its Memorandum and Articles.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ian Chiddle

Katrina Brown

Olanike Bamodu

Craig Bousfield

Mark Scott

Raymond Chow

(Resigned 21 June 2024)

Jamie Harding

(Resigned 5 April 2024)

Seth Gyimah

(Appointed 2 December 2024)

Rachel Rigby

(Appointed 14 October 2024)

Alison Williams

(Appointed 9 June 2025)

At the Annual General Meeting one third of trustees retire, but are eligible for reappointment.

Prospective trustees are recommended and interviewed by the current Board to assess their particular interest, skills, experience, area of expertise and their potential contribution. Appointment is approved by the Board of Trustees.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

The charity has a Board of Trustees and a Senior Management Team. The Senior Management Team is responsible for the day-to-day operation of the charity and making executive decisions within the policy and framework established by the Trustees. The Senior Management Team meets on a monthly basis. The Board of Trustees meets at least quarterly and a member of the Senior Management Team attends if required.

The Trustee/Directors are responsible for establishing the policies, framework and guidelines for the operation and direction of the charity. They are stewards of the Charity and responsible for its governance.

The Senior Management Team comprised Chris Tait (Chief Executive Officer), Aimé Gotte (Projects Development Manager, who then became CEO in September 2024), Wendy Clark (Finance Manager), Keziah Brennan (Charity Operations Manager) and Jeffrey Moss (Retail Operations Manager). The Senior Management Team meet regularly to discuss and take executive decisions in accordance with the delegated authority given by the Board of Trustees.

New Trustees are encouraged to familiarise themselves with the Memorandum and Articles of Association, the policies, aims and objectives of the charity, the projects and to meet members of the Management Team and the staff of the shops, and to familiarise themselves with the "Hallmarks of an Effective Charity" (CC10 document produced by the Charities Commission), also the "Good Governance" document produced by the NCVO.

Remuneration criteria for key management includes the following –

Salary levels are in excess of the minimum living wage, which is the lowest level that any CRY employee will receive.

Importance is placed on the Chief Executive Officer and the teamwork of the key managers, recognising that each has an equally significant part in the success of CRY.

The Charity also receives funding from Care and Relief for the Young Jersey (CRY Jersey), a charity registered in Jersey. CRY Jersey has separate Trustees and was established to raise additional project and operational funds from the Channel Islands.

King's Community Church (Southampton) offers support through facilities, some occasional funding and volunteers.

Most of the charity's project partners are registered non-profit organisations.

Asset cover for funds

The Board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Relationships

King's Community Church (Southampton) - International Outreach

Seedfund Ltd trading as SEED – Microbusiness Charity

The Collaborative Project (USA) – Aid Charity

Relationships with other Agencies

CRY has always worked with like-minded partners in the various countries where a need has been identified. Most of these partners have been local churches that have or are building relationships with King's Community Church (Southampton). In a few countries, CRY currently works with other Christian foundations. This principle is paramount to CRY's work. It is therefore important to restate that CRY will only partner like-minded foundations that have the complete trust and confidence of the CRY Executive / Trustees.

Review of current projects

Current projects are regularly reviewed and as part of this process the principles relating to CRY's emphasis on self-sufficiency and targeting the poorest of the poor are applied. Each project is expected to confirm that it aims to support those in most need and is actively developing strategies for self-sufficiency. Three year rolling plans are produced for each project where there is on-going revenue support.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Auditor

The auditor, Sumer Audit, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

Disclosure of information to auditor

The trustee/directors have confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The Trustees' report was approved by the Board of Trustees.

Ian Chiddle

Trustee

Dated: 5 August 2025

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
*FOR THE YEAR ENDED 31 DECEMBER 2024***

The Trustees, who are also the directors of Care and Relief For the Young for the purpose of company law, are responsible for preparing the Trustees' Report 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 Charities SORP;
- make judgements and estimates that are reasonable and prudent; 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 adequate 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.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF CARE AND RELIEF FOR THE YOUNG**

Opinion

We have audited the financial statements of Care and Relief For the Young (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

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

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF CARE AND RELIEF FOR THE YOUNG**

Matters on which we are required to report by exception

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

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

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

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Identification and assessment of irregularities including fraud

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

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

- Obtaining an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a direct effect on the financial statements and operations;
- Obtaining an understanding of the charity's policies and procedures on fraud risks, including knowledge of any actual, suspected or alleged fraud; and
- Discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud through our knowledge and understanding of the company and our sector-specific experience.

As a result of these procedures, we considered the opportunities and incentives that may exist within the association for fraud. We are also required to perform specific procedures to respond to the risk of management override. As a result of performing the above, we identified the following areas as those most likely to have an impact on the financial statements: health & safety and employment law, as well as compliance with the UK Companies and Charities Acts.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF CARE AND RELIEF FOR THE YOUNG**

In addition to the above, our procedures to respond to risks identified included the following:

- Making enquiries of management about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of meetings of the board and senior management;
- Reading correspondence with regulators;
- Challenging assumptions and judgements made by management in their significant accounting estimates; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Robin Evans BA FCA CTA DChA (Senior Statutory Auditor)
for and on behalf of Sumer Audit
Chartered Accountants
Statutory Auditor
Chichester

10 September 2025

Sumer Audit is the trading name of Sumer Auditco Limited

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	304,729	58,252	362,981	290,032	77,378	367,410
Other trading activities	4	847,235	-	847,235	912,007	-	912,007
Investments	5	11,810	-	11,810	4,076	-	4,076
Total income		1,163,774	58,252	1,222,026	1,206,115	77,378	1,283,493
Expenditure on:							
Raising funds	6	765,192	-	765,192	796,851	-	796,851
Charitable activities	7	445,061	64,607	509,668	444,760	73,138	517,898
Total expenditure		1,210,253	64,607	1,274,860	1,241,611	73,138	1,314,749
Net expenditure and movement in funds		(46,479)	(6,355)	(52,834)	(35,496)	4,240	(31,256)
Reconciliation of funds:							
Fund balances at 1 January 2024		552,544	29,697	582,241	588,040	25,457	613,497
Fund balances at 31 December 2024		506,065	23,342	529,407	552,544	29,697	582,241

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
BALANCE SHEET**

AS AT 31 DECEMBER 2024

		2024	2023
	Notes	£	£
Fixed assets			
Intangible assets	13	10,116	-
Tangible assets	14	30,142	33,645
		<u>40,258</u>	<u>33,645</u>
Current assets			
Stocks	15	1,278	1,368
Debtors	16	64,960	70,290
Cash at bank and in hand		473,989	521,224
		<u>540,227</u>	<u>592,882</u>
Creditors: amounts falling due within one year	17	(51,078)	(43,409)
Net current assets		<u>489,149</u>	<u>549,473</u>
Total assets less current liabilities		<u>529,407</u>	<u>583,118</u>
Provisions for liabilities	18	-	(877)
Net assets		<u><u>529,407</u></u>	<u><u>582,241</u></u>
The funds of the charity			
Restricted income funds	20	23,342	29,697
Unrestricted funds		506,065	552,544
		<u><u>529,407</u></u>	<u><u>582,241</u></u>

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

The financial statements were approved by the Trustees on 28 July 2025

Ian Chiddle
Trustee

Company registration number 02710775 (England and Wales)

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024**

		2024		2023	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash absorbed by operations	25		(33,976)		(31,130)
Investing activities					
Purchase of intangible assets		(11,206)		-	
Purchase of tangible fixed assets		(13,863)		(19,804)	
Interest received		11,810		4,076	
Net cash used in investing activities			(13,259)		(15,728)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(47,235)		(46,858)
Cash and cash equivalents at beginning of year			521,224		568,082
Cash and cash equivalents at end of year			473,989		521,224
Relating to:					
Cash at bank and in hand			473,989		521,224

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 Accounting policies

Charity information

Care and Relief For the Young is a private company limited by guarantee incorporated in England and Wales. The registered office is Kings Community Church, Upper Northam Road, Hedge End, Hampshire, Southampton, SO30 4BZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They have considered relevant information such as forecasts, budgets and business plans and they hold monthly management meetings to review financial performance, cash flow and any emerging risks. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

It is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

1.4 Incoming resources

Income, including grants, is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 Accounting policies

(Continued)

The sale of new and donated goods is recognised as income when sold. The gift aid on the income from donated goods is recognised as income when the goods are sold.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit 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.

The policy for including items within the relevant activity categories of resources expended is to apply costs to the appropriate category where identified and to apportion overheads on an appropriate basis.

The costs of raising and generating funds shall include the costs of fundraising events, appropriate proportion of administration salaries and the shop overheads and staffing.

Charitable expenditure shall include all expenditure directly related to the objects of the charity and includes grants. It also includes support costs and governance costs relating to the objects of the charity.

The Charity receives grant applications from a number of client organisations. The board may accept or reject the application or accept the application subject to conditions. Although there is no legal liability to pay any grant to any organisation, and after approval, it is open to the board to withdraw an approval already granted, either before or after payment of a grant the accounting treatment is to create a creditor for grants relating specifically to the clients activities in the current financial year of the trustees immediately upon approval, and to include grants relating to activities in subsequent financial years as financial commitments. At 31 December 2024 there were £nil of such grants approved and unpaid. The comparative figure for 2023 was £nil.

Governance costs shall include all expenditure directly related to the compliance with charitable and statutory requirements.

There are a number of costs, including staffing costs, where it is impracticable to allocate these costs precisely between raising funds, trading and support for charitable activities and the trustees have allocated such costs on the basis of reasonable estimates as follows:-

Staffing costs and related expenses

On the basis of salary costs, and hours spent on different activities.

Premises costs and related expenses

On the trustees estimate of space allocated to different activities.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website and rebrand

6 years straight line

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 Accounting policies (Continued)

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Items of less than £100 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	25% reducing balance
--------------------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.13 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.15 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.16 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	295,710	58,252	353,962	290,032	74,228	364,260
Legacies receivable	9,019	-	9,019	-	-	-
Grants receivable for core activities	-	-	-	-	3,150	3,150
	<u>304,729</u>	<u>58,252</u>	<u>362,981</u>	<u>290,032</u>	<u>77,378</u>	<u>367,410</u>
Donations and gifts						
Gift aid tax recovery	94,279	-	94,279	98,035	-	98,035
CRY Jersey	85,000	2,500	87,500	95,103	-	95,103
Other	116,431	55,752	172,183	96,894	74,228	171,122
	<u>295,710</u>	<u>58,252</u>	<u>353,962</u>	<u>290,032</u>	<u>74,228</u>	<u>364,260</u>

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising activities	6,568	7,283
Shop income from sale of new and donated goods	<u>840,667</u>	<u>904,724</u>
Other trading activities	<u>847,235</u>	<u>912,007</u>

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	11,810	4,076
	=====	=====

6 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<u>Fundraising and publicity</u>		
Cost of fundraising activities	12,331	12,192
Website development and running costs	914	819
Staff costs	10,396	9,344
	=====	=====
Fundraising and publicity	23,641	22,355
<u>Trading costs</u>		
Operating charity shops	310,246	335,805
Staff costs charity shops	384,798	403,273
Staff costs allocated to trading	46,507	35,418
	=====	=====
Trading costs	741,551	774,496
	=====	=====
	765,192	796,851
	=====	=====

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

7 Expenditure on charitable activities

	Relief of children and young people	Relief of children and young people
	2024	2023
	£	£
Direct costs		
Kenya Conference - Education Forum	28,113	-
Grant funding of activities (see note 8)	321,036	371,590
Share of support and governance costs (see note 9)		
Support	150,864	139,933
Governance	9,655	6,375
	<u>509,668</u>	<u>517,898</u>
Analysis by fund		
Unrestricted funds	445,061	444,760
Restricted funds	64,607	73,138
	<u>509,668</u>	<u>517,898</u>

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

8 Grants payable

	Relief of children and young people	2024	2023
	£	£	£
Grants to institutions:			
Albania	15,166	15,166	18,830
Bulgaria	6,000	6,000	5,500
Cambodia	9,550	9,550	7,302
Guinea	17,604	17,604	9,015
Armenia	-	-	4,500
Iraq	23,400	23,400	23,400
Kurdistan	7,800	7,800	20,000
Laos	6,274	6,274	17,900
Myanmar	12,024	12,024	12,028
Philippines	12,800	12,800	7,000
Romania	7,800	7,800	7,800
Egypt	8,778	8,778	6,000
Serbia	6,000	6,000	6,000
South Sudan	6,000	6,000	6,000
Guatemala	6,000	6,000	6,000
Togo	7,799	7,799	11,957
Ukraine (including refugees)	8,000	8,000	11,500
Zimbabwe	13,800	13,800	12,000
Greece	6,000	6,000	6,000
Miscellaneous projects	-	-	1,500
Bolivia	6,000	6,000	3,000
Madagascar	7,800	7,800	11,029
Pakistan	6,500	6,500	7,200
Peru	8,146	8,146	4,025
Vietnam	6,000	6,000	6,000
Emergency and One Off Response	600	600	-
Uganda	6,000	6,000	6,000
Haiti	9,000	9,000	9,800
Kenya	13,000	13,000	9,256
Sierra Leone	7,800	7,800	8,400
Turkey	3,000	3,000	5,500
Nepal	6,000	6,000	7,910
Nigeria	6,083	6,083	-
Israel/Gaza	5,084	5,084	2,000
Afghanistan	7,800	7,800	17,800
Burkina Faso	8,180	8,180	8,000
Lebanon	7,800	7,800	12,004
Liberia	8,948	8,948	6,360
Syria	-	-	44,074
Tanzania	6,000	6,000	3,000
Congo	7,500	7,500	-
Thailand	3,000	3,000	-
	<u>321,036</u>	<u>321,036</u>	<u>371,590</u>

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

8 Grants payable

(Continued)

	2024	2023
	£	£
Material grants were paid to the following institutions:-		
Afghanistan – Kabul – Ass Le Pelican	-	17,800
Guinea - Jubilee International School	17,604	-
Iraq – Kurdistan – Hope for Communities	-	15,800
Laos – Rural Skills Training - Farm Paa Baan How Corp Ltd	-	17,900
Madagascar – Le Triomphe Children's Centre - Assoc Tanantsoa	-	11,029
Syria - Mission Fraternelle Armenienne	-	38,460
Togo – Lome – Ecole Avenir Enfance	-	11,957
	<u>17,604</u>	<u>112,946</u>
Other grants paid to institutions	303,432	258,644
	<u>321,036</u>	<u>371,590</u>

Relief of children and young people

The charity achieves its objectives by reviewing grant applications from local charities and non governmental organisations in the relevant country. The local recipients are selected with great care and the application of the funds is monitored closely by the charity to ensure the optimum achievement of the objectives. The Trustees' Report has more detail on the projects being supported.

9 Support costs allocated to activities

	2024	2023
	£	£
Staff costs	104,451	103,675
Depreciation	18,456	11,487
Rent	3,000	-
Legal and professional fees	1,654	-
Travel and subsistence	7,933	15,214
Telephone and fax	69	9
Postage	2,773	2,939
Stationery and printing	6,167	5,791
Bank charges	98	708
Sundry expenses	5,033	110
Intern costs	1,230	-
Governance costs	9,655	6,375
	<u>160,519</u>	<u>146,308</u>
Analysed between:		
Relief of children and young people	<u>160,519</u>	<u>146,308</u>

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

9 Support costs allocated to activities (Continued)

	2024	2023
	£	£
Governance costs comprise:		
Audit fees	5,100	3,375
Auditors fees for non audit work	4,555	3,000
	<u>9,655</u>	<u>6,375</u>
	<u><u>9,655</u></u>	<u><u>6,375</u></u>

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or reimbursement of expenses during the year.

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Engaged on charitable activities and support	5	5
Engaged on fundraising and trading activities	27	30
	<u>32</u>	<u>35</u>
Total	<u><u>32</u></u>	<u><u>35</u></u>

	2024	2023
	£	£
Employment costs		
Wages and salaries	505,768	510,742
Social security costs	29,379	28,404
Other pension costs	11,005	12,564
	<u>546,152</u>	<u>551,710</u>
	<u><u>546,152</u></u>	<u><u>551,710</u></u>

The full time equivalent number of employees is 19 (2023 - 20).

There were no employees whose annual remuneration was more than £60,000.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

11 Employees (Continued)

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024 £	2023 £
Aggregate compensation	140,853	136,671

12 Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is recoverable by the company.

13 Intangible fixed assets

	Website and rebrand £
Cost	
At 1 January 2024	-
Additions - separately acquired	11,206
At 31 December 2024	11,206
Amortisation and impairment	
At 1 January 2024	-
Amortisation charged for the year	1,090
At 31 December 2024	1,090
Carrying amount	
At 31 December 2024	10,116
At 31 December 2023	-

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

14 Tangible fixed assets

	Fixtures, fittings & equipment
	£
Cost	
At 1 January 2024	94,138
Additions	13,863
Disposals	(15,216)
	<u>92,785</u>
At 31 December 2024	
Depreciation and impairment	
At 1 January 2024	60,493
Depreciation charged in the year	10,046
Eliminated in respect of disposals	(7,896)
	<u>62,643</u>
At 31 December 2024	
Carrying amount	
At 31 December 2024	<u>30,142</u>
At 31 December 2023	<u>33,645</u>

15 Stocks

	2024 £	2023 £
Magazines for resale	1,128	1,368
T-shirts for resale	150	-
	<u>1,278</u>	<u>1,368</u>

16 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	-	60
Other debtors	40,202	41,114
Prepayments and accrued income	24,758	29,116
	<u>64,960</u>	<u>70,290</u>

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

17 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	8,453	7,019
Trade creditors	31,811	27,039
Other creditors	2,420	2,333
Accruals and deferred income	8,394	7,018
	<u>51,078</u>	<u>43,409</u>

18 Provisions for liabilities

	2024	2023
	£	£
Eastleigh shop dilapidations provision	-	877
	<u>-</u>	<u>877</u>
At 1 January 2024		877
Utilisation of provision		(877)
		<u>-</u>
At 31 December 2024		<u>-</u>

The provision for liabilities and charges is a dilapidations provision for the Eastleigh shop. The work will be done over the lease term of 10 years and so this provision is being written off over this 10 year period starting in 2015. The original figure of £8,770 is an estimate and some of the dilapidations may be the responsibility of the leaseholder who Care and Relief for the Young sub-lease from.

19 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to expenditure in respect of defined contribution schemes was £11,005 (2023 - £12,564). Included in creditors is £2,420 (2023 - £2,333) relating to pension scheme liabilities.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 January 2023	Movement in funds			Balance at 1 January 2024	Movement in funds			Balance at 31 December 2024
	£	Incoming resources	Resources expended	£	£	Incoming resources	Resources expended	Transfers	£
Cambodia - School	6,418	-	-	-	6,418	-	(1,750)	-	4,668
African Projects	-	2,291	(2,291)	-	-	-	-	-	-
Turkey - Lighthouse Refugee Ministry	-	-	-	-	-	2,500	(2,500)	-	-
Iraq - Hope for Communities - Children's Centre	-	1,949	-	-	1,949	-	(1,949)	-	-
Ukraine - Lighthouse School	-	-	-	-	-	1,250	-	-	1,250
Guinea - Jubilee International School	494	2,910	(2,000)	-	1,404	2,760	(2,835)	-	1,329
Kenya Conference - Education Forum	-	-	-	-	-	31,569	(28,113)	(3,456)	-
Albania - Summer Camp	1,192	-	(1,000)	-	192	-	-	-	192
Afghanistan - Additional Needs School - Kabul, Le Pelican	-	-	-	-	-	4,258	-	-	4,258
Ukraine - Emergency Appeal	3,397	1,139	(4,536)	-	-	-	-	-	-
Cambodia - Appeal for Village Land	13,887	-	-	-	13,887	(5,000)	-	-	8,887
Egypt - Children's Centre	-	1,949	-	-	1,949	-	(1,949)	-	-
Israel - Gaza	-	-	-	-	-	-	-	-	-
Liberia - His Safe Haven Village	-	1,146	(1,146)	-	-	-	-	-	-
Pakistan - School	-	3,150	(3,150)	-	-	4,258	(1,500)	-	2,758
Syria - Earthquake Appeal	-	1,949	-	-	1,949	-	(1,949)	-	-
Lebanon - Beirut Appeal	-	42,775	(42,775)	-	-	-	-	-	-
Tanzania - Pre School	69	-	(69)	-	-	-	-	-	-
Admin Salary reimbursements	-	1,949	-	-	1,949	-	(1,949)	-	-
Kenya - Fountains of Hope (Kibera)	-	16,171	(16,171)	-	-	16,657	(16,657)	-	-
	-	-	-	-	-	-	(3,456)	3,456	-
	25,457	77,378	(73,138)	-	29,697	58,252	(64,607)	-	23,342

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

20 Restricted funds

(Continued)

The restricted funds represent grants and donations received for specific charitable projects and the related expenditure. Where more has been spent on a project than income received, this is treated as unrestricted income and expenditure apart from appeals, which are always treated as restricted income and expenditure. No grants or donations are received which are conditional on being applied within a specific time period. Many of the projects are long term over a number of years. The closing balance on each fund represents the funds received for each project in excess of the project expenditure incurred prior to the end of the year. All the restricted fund balances are represented by cash at bank.

Cambodia £4,668 – These funds were remaining from a grant awarded in 2014. The original grant was for £36,272 to build a school and this money was not required. JOA the grant funding agency were contacted and they asked us to use the funds within Cambodia for a similar purpose. We used some of the funds in 2024, the remainder will be used in 2025 for the children's home.

Ukraine, Lighthouse School £1,250 – These funds received in November 2024 will form part of the funds sent to this beneficiary in 2025.

Guinea Jubilee International School £1,329 - We will be sending these funds during 2025 to support the fees of children who would otherwise not be able to receive education.

Albania Summer Camp £192 - We will be sending these funds during 2025 to help pay for children to attend the summer camp.

Afghanistan £4258 – These funds were raised in the Christmas 2024 appeal and will be sent to the beneficiary during 2025.

Cambodia Appeal for Village Land £3,887 – These funds were given between 22/12/20 and 12/01/22, but the project is no longer going ahead. £3,887 has already been returned to a donor in 2025. We are waiting on instructions for the remainder of £5,000, which came from one other donor.

Liberia, His Safe Haven £2,758 - These funds were raised in the Christmas 2024 appeal and will be sent to the beneficiary during 2025.

Only restricted funds with balances carried forward at year-end have been detailed above. For other restricted funds which were fully spent within the year, further detail has not been included. The Trustees consider that the information provided in the table above is sufficient for the purpose of understanding the nature and use of restricted income during the year.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

21 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Intangible fixed assets	10,116	-	10,116
Tangible assets	30,142	-	30,142
Current assets/(liabilities)	465,807	23,342	489,149
	<u>506,065</u>	<u>23,342</u>	<u>529,407</u>
	<u><u>506,065</u></u>	<u><u>23,342</u></u>	<u><u>529,407</u></u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	33,645	-	33,645
Current assets/(liabilities)	519,776	29,697	549,473
Provisions	(877)	-	(877)
	<u>552,544</u>	<u>29,697</u>	<u>582,241</u>
	<u><u>552,544</u></u>	<u><u>29,697</u></u>	<u><u>582,241</u></u>

22 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

23 Operating lease commitments

Operating lease payments represent rentals payable by the company for its charity shops and office space and also for a van on lease rental.

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases of £652,109 (2023 - £629,621) for the shop rents and office rental and £10,796 (2023 - £15,263) for the van.

The operating lease payments recognised as an expense in the year are £185,244 (2023 - £207,496) for the shop rents and office rental and £4,467 (2023 - £4,467) for the van.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

24 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Ian Chiddle is also a trustee of King's Community Church (Southampton). During the year there were unrestricted donations received from King's Community Church (Southampton) of £3,790 (2023 - £8,945) and there were postage and shredding recharges to King's Community Church (Southampton) of £0 (2023 - £1,120) and food recharges of £132 (2023 - £0). There were also expenses recharged from King's Community Church (Southampton) of £6,496 (2023 - £8,850). This consists of £0 (2023 - £6,250) for office renovations, £3,000 (2023 - £0) for office rental, £3,280 (2023 - £2,400) for stationery and £216 (2023 - £200) for other expenses. Included in Trade creditors is £0 (2023 - £794) due to King's Community Church (Southampton).

Unrestricted donations totalling £1,203 (2023: £nil) were received from three trustees.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

25	Cash generated from operations	2024 £	2023 £
	Deficit for the year	(52,834)	(31,256)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(11,810)	(4,076)
	Loss on disposal of tangible fixed assets	7,320	272
	Amortisation and impairment of intangible assets	1,090	-
	Depreciation and impairment of tangible fixed assets	10,046	11,215
	Movements in working capital:		
	Decrease/(increase) in stocks	90	(1,368)
	Decrease/(increase) in debtors	5,330	(760)
	Increase/(decrease) in creditors	7,669	(4,280)
	(Decrease) in provisions	(877)	(877)
	Cash absorbed by operations	(33,976)	(31,130)
26	Analysis of changes in net funds		
	The charity had no material debt during the year.		

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

Accounts

Charity registration number 1011513

Company registration number 02710775 (England and Wales)

CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Ian Chiddle Katrina Brown Olanike Bamodu Craig Bousfield Mark Scott
Secretary	Ian Chiddle
Charity number	1011513
Company number	02710775
Principal address	Kings Community Church Upper Northam Road Hedge End Hampshire Southampton SO30 4BZ
Registered office	Kings Community Church Upper Northam Road Hedge End Hampshire Southampton SO30 4BZ
Auditor	Sumer Audit Piper House 4 Dukes Court Bognor Road Chichester West Sussex PO19 8FX
Bankers	Barclays Business Banking Solent and Dorset Team PO Box 739 Portsmouth PO1 9AZ
Solicitors	Gunner Cooke Solicitors 1 Cornhill London EC3V 3ND

CARE AND RELIEF FOR THE YOUNG (TRADING AS CRY) CONTENTS

	Page
Trustees' report	1 - 11
Statement of Trustees' responsibilities	12
Independent auditor's report	13 - 15
Statement of financial activities	16
Balance sheet	17
Statement of cash flows	18
Notes to the financial statements	19 - 34

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustees present their report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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).

Chairman's Review

Our endeavours in 2023 to enable education, provide aid, empower girls, support refugees, and improve mental health, continue to see effective outcomes in 38 nations across the globe. Of the more than £370,000 given to the projects, almost 50% was resourcing education, 14% for mental health, and over 10% to refugee relief.

Twenty-four of those nations are across Africa, Southeast Asia, and South America. Seven are Middle Eastern countries and the remainder are in Eastern or Southern Europe. Local workers and partner organisations in all these projects work diligently to offer practical solutions for children and young people, whether poverty stricken or victims of war and devastation.

As in previous years new projects in other nations were accepted on to the CRY portfolio. Additionally, to combat the inflationary pressures and growing demands, some projects are being given increased amounts and our intention is to continue this trend where it is justified and effective.

Our commitment to the mission God has put on our hearts is key to the favour CRY has experienced over decades now. In Matthew 25:34-40, Jesus says,

For I was hungry, and you gave Me food, I was thirsty, and you gave Me drink, I was a stranger, and you took Me in. I was naked and you clothed Me, I was sick, and you visited Me, I was in prison, and you came to Me.' 'Truly I say to you, as you have done it for one of the least of these brothers of Mine, you have done it for Me.'

We continue to be amazed and thankful for the support base, sponsors, volunteers and staff, that makes it possible for CRY to serve vulnerable children. It is a mission of faith and hope. The outworking of faith of those called by Christ to reach out to the lives of everyone loved by God. It is even more a reliance on the God who pours out His love and faithful supply, to birth a hope for a prosperous future in a world struggling to cope and maintain peace in life.

Ian H. Chiddle
Chairman
July 2024

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Objectives and activities

CRY believes in a world where all children and young people can fulfil their God-given potential.

The main activities of the charity in relation to its objects currently include:

- Enabling Education
- Providing Aid
- Empowering Girls
- Supporting Refugees
- Improving Mental Health

Public benefit:-

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The trustees of CRY are very aware of the aims of the charity and the mechanisms by which the activities employed to achieve those aims are operated. This report highlights the aims, the mechanisms, and the activities.

Apart from the necessary costs of charity staff, the sole beneficiaries of the work of CRY are children, young people, and their immediate families, who do not have the capability or the resources available to them in the normal course of their daily living or situation. They benefit through the sacrificial giving of others who do not need the same level of assistance to relieve what might be a desperate existence.

The benefits are totally free to those who receive them. The trustees strongly support the notion that any individual or organisation should not profit from CRY activities or projects, if they have adequate resources of their own. Equally, the trustees are not aware of any detriment occurring because of the activities performed, and in all situations where CRY has involvement, the beneficiaries benefit within their social and cultural context.

CRY actively works with children, young people and their families and especially through local churches, encouraging them to take responsibility for the care programmes in their own community. CRY encourages liaison with local government and other NGOs, involves and seeks to enhance local communities as well as planning appropriate funding strategies for each programme which will encourage self-sufficiency and discourage long term dependency. Special attention is being given to those groups of people within the wider community which are marginalised or discriminated against.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

CRY is currently (2023) working in:

Afghanistan
Albania
Armenia
Bolivia
Bulgaria
Burkina Faso
Cambodia
Egypt
Greece
Guatemala
Guinea
Haiti
Iraq
Kurdistan
Israel
Kenya
Laos
Lebanon
Liberia
Madagascar
Myanmar
Nepal
Nigeria
Pakistan
Peru
Philippines
Romania
Serbia
Sierra Leone
South Sudan
Syria
Tanzania
Togo
Turkey
Uganda
Ukraine
Vietnam
Zimbabwe

Care and Relief for the Young are an international Christian children's charity with the mission to empower children in the world's most disadvantaged nations to rise beyond poverty under the leadership of local champions.

The particular way in which these objectives and activities are achieved are detailed below:-

- To provide clothing, food, accommodation, education, medical care and any other needs.
- To provide a safe and secure environment where children and young people can find assistance and develop maturity, social skills and education with particular care for the growth in the love of God.
- The relief of children and young people suffering from poverty. The charity strives to empower, and the future focus will continue to be on assisting in the creation of financially self-supporting communities by advice, resource and vocational training.
- We work in 30+ nations to meet the practical, emotional and spiritual needs of the most vulnerable and marginalised children, to help them grow up in safety, and with the support and resources they need to survive and thrive.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Significant activities in 2023 included:

- Providing practical solutions for children in need (prevention, intervention and reintegration).
- Expanding and influencing the provision of childcare.
- Encouraging and supporting families to care for their own children.
- Supporting residential childcare programmes where appropriate.
- Resourcing and supporting schools, preschools, homework clubs etc. which provide education for deprived children and young people.
- Providing life skills and sexual health education.
- Providing and encouraging access to vocational training.
- Providing appropriate medical assistance to deprived children and young people.
- Resourcing and supporting rehabilitation programmes for children and young people with addictions.
- Supporting children, young people and their families who have disabilities and special needs.
- Providing 'Day Centre' type activities for children and young people including those with disabilities and special needs.
- Supporting refugees across Europe and the Middle East with shelter, food and medical care.
- Supporting the development of small business ventures with, for example, 'seed funding', specialist skills etc. which provided employment for young people and generated income (income generation will help achieve self-sufficiency of the various care programmes).

The charity achieves its objectives by reviewing grant applications from charities and non-governmental organisations (NGOs) in the relevant country. The management team may accept or reject the application subject to conditions. The recipients are selected with great care and the application of the funds is monitored closely by the charity to ensure the optimum achievement of the objectives. An analysis of grants by area is included in the notes to the Statement of Financial Activities.

CARE AND RELIEF FOR THE YOUNG (TRADING AS CRY) TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

We collaborate with native initiatives to empower children to rise beyond poverty in over 30 nations, mostly across the Global South. These partnerships encompass a wide array of organisations, including children's homes, schools, churches, children's centres, paediatric clinics, and beyond.

In 2023 we held an Education Forum with our partners in west Africa all whom are educators. This was found to be useful and impacted their work greatly. We plan on broadening this in 2024 for our educational partners across the African continent as a whole and if successful we will consider making this a biennial event.

We have 5 areas of work we support –

1. **Empower Girls**

Across the world, girls are frequently overlooked and denied the same opportunities as boys. CRY, in collaboration with its partners, is dedicated to combating gender inequality by providing avenues for higher education, vocational training, and apprenticeships, alongside offering essential aid and hygiene provisions. Through these initiatives, we strive to empower young women and enable them to realize their full potential and rise beyond poverty.

In 2023 CRY gave a total of £24,310 to partners working in Laos, Guatemala, Bolivia and Liberia to empower girls.

2. **Enable Education**

We understand the importance of education in helping elevate people from poverty. We work with schools to help with building classrooms, providing furniture and textbooks, paying teachers and providing hot meals for students who can't afford to pay. With our partners, we empower children and adults with life skills and practical skills such as cooking, sewing, music, and motorbikes to improve their chances of finding employment and increasing their confidence. Through our network of partners, we empower the most vulnerable to access education they might otherwise be deprived of, while also ensuring they receive essential aid and all the basic necessities every child deserves.

In 2023 CRY gave a total of £178,805 to partners working in Albania, Cambodia, Guinea, Kurdistan, Laos, Romania, South Sudan, Togo, Ukraine, Zimbabwe, Pakistan, Vietnam, Uganda, Haiti, Kenya, Sierra Leone, Nepal, Afghanistan and Tanzania to enable education.

3. **Improve Mental Health**

Through our partners, we improve children's mental health by helping them process and overcome trauma caused by their personal circumstances, war, natural disasters, or their history. Our efforts include healthy mind-related courses, a discipleship programme that incorporates counselling and trauma-informed therapies, and providing access to sporting, educational, and recreational activities. Additionally, we improve mental health by facilitating access to professionals such as social workers, doctors, psychologists, lawyers, and trained religious leaders.

In 2023 CRY gave a total of £51,769 to partners working in Albania, Bulgaria, Egypt, Serbia, Madagascar, Peru and Kenya to improve mental health.

4. **Support Refugees**

When children become refugees, they frequently lack the physical and emotional support necessary to shield them from harm. Through a variety of partner initiatives worldwide, we offer safe spaces for rest, nourishment, clothing, and play. These projects also provide educational opportunities, life skills training, and spiritual and emotional care for refugee children, helping them rebuild their lives with dignity, and hope to rise beyond poverty.

In 2023 CRY gave a total of £39,328 to partners working in Iraq, Myanmar, Greece, Turkey and Burkina Faso to support refugees.

5. **Provide Aid**

Across all our projects, our partners provide aid to children and their families who need it the most. Through them, we are able to offer nutritious meals and food packages to families; access to health care and clean water for those who lack it, and general provision of aid.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Each of the areas of the work we support (improving mental health, supporting refugees, empowering girls and enabling education), is a provision of aid to the children. This varies from project to project, but our heart is to ensure all the children's needs are met, to see them rise beyond poverty, which includes, but is not limited to, physical aid. For some projects, physical aid provision is one of their primary focuses; for others it encapsulates all that they do.

In 2023 CRY gave a total of £77,378 to partners working in Armenia, Philippines, Israel, Lebanon and Syria to provide aid.

Fundraising activities

Various sponsored events were participated in over the year with staff and supporters alike joining runs and "Tough Mudder" events along with football tournaments to raise funds for CRY.

We have also continued to rely both on the generosity of our regular supporters and the work of the CRY trading team.

CRY Jersey

For many years CRY Jersey has been established as a charity in the Channel Island of Jersey.

The dedicated team of staff and volunteers operate two charity shops in St Helier and engage in fundraising activities. These include events such as "the Apprentice Challenge" based on the long running TV show where two local schools run a shop for a day to see who is the most successful, with all profits going to CRY Jersey. Other events include a sponsored walk and bagging shopping at supermarkets.

CRY Jersey is very much part of the CRY family and the surplus that their activities generate is used to support the work we carry out.

In 2023 CRY Jersey contributed a total of £95,103 (£72,000 general donation and £23,103 to specific projects) to CRY UK's work for which we are most grateful. They also carry out their own grant funding projects from time to time and in 2023, they raised £3,000 for a special care baby unit in Zambia and £5,000 to pay for some walkways in the Philippines, which will be reported on in their own accounts.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

CRY Trading

2023 saw a few changes to the Trading arm of CRY. We made the decision to close our shop in Cosham. We had been on a 6 month notice period with the Landlord, so exiting the shop did not incur additional costs. Additionally, the Manager had resigned, and we were able to move the Deputy Manager to one of our other shops. This meant there was no redundancy. The shop had only returned approx. £5k gross profit each year for some time and was now showing signs of losing that due to reducing sales.

The year ended with our sales and profits exceeding budget returning an additional profit contribution of £60k over budget.

We noticed how the cost-of-living crisis was affecting our sales as the year drew to a close and anticipate this biting harder into 2024.

We continue to roll out CCTV in the shops to offer staff more protection and reduce theft. Shops that have already had this installed have seen tangible improvements.

There are continual issues regards the maintenance and repairs of our shops, finding tradesman to make repairs is proving more difficult as they are in such demand. It's noticeable how labour and materials have increased in cost.

2024 will be a challenging year but we will be doing our utmost to maximise sales and control costs.

Approximately 70 volunteers work part time for the charity, the majority of these working in CRY's charity shops. These volunteers carry out various roles for differing periods of time. Typical job functions include working on the tills, customer services, presentation of the shop's retail area and sorting and pricing in the back offices. In addition the Charity provides work experience for many who need it. They are truly a valuable and essential asset to CRY.

Financial review

The charity essentially supports projects based overseas and partnered by associates in those nations. Our support is dependent on our ability to service an agreement with these partners. Each project is reviewed annually and renewed in line with our budget for the next 12 months.

Income is generated through a variety of channels and not dependent on one method or source only. The likelihood of all income channels failing at the same time is not anticipated, and our strategy for balancing these income routes is paramount to our fund-raising policy.

CRY does not hold any assets that can be disposed of to raise new funds.

The Board of Trustees are very satisfied with the performance of the charity during the year and its position at 31 December 2023 and consider that the charity is well placed to continue its activities during the coming year, and that the assets are adequate to fulfil its obligations.

The Statement of Financial Activities show total incoming resources for the year of £1,283,493 (£1,347,153 in 2022) and total resources expended of £1,314,749 (£1,232,139 in 2022), making net outgoing resources of £31,256 (incoming of £115,014 in 2022).

The total reserves at the Year End stand at £582,241 (£613,497 in 2022) of which £552,544 (£588,040 in 2022) are unrestricted and £29,697 (£25,457 in 2022) are restricted.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Reserves policy

The charity needs reserves so that it can continue its operations in the event of an unforeseen shortfall in income or increase in costs. This is important in order that we can continue to support our project partners, whilst also paying all our fixed costs. It is therefore the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between 3 and 6 month's expenditure (between £310,403 and £620,806). The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities whilst consideration is given to ways in which additional funds may be raised. On 31st December 2023, the charity's unrestricted funds of £552,544 meets both the notional minimum of three months expenditure as well as our own specifically calculated requirement of £172,000. This figure is reached by taking into consideration our shop rents at £25,121, salaries at £92,146, redundancies at £46,479 and an average of the monthly bills at £8,254. The charity will endeavour to keep the reserves built up to this level over the coming year to meet the requirements of the reserves policy by strengthening and diversifying our donor base and focusing our efforts on the profitability of our retail base.

The principal funding sources in the year were:

- CRY Charity Shops (inc. Jersey) – Most shops performed at expected levels, but are under constant review.
- Project Sponsorship – Projects can be sponsored, allowing donors to target their giving
- Donations and legacies were received amounting to £367,410 (£478,204 in 2022)
- Applications to Grant-making Trusts

CRY supports both medium term and short discrete projects by way of one-off ad-hoc grants, one-off annual grants and on-going funding. To some extent the charity can vary its level of support depending on its level of income, although with the medium-term projects, especially those involving the residential care of children, regular financial support can be quite critical to their continued operation. The charity's sponsorship programmes and income through shop trading help to provide this stability. Our expenditure in 2023 has met the objects of the charity as set out in the governing document.

The Trustees identify the major risks each financial year through the preparation and update of the strategic plan relating to the operations and resources of the charity, cash flow projections on income and expenditure and in-year budgetary control mechanisms. Risks are identified, prioritised and managed in accordance with current policy, future plans and within available capability and resource constraints.

A principle risk is that trading in our shops suffers due to economic circumstances, although the nature of our business and pricing policy will greatly moderate for this eventuality. CRY has in place a regular news communication to our supporters and sponsors and values all who offer vital support.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Plans for the future

The primary target is to continue to review the needs of funded projects and respond accordingly. We have looked to optimise our support for some of them in 2024 as their needs have been exacerbated by the cost-of-living crisis that has struck worldwide but has hit the most needy the hardest. Of course we will continue to support new initiatives when possible. Many of these are linked strongly to local churches, and yield more efficient returns for the beneficiaries, because the project is essentially owned by the partner on the ground. CRY comes alongside to facilitate the work they do. These project types are also likely to be more sustainable for the longer term than projects that CRY may directly initiate, which is why this is not something that we now do.

CRY's objectives have been to care for and protect children and young people in greatest need. Many of these have had the opportunity to experience love, affection and security for the first time in their lives and it is this outcome which CRY wishes to continue to provide. Our emphasis on serving the poorest of the poor will remain.

The demand for our project support and expertise continues to grow, and the charity plans to increase support significantly in years to come and provide extra financial stability.

Alongside the direct care of children and their families, recent experience has shown the benefits of providing finance occasionally to enable projects to set up programmes which will provide employment, income and self-sufficiency. CRY's objective will always be that of discouraging dependency on "aid" and, in this context, development of seed funding/business loans will be considered as viable options in conjunction with our sister microfinance charity, SEED.

The expansion of shops will be pursued when encouraging opportunities present themselves but this is not a priority.

Structure, governance and management

The full name of the charity is Care and Relief for the Young. The charity is also known by the name CRY.

The charity is a company limited by guarantee (incorporated 29 April 1992) and is therefore governed by a Memorandum and Articles of Association.

There are restrictions in the charity's activities imposed by its Memorandum and Articles.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ian Chiddle

Katrina Brown

Olanike Bamodu

Craig Bousfield

Mark Scott

Simon Robertson

Raymond Chow

Jamie Harding

(Resigned 31 December 2023)

(Appointed 17 April 2023 and resigned 21 June 2024)

(Appointed 4 September 2023 and resigned 5 April 2024)

At the Annual General Meeting one third of trustees retire, but are eligible for reappointment.

Prospective trustees are recommended and interviewed by the current Board to assess their particular interest, skills, experience, area of expertise and their potential contribution. Appointment is approved by the Board of Trustees.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

The charity has a Board of Trustees and a Senior Management Team. The Senior Management Team is responsible for the day-to-day operation of the charity and making executive decisions within the policy and framework established by the Trustees. The Senior Management Team meets on a monthly basis. The Board of Trustees meets at least quarterly and a member of the Senior Management Team attends if required.

The Board of Trustees is comprised of seven Trustees/Directors who at year end were Ian Chiddle (Chair and Secretary), Katrina Brown, Craig Bousfield, Olanike Bamodu, Mark Scott, Raymond Chow and Jamie Harding. The Trustee/Directors are responsible for establishing the policies, framework and guidelines for the operation and direction of the charity. They are stewards of the Charity and responsible for its governance.

The Senior Management Team comprised of Christopher Tait (Chief Executive Officer), Aimé Gotte (Projects Development Manager), Wendy Clark (Finance Manager), Keziah Brennan (Charity Operations Manager), Jeffrey Moss (Retail Operations Manager). The Senior Management Team meet regularly to discuss and take executive decisions in accordance with the delegated authority given by the Board of Trustees.

New Trustees are encouraged to familiarise themselves with the Memorandum and Articles of Association, the policies, aims and objectives of the charity, the projects and to meet members of the Management Team and the staff of the shops, and to familiarise themselves with the "Hallmarks of an Effective Charity" (CC10 document produced by the Charities Commission), also the "Good Governance" document produced by the NCVO.

Remuneration criteria for key management includes the following –

Salary levels are in excess of the minimum living wage, which is the lowest level that any CRY employee will receive.

Importance is placed on the Chief Executive Officer and the teamwork of the key managers, recognising that each has an equally significant part in the success of CRY.

The Charity also receives funding from Care and Relief for the Young Jersey (CRY Jersey), a charity registered in Jersey. CRY Jersey has separate Trustees and was established to raise additional project and operational funds from the Channel Islands.

King's Community Church (Southampton) offers support through offices, facilities, some occasional funding and volunteers.

Most of the charity's project partners are registered non-profit organisations.

Asset cover for funds

The Board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Relationships

King's Community Church (Southampton) - International Outreach
Seedfund Ltd trading as SEED – Microbusiness Charity

Relationships with other Agencies

CRY has always worked with like-minded partners in the various countries where a need has been identified. Most of these partners have been local churches that have or are building relationships with King's Community Church (Southampton). In a few countries, CRY currently works with other Christian foundations. This principle is paramount to CRY's work. It is therefore important to restate that CRY will only partner like-minded foundations that have the complete trust and confidence of the CRY Executive / Trustees.

Review of current projects

Current projects are regularly reviewed and as part of this process the principles relating to CRY's emphasis on self-sufficiency and targeting the poorest of the poor are applied. Each project is expected to confirm that it aims to support those in most need and is actively developing strategies for self-sufficiency. Three year rolling plans are produced for each project where there is on-going revenue support.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Auditor

The auditor, Sumer Audit (formerly Jones Avens), is deemed to be reappointed under section 487(2) of the Companies Act 2006.

Disclosure of information to auditor

The trustee/directors have confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The Trustees' report was approved by the Board of Trustees.



Ian Chiddle

Trustee

Dated: 09/09/2024

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustees, who are also the directors of Care and Relief For the Young for the purpose of company law, are responsible for preparing the Trustees' Report 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 adequate 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.

CARE AND RELIEF FOR THE YOUNG (TRADING AS CRY) INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CARE AND RELIEF FOR THE YOUNG

Opinion

We have audited the financial statements of Care and Relief For the Young (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

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

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF CARE AND RELIEF FOR THE YOUNG**

Matters on which we are required to report by exception

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

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

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

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Identification and assessment of irregularities including fraud

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

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including The Companies Act 2006.
- we obtained an understanding of the legal and regulatory framework applicable to the entity and how the entity is complying with that framework by making appropriate enquiries of management as well as considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;
- we made enquiries of those charged with governance and management concerning:
 - the risks of fraud;
 - instances of non-compliance with laws and regulations or knowledge of actual, suspected, or alleged fraud is documented during the period;
- we allocated an engagement team that we considered collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF CARE AND RELIEF FOR THE YOUNG**

Audit response to the risk of irregularities including fraud

Based on the results of our risk assessment, our procedures included, but were not limited to:

- performing analytical procedures to identify any unusual or unexpected relationships.
- evaluating whether the selection and application of accounting policies by the entity that may be indicative of fraudulent financial reporting resulting from management's effort to manage earnings.
- assessing whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias.
- agreeing financial statement disclosures to underlying supporting documentation.
- reading the minutes of meetings of those charged with governance.
- testing of journal entries to address the risk of fraud through management override.
- incorporating an element of unpredictability in the selection of the nature, timing, and extent of our audit procedures.

Conclusions regarding the risks of irregularities including fraud

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Robin Evans BA FCA CTA (Senior Statutory Auditor)
for and on behalf of Sumer Audit

**Chartered Accountants
Statutory Auditor**

17/09/2024

Piper House
4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Sumer Audit is a trading name of Sumer Auditco Limited

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	290,032	77,378	367,410	305,143	173,061	478,204
Other trading activities	4	912,007	-	912,007	868,439	-	868,439
Investments	5	4,076	-	4,076	510	-	510
Total income		1,206,115	77,378	1,283,493	1,174,092	173,061	1,347,153
Expenditure on:							
Raising funds	6	796,851	-	796,851	729,306	-	729,306
Charitable activities	7	444,760	73,138	517,898	319,885	182,948	502,833
Total expenditure		1,241,611	73,138	1,314,749	1,049,191	182,948	1,232,139
Net income/(expenditure) and movement in funds		(35,496)	4,240	(31,256)	124,901	(9,887)	115,014
Reconciliation of funds:							
Fund balances at 1 January 2023		588,040	25,457	613,497	463,139	35,344	498,483
Fund balances at 31 December 2023		552,544	29,697	582,241	588,040	25,457	613,497

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
BALANCE SHEET
AS AT 31 DECEMBER 2023**

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	14		33,645		25,328
Current assets					
Stocks	15	1,368		-	
Debtors	16	70,290		69,530	
Cash at bank and in hand		521,224		568,082	
		592,882		637,612	
Creditors: amounts falling due within one year	17	(43,409)		(47,689)	
Net current assets			549,473		589,923
Total assets less current liabilities			583,118		615,251
Provisions for liabilities	18		(877)		(1,754)
Net assets			582,241		613,497
The funds of the charity					
Restricted income funds	20	29,697		25,457	
Unrestricted funds		552,544		588,040	
		582,241		613,497	

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

The financial statements were approved by the Trustees on 09/09/2024


.....
Ian Chiddle
Trustee

Company registration number 02710775 (England and Wales)

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	25		(31,130)		109,257
Investing activities					
Purchase of tangible fixed assets		(19,804)		(14,310)	
Interest received		4,076		510	
Net cash used in investing activities			(15,728)		(13,800)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(46,858)		95,457
Cash and cash equivalents at beginning of year			568,082		472,625
Cash and cash equivalents at end of year			521,224		568,082
Relating to:					
Cash at bank and in hand			521,224		568,082

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 Accounting policies

Charity information

Care and Relief For the Young is a private company limited by guarantee incorporated in England and Wales. The registered office is Kings Community Church, Upper Northam Road, Hedge End, Hampshire, Southampton, SO30 4BZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They have considered relevant information such as forecasts, budgets and business plans and they hold monthly management meetings to review financial performance, cash flow and any emerging risks. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

It is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

1.4 Incoming resources

Income, including grants, is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 Accounting policies

(Continued)

The sale of new and donated goods is recognised as income when sold. The gift aid on the income from donated goods is recognised as income when the goods are sold.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit 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.

The policy for including items within the relevant activity categories of resources expended is to apply costs to the appropriate category where identified and to apportion overheads on an appropriate basis.

The costs of raising and generating funds shall include the costs of fundraising events, appropriate proportion of administration salaries and the shop overheads and staffing.

Charitable expenditure shall include all expenditure directly related to the objects of the charity and includes grants. It also includes support costs and governance costs relating to the objects of the charity.

The Charity receives grant applications from a number of client organisations. The board may accept or reject the application or accept the application subject to conditions. Although there is no legal liability to pay any grant to any organisation, and after approval, it is open to the board to withdraw an approval already granted, either before or after payment of a grant the accounting treatment is to create a creditor for grants relating specifically to the clients activities in the current financial year of the trustees immediately upon approval, and to include grants relating to activities in subsequent financial years as financial commitments. At 31 December 2023 there were £nil of such grants approved and unpaid. The comparative figure for 2022 was £nil.

Governance costs shall include all expenditure directly related to the compliance with charitable and statutory requirements.

There are a number of costs, including staffing costs, where it is impracticable to allocate these costs precisely between raising funds, trading and support for charitable activities and the trustees have allocated such costs on the basis of reasonable estimates as follows:-

Staffing costs and related expenses

On the basis of salary costs, and hours spent on different activities.

Premises costs and related expenses

On the trustees estimate of space allocated to different activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Items of less than £100 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	25% reducing balance
--------------------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 Accounting policies

(Continued)

1.11 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.14 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.15 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	290,032	74,228	364,260	286,928	173,061	459,989
Legacies receivable	-	-	-	18,215	-	18,215
Grants receivable for core activities	-	3,150	3,150	-	-	-
	<u>290,032</u>	<u>77,378</u>	<u>367,410</u>	<u>305,143</u>	<u>173,061</u>	<u>478,204</u>
Donations and gifts						
Gift aid tax recovery	98,035	-	98,035	107,831	-	107,831
CRY Jersey	95,103	-	95,103	107,777	17,294	125,071
Other	96,894	74,228	171,122	71,320	155,767	227,087
	<u>290,032</u>	<u>74,228</u>	<u>364,260</u>	<u>286,928</u>	<u>173,061</u>	<u>459,989</u>

4 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising activities	7,283	45,041
Shop income from sale of new and donated goods	904,724	823,398
Other trading activities	<u>912,007</u>	<u>868,439</u>

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	<u>4,076</u>	<u>510</u>

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Cost of fundraising activities	12,192	21,850
Website development and running costs	819	755
Staff costs	9,344	6,542
	<u>22,355</u>	<u>29,147</u>
<u>Trading costs</u>		
Operating charity shops	335,805	303,907
Staff costs charity shops	403,273	361,891
Staff costs allocated to trading	35,418	34,361
	<u>774,496</u>	<u>700,159</u>
	<u>796,851</u>	<u>729,306</u>

7 Expenditure on charitable activities

	Relief of children and young people	Relief of children and young people
	2023	2022
	£	£
Direct costs		
Grant funding of activities (see note 8)	371,590	395,416
Share of support and governance costs (see note 9)		
Support	139,933	101,477
Governance	6,375	5,940
	<u>517,898</u>	<u>502,833</u>
Analysis by fund		
Unrestricted funds	444,760	319,885
Restricted funds	73,138	182,948
	<u>517,898</u>	<u>502,833</u>

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

8 Grants payable

	Relief of children and young people £	Total £	2022 £
Grants to institutions:			
Albania	18,830	18,830	13,203
Bulgaria	5,500	5,500	6,000
Cambodia	7,302	7,302	17,927
Guinea	9,015	9,015	12,546
Armenia	4,500	4,500	5,000
Iraq	23,400	23,400	19,998
Kurdistan	20,000	20,000	14,036
Laos	17,900	17,900	9,127
Myanmar	12,028	12,028	6,009
Philippines	7,000	7,000	6,000
Romania	7,800	7,800	8,000
Egypt	6,000	6,000	6,250
Serbia	6,000	6,000	5,500
South Sudan	6,000	6,000	6,000
Guatemala	6,000	6,000	4,000
Togo	11,957	11,957	8,870
Ukraine (including refugees)	11,500	11,500	125,052
Zimbabwe	12,000	12,000	12,020
Greece	6,000	6,000	10,120
Miscellaneous projects	1,500	1,500	-
Bolivia	3,000	3,000	-
Madagascar	11,029	11,029	4,424
Pakistan	7,200	7,200	7,000
Peru	4,025	4,025	6,000
Vietnam	6,000	6,000	6,000
Emergency and One Off Response	-	-	10,980
Uganda	6,000	6,000	500
Haiti	9,800	9,800	8,500
Kenya	9,256	9,256	14,754
Sierra Leone	8,400	8,400	6,000
Turkey	5,500	5,500	11,000
Nepal	7,910	7,910	7,000
Nigeria	-	-	8,000
Israel	2,000	2,000	3,600
Afghanistan	17,800	17,800	6,000
Burkina Faso	8,000	8,000	-
Lebanon	12,004	12,004	-
Liberia	6,360	6,360	-
Syria	44,074	44,074	-
Tanzania	3,000	3,000	-
	<u>371,590</u>	<u>371,590</u>	<u>395,416</u>

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

8 Grants payable

(Continued)

	£
Material grants were paid to the following institutions in 2023:-	
Afghanistan – Kabul – Ass Le Pelican	17,800
Iraq – Kurdistan – Hope for Communities	15,800
Laos – Rural Skills Training - Farm Paa Baan How Corp Ltd	17,900
Madagascar – Le Triomphe Children's Centre - Assoc Tanantsoa	11,029
Syria - Mission Fraternelle Armenienne	38,460
Togo – Lome – Ecole Avenir Enfance	11,957
	112,946
Other grants paid to institutions	258,644
	371,590

Relief of children and young people

The charity achieves its objectives by reviewing grant applications from local charities and non governmental organisations in the relevant country. The local recipients are selected with great care and the application of the funds is monitored closely by the charity to ensure the optimum achievement of the objectives. The Trustees' Report has more detail on the projects being supported.

9 Support costs allocated to activities

	2023 £	2022 £
Staff costs	103,675	75,322
Depreciation	11,487	8,535
Travel and subsistence	15,214	8,815
Telephone and fax	9	120
Postage	2,939	1,910
Stationery and printing	5,791	5,488
Bank charges	708	225
Sundry expenses	110	1,062
Governance costs	6,375	5,940
	146,308	107,417
Analysed between:		
Relief of children and young people	146,308	107,417
	2023 £	2022 £
Governance costs comprise:		
Audit fees	6,375	5,940
	6,375	5,940

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

10	Net movement in funds	2023	2022
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	6,375	5,940
	Depreciation of owned tangible fixed assets	11,215	8,442
	Loss on disposal of tangible fixed assets	272	93
		<u> </u>	<u> </u>

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or reimbursement of expenses during the year.

12 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Engaged on charitable activities and support	5	5
Engaged on fundraising and trading activities	30	28
	<u> </u>	<u> </u>
Total	35	33
	<u> </u>	<u> </u>

Employment costs	2023	2022
	£	£
Wages and salaries	510,742	444,354
Social security costs	28,404	22,119
Other pension costs	12,564	11,643
	<u> </u>	<u> </u>
	551,710	478,116
	<u> </u>	<u> </u>

Redundancy payments in the year amount to £0 (2022 - £900).

The full time equivalent number of employees is 20 (2022 - 19).

There were no employees whose annual remuneration was more than £60,000.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

12 Employees

(Continued)

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	123,359	83,185

13 Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is recoverable by the company.

14 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 January 2023	77,483
Additions	19,804
Disposals	(3,149)
At 31 December 2023	94,138
Depreciation and impairment	
At 1 January 2023	52,155
Depreciation charged in the year	11,215
Eliminated in respect of disposals	(2,877)
At 31 December 2023	60,493
Carrying amount	
At 31 December 2023	33,645
At 31 December 2022	25,328

15 Stocks

	2023 £	2022 £
Magazines for resale	1,368	-

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

16 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	60	-
Other debtors	41,114	45,043
Prepayments and accrued income	29,116	24,487
	<u>70,290</u>	<u>69,530</u>

17 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	7,019	6,778
Trade creditors	27,039	32,285
Other creditors	2,333	77
Accruals and deferred income	7,018	8,549
	<u>43,409</u>	<u>47,689</u>

18 Provisions for liabilities

	2023	2022
	£	£
Eastleigh shop dilapidations provision	877	1,754

Movements on provisions:

	Eastleigh shop dilapidations provision £
At 1 January 2023	1,754
Utilisation of provision	(877)
At 31 December 2023	<u>877</u>

The provision for liabilities and charges is a dilapidations provision for the Eastleigh shop. The work will be done over the new lease term of 10 years and so this provision is being written off over this 10 year period starting in 2015. The original figure of £8,770 is an estimate and some of the dilapidations may be the responsibility of the leaseholder who Care and Relief for the Young sub-lease from.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

19 Retirement benefit schemes

	2023	2022
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	12,564	11,643

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 January 2022	Movement in funds		Balance at 1 January 2023	Movement in funds		Balance at 31 December 2023
	£	Incoming resources	Resources expended	£	Incoming resources	Resources expended	£
Cambodia - School	6,418	-	-	6,418	-	-	6,418
African Projects	-	10,678	(10,678)	-	2,291	(2,291)	-
Refugees	4,518	11,381	(15,899)	-	-	-	-
Iraq - Hope for Communities - Children's Centre	-	-	-	-	1,949	-	1,949
Israel - Ashdod	800	1,200	(2,000)	-	-	-	-
Guinea - Jubilee International School	1,576	3,464	(4,546)	494	2,910	(2,000)	1,404
Middle East Projects	4,898	9,543	(14,441)	-	-	-	-
Albania - Summer Camp	-	1,192	-	1,192	-	(1,000)	192
Kenya - Fountains of Hope School	-	8,154	(8,154)	-	-	-	-
Ukraine - Emergency Appeal	-	122,449	(119,052)	3,397	1,139	(4,536)	-
Cambodia - Appeal for Village Land	17,065	5,000	(8,178)	13,887	-	-	13,887
Egypt - Children's Centre	-	-	-	-	1,949	-	1,949
Israel - Gaza	-	-	-	-	1,146	(1,146)	-
Liberia - His Safe Haven Village	-	-	-	-	3,150	(3,150)	-
Pakistan - School	-	-	-	-	1,949	-	1,949
Syria - Earthquake Appeal	-	-	-	-	42,775	(42,775)	-
Lebanon - Beirut Appeal	69	-	-	69	-	(69)	-
Tanzania - Pre School	-	-	-	-	1,949	-	1,949
Admin Salary reimbursements	-	-	-	-	16,171	(16,171)	-
	35,344	173,061	(182,948)	25,457	77,378	(73,138)	29,697

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

20 Restricted funds

(Continued)

The restricted funds represent grants and donations received for specific charitable projects and the related expenditure. Where more has been spent on a project than income received, this is treated as unrestricted income and expenditure apart from appeals, which are always treated as restricted income and expenditure. No grants or donations are received which are conditional on being applied within a specific time period. Many of the projects are long term over a number of years. The closing balance on each fund represents the funds received for each project in excess of the project expenditure incurred prior to the end of the year. All the restricted fund balances are represented by cash at bank.

Cambodia £6,418 – These funds were remaining from a grant awarded in 2014. The original grant was for £36,272 to build a school and this money was not required. JOA the grant funding agency were contacted and they asked us to use the funds within Cambodia for a similar purpose. We will be using these funds in 2024 to hire an extra Support Worker for the children's home.

Iraq Hope for Communities Children's Centre £1,949 – We will be sending these funds during 2024 and they will be used to further ensure children have a safe place where they can come, learn, meet and play. They have a community centre that supports approximately 100 children at any one time, and supports a further 40 children in care homes.

Guinea Jubilee International School £1,404 - We will be sending these funds during 2024 to support by paying the fees for children who would otherwise not be able to receive education.

Albania Summer Camp £192 - We will be sending these funds during 2024 to help pay for children to attend the summer camp.

Cambodia Appeal for Village Land £13,887 – These funds were given between 22/12/20 and 12/01/22, but the project is no longer going ahead. £5,000 has already been returned to on donor in 2024. We are waiting on instructions for the remainder of the funds, which came from two other donors.

Egypt Children's Centre £1,949 - We will be sending these funds during 2024 to help support two education and well-being clubs across Egypt, mostly in rural regions where they have limited access to education. The clubs also provide support to children who have suffered from abuse or violence.

Pakistan School £1,949 – We will be sending these funds during 2024. CRY partners with a primary school in Punjab that are providing a curriculum and the textbooks, stationery, clean drinking water, meals and other necessities to meet the children's basic and educational needs. They give food packages to families to ensure they eat well, and ensure children's hygiene and medical needs are being met.

Tanzania pre school £1,949 - We will be sending these funds during 2024 to the Lion of Judah pre-school, who aim to provide education to the vulnerable and marginalised children who lack opportunities for the future, and provide them with some of what they need to reach their full potential

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

21 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	33,645	-	33,645
Current assets/(liabilities)	519,776	29,697	549,473
Provisions	(877)	-	(877)
	<u>552,544</u>	<u>29,697</u>	<u>582,241</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Tangible assets	25,328	-	25,328
Current assets/(liabilities)	564,466	25,457	589,923
Provisions	(1,754)	-	(1,754)
	<u>588,040</u>	<u>25,457</u>	<u>613,497</u>

22 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

23 Operating lease commitments

Operating lease payments represent rentals payable by the company for its charity shops and also for a van on lease rental.

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases of £629,621 (2022 - £736,546) for the shop rents and £15,263 (2022 - £2,277) for the van.

The operating lease payments recognised as an expense in the year are £207,496 (2022 - £187,110) for the shop rents and £4,467 (2022 - £3,416) for the van.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

24 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Ian Chiddle is also a trustee of King's Community Church (Southampton). During the year there were donations received from King's Community Church (Southampton) of £8,945 (2022 - £9,617) and there were postage and shredding recharges to King's Community Church (Southampton) of £1,120 (2022 - £0). There were also expenses recharged from King's Community Church (Southampton) of £8,850 (2022 - £2,658). This consists of £6,250 (2022 - £0) for office renovations, £2,400 (2022 - £2,333) for stationery and £200 (2022 - £325) for other expenses. Included in Trade creditors is £794 (2022 - £739) due to King's Community Church (Southampton).

25 Cash generated from operations	2023	2022
	£	£
(Deficit)/surplus for the year	(31,256)	115,014
Adjustments for:		
Investment income recognised in statement of financial activities	(4,076)	(510)
Loss on disposal of tangible fixed assets	272	93
Depreciation and impairment of tangible fixed assets	11,215	8,442
Movements in working capital:		
(Increase) in stocks	(1,368)	-
(Increase) in debtors	(760)	(16,675)
(Decrease)/increase in creditors	(4,280)	3,770
(Decrease) in provisions	(877)	(877)
Cash (absorbed by)/generated from operations	(31,130)	109,257

26 Analysis of changes in net funds

The charity had no material debt during the year.

Accounts

Charity registration number 1011513

Company registration number 02710775 (England and Wales)

CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Ian Chiddle Katrina Brown Olanike Bamodu Craig Bousfield Mark Scott Simon Robertson Raymond Chow	(Appointed 26 September 2022) (Appointed 17 April 2023)
Secretary	Ian Chiddle	
Charity number	1011513	
Company number	02710775	
Principal address	Kings Community Church Upper Northam Road Hedge End Southampton Hampshire SO30 4BZ	
Registered office	Kings Community Church Upper Northam Road Hedge End Southampton Hampshire SO30 4BZ	
Auditor	Jones Avens Limited Piper House 4 Dukes Court Bognor Road Chichester West Sussex PO19 8FX	
Bankers	Barclays Business Banking Solent and Dorset Team PO Box 739 Portsmouth PO1 9AZ	
Solicitors	Andrew Polson Knight Polson Winchester House 7 Winchester Street Botley Southampton SO30 2EB	

CARE AND RELIEF FOR THE YOUNG (TRADING AS CRY) CONTENTS

	Page
Trustees' report	1 - 13
Statement of Trustees' responsibilities	14
Independent auditor's report	15 - 18
Statement of financial activities	19
Balance sheet	20
Statement of cash flows	21
Notes to the financial statements	22 - 35

CARE AND RELIEF FOR THE YOUNG (TRADING AS CRY) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their report and financial statements for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "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)".

Chairman's Review

2022 was a very encouraging year on many fronts. The complications of the recent pandemic seemed a distant memory here in the UK, where we saw a normality return to operating and trading activities. The year was also CRY's 30th Anniversary and we took the opportunity in the autumn to celebrate, promote and fundraise, all of which were very successful, and the year ended on a good financial footing.

Our chief charitable objectives of enabling education, providing aid, empowering girls, supporting refugees, and improving mental health, in the poorest regions around the world, are being worked out in 32 nations from this year. Within these projects, all of which are run by local people and partner organisations, offer practical solutions for needy children and young people, support for refugees with shelter, food and medical care, and support for the young victims of war and devastation.

Seven new projects started during the year gives a snapshot of what is being achieved, as follows:

- CRY began working with partners in Burkina Faso and gave financial support used to provide vital aid to displaced families.
- CRY began working in Egypt, supporting Education Clubs across the country serving a total of 280 children on a regular basis. The aim of these is to provide an excellent education regardless of their socioeconomic background.
- CRY began partnering with Kids Alive International in Guatemala to support Oasis Children's Home and Justice Centre. Oasis is a residential home that is specifically for girls. This focuses on legal support for victims of sexual violence.
- CRY began supporting Le Triomphe children's home in Madagascar, providing a safe home for 100 vulnerable children who have been separated from their family homes.
- CRY began supporting the Children's Oasis project in Serbia. Funds were given to help provide education and hygiene teaching and nutritious food to 150 children from Romany backgrounds. This project travels around rural villages and settlements to provide these services.
- CRY began partnering with Child of Hope in Uganda late in 2022. They support marginalised children, to help them thrive and develop the skills and self-reliance needed for an independent future.
- CRY began supporting the Health, Education & Skills project in Vietnam. This project works across the mountain villages and serves over 100 children from ethnic minorities. CRY's support, provide regular meals, school uniforms, books and stationery for education.

In addition, CRY:

- Set up an appeal for the plight in the war between Ukraine and Russia to provide humanitarian aid. The total amount we sent in 2022 to those impacted by the conflict was £125,052. Our support help move children we were already working with to a safe building with a bomb shelter, provide food as well as continue their education.
- Sent funds to Pakistan where people were impacted by a devastating flood.
- Given a one-off amount of £5,000 to those who had been badly impacted by the drought in Somalia.

The list goes on with other support, such as, purchasing clothing, food and medical items for helping many families who fled to neighbouring Armenia due to civil unrest in Azerbaijan. Help to purchase some land in Cambodia for a vision to develop farming and build a community centre for the young families in this area. Regular funds to Avenir Enfance Togo, a children's residential centre and school which provides education to over 1200 children.

Jesus said, "Let the little children come to me, and do not hinder them, for the kingdom of heaven belongs to such as these." (Matthew 19:14)

We remain grateful to our support base, sponsors, volunteers and staff, in helping us continue serving the poorest of the poor and the disadvantaged.

Ian H. Chiddle
Chairman
June 2023

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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

CRY believes in a world where all children and young people can fulfil their God-given potential.

The main activities of the charity in relation to its objects currently include:

- Enabling Education
- Providing Aid
- Empowering Girls
- Supporting Refugees
- Improving Mental Health

Public benefit:-

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The trustees of CRY are very aware of the aims of the charity and the mechanisms by which the activities employed to achieve those aims are operated. This report highlights the aims, the mechanisms, and the activities.

Apart from the necessary costs of charity staff, the sole beneficiaries of the work of CRY are children, young people, and their immediate families, who do not have the capability or the resources available to them in the normal course of their daily living or situation. They benefit through the sacrificial giving of others who do not need the same level of assistance to resolve what might be a desperate existence, were it not for the support of CRY and trusted partners in these relief and development activities.

The benefits are totally free to those who receive them. The trustees strongly support the notion that any individual or organisation should not profit from CRY activities or projects, if they have adequate resources of their own. Equally, the trustees are not aware of any detriment occurring as a consequence of the activities performed, and in all situations where CRY has involvement, the beneficiaries benefit within their social and cultural context.

CRY actively works with children, young people and their families and especially through local churches, encouraging them to take responsibility for the care programmes in their own community. CRY encourages liaison with local government and other NGOs; involves and seeks to enhance local communities; and plans appropriate funding strategies for each programme which will generally encourage self-sufficiency and discourage long term dependency. Special attention is being given to those groups of people within the wider community which are marginalised or discriminated against.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

CRY is currently (2022) working in:

Afghanistan
Albania
Armenia
Bulgaria
Cambodia
Egypt
Greece
Guatemala
Guinea
Haiti
Iraq
Israel
Kenya
Laos
Madagascar
Myanmar
Nepal
Nigeria
Pakistan
Peru
Philippines
Romania
Sebia
Sierra Leone
South Sudan
Togo
Turkey
Uganda
Ukraine
Vietnam
Zambia
Zimbabwe

CRY is a Christian children's charity which believes in a world where all children and young people are able to fulfil their God-given potential.

The particular way in which these objectives and activities are achieved are detailed below:-

- To provide clothing, food, accommodation, education, medical care and any other needs.
- To provide a safe and secure environment where children and young people can find assistance and develop maturity, social skills and education with particular care for the growth in the love of God.
- The relief of children and young people suffering from poverty. The charity strives to empower, and the future focus will continue to be on assisting in the creation of financially self-supporting communities by advice, resource and vocational training.
- We work in 30+ nations to meet the practical, emotional and spiritual needs of the most vulnerable and marginalised children, to help them grow up in safety, and with the support and resources they need to survive and thrive.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Significant activities in 2022 included:

- Providing practical solutions for children in need (prevention, intervention and reintegration).
- Expanding and influencing the provision of childcare.
- Encouraging and supporting families to care for their own children.
- Supporting residential childcare programmes where appropriate.
- Resourcing and supporting schools, preschools, homework clubs etc. which provide education for deprived children and young people.
- Providing life skills and sexual health education, particularly with respect to HIV/AIDS.
- Providing and encouraging access to vocational training.
- Providing appropriate medical assistance to deprived children and young people.
- Resourcing and supporting rehabilitation programmes for children and young people with addictions.
- Supporting children, young people and their families who have disabilities and special needs.
- Providing 'Day Centre' type activities for children and young people including those with disabilities and special needs.
- Supporting refugees across Europe and the Middle East with shelter, food and medical care.
- Supporting the development of small business ventures with, for example, 'seed funding', specialist skills etc. which provided employment for young people and generated income (income generation will help achieve self-sufficiency of the various care programmes).
- Support for the young victims of the Ukraine war.

The charity achieves its objectives by reviewing grant applications from charities and non-governmental organisations (NGOs) in the relevant country. The management team may accept or reject the application subject to conditions. The recipients are selected with great care and the application of the funds is monitored closely by the charity to ensure the optimum achievement of the objectives. An analysis of grants by area is included in the notes to the Statement of Financial Activities.

Approximately 100 volunteers work part time for the charity, the majority of these working in CRY's charity shops. These volunteers carry out various roles for differing periods of time. Typical job functions include working on the tills, customer services and presentation of the shop's retail area and sorting and pricing in the back offices. In addition the Charity provides work experience for many who need it. They are truly a valuable and essential asset to CRY.

CARE AND RELIEF FOR THE YOUNG (TRADING AS CRY) TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

During 2022 CRY has continued to support children and their families through the projects it is involved with. Funds to this are raised by its retail arm, project sponsorship programmes, specific appeals and general fundraising.

- In 2021 CRY began partnering with an organisation in Afghanistan to help some of the most vulnerable communities by improving nutrition and education, especially to disabled children. CRY was able to give £6,000 towards this in 2022.
- The 'Living Water Project' in Korce, Albania, has been supported by CRY since September 2014. The project serves many children from the Roma Community in Korce who often are left unsupervised and alone on the streets. The aim of the project is to provide a safe and loving environment where children feel secure and accepted. Around 85 children are currently benefiting from this work. CRY's grant to this project for the year was £6,178.
- CRY gave £1,000 to enable children from Living Water Project in Albania to attend a Summer Camp in Korce. Without our funding they would not have been able to attend.
- Mission Joshua Center in Elbasan, Albania supports around 25 children between the ages of 8 and 15. They meet twice a week at the centre for games, a nutritious meal, basic health care and education to help them to re-join school. CRY's grant to this project for the year was £6,025.
- Early in 2022 CRY gave £1,700 as a one off gift to an after school centre in Grabjan, Albania. Around 45 children benefit from this centre and also receive a daily meal.
- Nagorno-Karabakh in Azerbaijan. Due to civil unrest in this region many families fled to neighbouring Armenia. Our support purchased clothing, food and medical items for these families as well as helping them find somewhere to stay. CRY was able to send £5,000 in 2022.
- The 'Sliven Life Centre' in Sliven, Bulgaria gives skills training and education to around 100 children and teenagers weekly. CRY's grant to this project for the year was £6,000.
- CRY began working with partners in Burkina Faso in 2022 and gave financial support of £3,280 which was used to provide vital aid to displaced families.
- In Stung Treng, Cambodia CRY is supporting 15 children at the centre with education, food and a safe place to live. The grant this year was £9,749.
- In 2022 CRY gave £8,178 to help purchase some land on the edge of the town of Stung Treng, Cambodia. The vision for this was to develop farming and build a community centre for the families in this area.
- CRY began working in Egypt in 2022, supporting three Education Clubs across the country serving a total of 280 children on a regular basis. Two of these clubs are situated in rural regions and most of the children attending these clubs have very little access to education. The third club runs in a larger city and provides high-quality tutoring classes to children from low-income families. The aim of these Education Clubs is to provide all children with an excellent education regardless of their socioeconomic background. CRY was able to donate £6,250 in 2022.
- CRY has continued to partner with Athens Christian Centre in Greece to distribute food and clothing to refugees. In addition, the centre has recently been able to start back up integration activities for refugees and provide weekly English lessons and activities. Over 500 children attend these classes during the week. CRY contributed £6,500 in 2022.
- In 2022 CRY continued to support refugees living in Samos, Greece by providing basic necessities by sending a donation of £3,620.
- In 2022 CRY began partnering with Kids Alive International in Guatemala to support Oasis Children's Home and Justice Centre. Oasis is a residential home that is specifically for girls. The Justice Centre focuses on legal support for victims of sexual violence. CRY was able to donate £4,000.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

- Jubilee International School in Conakry, Guinea provides education for 400 children, CRY's financial support of £12,546 in 2022 paid the schools fees for the poorest children who cannot attend school without our help.
- In 2019 CRY began supporting Hope House Breakfast Club at a school in Haiti to provide substantial, nutritious meals 5 days a week to the children identified as being the most malnourished. Those children whose growth and weight were on the lowest percentile or below the scale were put on the list to receive this extra support. 90 children were identified and now have breakfast every day. In 2022 we were able to send £8,500.
- Towards the end of 2015 CRY began supporting a project working with refugees in Baghdad, Iraq providing much needed food and medical care. CRY's grant to this project for the year was £6,999.
- CRY continues to support a project in Baghdad, Iraq which is caring for 200 orphans each week. They spend time together every Friday learning, enjoying recreational activities and being cared for. They also now receive care packages with food and hygiene products. CRY's grant to this project for the year was £6,999.
- In 2020 CRY's work in Baghdad, Iraq expanded further to provide vital care packages for 40 displaced families. CRY's grant to this project for the year was £6,000.
- CRY partners with a team in Kurdistan, Iraq that provides support to around 90 children and their families through food, clothing, school equipment and medicine. We provide transport for them to get to school, help with their fees and support families with basic necessities. CRY sent £4,200 this year.
- In 2019 CRY began partnering with Hope for Communities in Kurdistan, Iraq. The work there provides education for 160 refugee and displaced children who would otherwise not have access to any education. CRY's grant to this project for the year was £9,836.
- Our partners in Ashdod, Israel have been providing care hampers to 22 families who are in need. CRY sent £3,600 in 2022.
- In 2018 CRY began supporting The Fountains of Hope School in Kibera, Kenya. The project provides free quality education to vulnerable children living in the Kibera slum. The children in this school would be on the street or stuck at home without Fountains of Hope School. In 2022 CRY's grant was £14,754.
- The project in Laos offers training in Fish Farming and Rural Skills. Malnutrition is prominent in Laos and our partners are working to combat the problem by teaching families to farm fish. This gives them protein as well as an income selling the surplus. CRY also supported some new projects including sewing tuition, beauty tuition, mechanics training, mushroom growing, pig rearing, frog farming, bee keeping and chicken farming, which enabled families to make a living and provide food for their families. The goal is that they become self-sufficient and can pass on their skills to others. CRY's grant to this project for the year was £9,127.
- In 2022 CRY began supporting Le Triomphe children's home in Madagascar, providing a safe home for 100 vulnerable children who have been separated from their family homes. CRY donated £4,424 to this project in 2022.
- CRY continued supporting Hosanna Children's Home in Yangon, Myanmar. The children's home currently supports 40 children with 5 helpers. Many of these are parentless children, orphaned as a result of illness including Cholera and Malaria. CRY's grant to this project for the year was £6,009.
- In 2018 CRY began supporting an education centre in a rural and extremely poor district of Nepal. The families living in these villages do not have enough income to cover their daily family needs such as education and nutritious food. The centre provides many of the necessities the children are missing. Children receive nutritious food, free health care, encouragement for their education, tuition classes and clothes. Child health awareness training is also provided for the parents. Throughout covid we helped with hygiene training to keep children safe from contracting the virus. In 2022 CRY gave a grant of £7,000.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

- In 2019 CRY began partnering with Sure Foundations School in Lagos, Nigeria. Many children are unable to attend school due to having to work in the daytime. With the £8,000 CRY sent this year, it has enabled this school to open from 4pm - 7pm every day for 35 children to receive education.
- Star Public School in Toba Tek Singh, Pakistan aims to provide free education for the poorest of children and have properly paid and qualified teachers. There are currently 115 students in attendance. CRY supported the school financially and in 2022 sent £7,000.
- Mid 2022 Pakistan experienced devastating flooding, CRY sent £1,000 to provide food for those who had been badly impacted.
- Corason in Peru has continued to be supported by CRY in 2022. It is a social centre for teenagers living in extreme poverty. The centre runs classes teaching life skills, kids clubs and parenting courses. In 2022 we supported them with £6,000.
- Manila, in the Philippines. 'House of Grace Church' with previous CRY support, had built a livelihood training, medical and feeding centre for the children of 'Bamboo village', a desperately poor community in Taguig City suburb, CRY's grant to this project for the year was £6,000.
- CRY supports a Day Care Centre (known as Vietii Noi Day Care Centre) in Brasov, Romania, providing a homework club, creche and hot food for those in desperate need. Without this facility many children would drop out of school as they would not receive the additional support they need to complete their school work and build confidence. This project supports 80 children as well as providing food for 20 families. CRY's grant to this project for the year was £8,000.
- CRY began supporting the Children's Oasis project in Serbia in 2022. £5,500 was given to help provide education and hygiene teaching and nutritious food to 150 children from Romany backgrounds with poor access to education and adequate nutrition. This project travels around rural villages and settlements to provide these services.
- Destiny Grace Academy, Sierra Leone. Home Leone is building a village to move families from the local slums to better housing. We support a school in this new village which provides education from nursery upwards. The children have relocated from the slums and have never had any education before. The school started with 92 children and by the end of 2022 was at 342 children. This will develop over the next few years to reach around 400 children. CRY's grant for 2022 was £6,000.
- CRY gave a one off amount of £5,000 to those who had been badly impacted by the drought in Somalia. This was used to buy food as well as regenerate crops that had been destroyed.
- In 2015 CRY began supporting Kuleu Lights Primary School in South Sudan. After helping build the school CRY continues to support 20 pupils enabling them to have an education that they would not previously have been able to have. In 2022 CRY gave £6,000
- The Avenir Enfance Togo is a children's residential centre and school in Lomé. The residential centre cares for 16 children, all who have lost their parents, previously living a meagre existence through scavenging and begging. CRY's support enables these children to receive consistent care and education. The school provides education to over 1200 children. CRY's grant to this project for the year was £8,870.
- In 2019 CRY began working with a partner in Istanbul, Turkey to care for refugees in dire need. The funding enables care packs to be given to 40 children and their families every month to ensure they have what they need. In 2022 CRY gave £5,000 to this work.
- Lighthouse Refugee Project in Yalova, Turkey provides nutrition to at least 50 refugee families, regular health checks for over 125 children and access to medical services. This project also supports refugee women to increase their skills, giving them self-respect and dignity. Over lockdown it became even more difficult for families to earn money so our support was essential. In 2022 CRY gave £6,000.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

- CRY began partnering with Child of Hope in Uganda towards the end of 2022. They aim to support marginalised children, to help them thrive and develop the skills and self-reliance needed for an independent future. CRY gave £500 in 2022.
- Ukraine Appeal - In February 2022 Russia invaded Ukraine. CRY ran an appeal for a number of months to raise vital funds to support those fleeing the conflict, and those still in Ukraine. Alongside our partners, we offered support across a number of countries and we were able to provide humanitarian aid to hundreds of children and their families in desperate need. The total amount we sent in 2022 to those impacted by the conflict was £125,052. A part of this funding was used to continue our support to Light School, a school in Kyiv that we have supported since 2020. Our support there was used to care for the children, move them to a safe building with a bomb shelter, provide food as well as continue their education.
- CRY began supporting the Health, Education & Skills project in Vietnam. This project works across the mountain villages in North West Vietnam and serves over 100 children from ethnic minorities. Through CRY's support, they are able to provide regular meals to the children and provide them with resources including School uniforms, books and stationery to improve their access to education. CRY gave £6,000 to this project in 2022.
- Cross Over project in Harare, Zimbabwe is an educational initiative working with vulnerable communities, helping 85 children from poor communities who are at risk because they are out of school, struggling in the school system, or from vulnerable home backgrounds. CRY's grant to this project for the year was £6,020.
- At the Michael Project in Zimbabwe, we have been supporting three pre-schools, a children's home for 30 children, as well as adoption and foster care programs and workshops. We have been equipping families who adopt or foster the children, and ensure healing connections are built for children who have experienced trauma and/or loss. CRY's grant to this project for the year was £6,000.

Each of the projects supported by CRY has been regularly monitored throughout the year. This process has confirmed their continuing adherence to the aims and objectives of CRY.

Fundraising activities

2022 was CRY's 30th Anniversary and many fundraising activities went on during the Summer months from bike rides to football tournaments to raise funds for CRY.

At Christmas time we ran a Christmas market in collaboration with Kings Community Church, who held a carol concert. This was the first fundraiser since before Covid, which was hugely successful and many came along to support us. We have also continued to rely both on the generosity of our regular supporters and the work of the CRY trading team.

CRY Jersey

For many years CRY Jersey has been established as a charity in the Channel Island of Jersey.

The dedicated team of staff and volunteers operate two charity shops in St Helier and engage in fundraising activities. These include events such as "the Apprentice Challenge" based on the long running TV show where two local schools run a shop for a day to see who is the most successful, with all profits going to CRY Jersey. Other events include a sponsored walk and bagging shopping at supermarkets.

CRY Jersey is very much part of the CRY family and the surplus that their activities generate is used to support the work we carry out.

In 2022 CRY Jersey contributed a total of £125,071 (£104,000 general donation and £21,071 to specific projects) to CRY UK's work for which we are most grateful. They also carry out their own grant funding projects from time to time and in 2022, they raised £17,094 for a special care baby unit in Zambia, which will be reported on in their own accounts.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

CRY Trading

We had a successful 2022 trading period resulting in a profit £50k above our budget. The shops are all operating at a good level of efficiency and early 2023 sales confirm this.

Several shops underwent a re-merchandising exercise to remove unprofitable ranges. Customer shopping is focussing on children's clothes and games, more so than previously so we have adapted to meet the demand. The cost of living crisis has increased our customer numbers but they are more selective than before which has meant that it has been difficult to manage our prices. Alongside this our shops' team has developed and it is encouraging to report that we have a higher skill set than ever before.

In October we started merchandising a new shop in Gosport, which opened at the end of January 2023. The staff are new to CRY but very committed to their shop. It's been an encouraging first few months.

It is sad to report that many of our shops have experienced increased shoplifting of late so we have installed CCTV in some of them, leading to a decline in theft as a consequence. Repairs have been carried out to some of our buildings where needed and we have spent reserves in repairing roof leaks and upgrading electrics. This is likely to continue throughout 2023.

Staff are being trained in all appropriate areas of H&S and procedures, We have also ensured that we are up to date with relevant compliance issues, thanks to our dedicated team.

In all 2022 was a good year and leaves us well positioned for a successful 2023.

Financial review

The charity essentially supports projects based overseas and partnered by associates in those nations. Our support is dependent on our ability to service an agreement with these partners. Each project is reviewed annually and renewed in line with our budget for the future, up to 12 months.

Income is generated through a variety of channels and not dependant on one method or source only. The likelihood of all income channels failing at the same time is not anticipated, and our strategy for balancing these income routes is paramount to our fund-raising policy.

CRY does not hold any assets that can be disposed of to raise new funds.

The Board of Trustees are very satisfied with the performance of the charity during the year and the position at 31 December 2022 and consider that the charity is well placed to continue its activities during the coming year, and that the assets are adequate to fulfil its obligations.

The Statement of Financial Activities show total incoming resources for the year of £1,347,153 (£1,074,973 in 2021) and total resources expended of £1,232,139 (£944,682 in 2021), making net incoming resources of £115,014 (£130,291 in 2021).

The total reserves at the Year End stand at £613,497 (£498,483 in 2021) of which £588,040 (£463,139 in 2021) are unrestricted and £25,457 (£35,344 in 2021) are restricted.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Reserves policy

The charity needs reserves so that it can continue its operations in the event of an unforeseen shortfall in income or increase in costs. This is important in order that we can continue to support our project partners, whilst also paying all our fixed costs. It is therefore the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between 3 and 6 month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities whilst consideration is given to ways in which additional funds may be raised. On 31st December 2022, the charity's unrestricted funds of £588,040 meets both the notional minimum of three months expenditure reserves figure of £308,035 as well as our own specifically calculated requirement of £172,000. The charity will endeavour to keep the reserves built up to this level over the coming year to meet the requirements of the reserves policy by strengthening and diversifying our donor base and focusing our efforts on the profitability of our retail base.

The principal funding sources in the year were:

- CRY Charity Shops (inc. Jersey) – Most shops performed at expected levels, but are under constant review.
- Project Sponsorship – Projects can be sponsored, allowing donors to target their giving
- Donations and legacies were received amounting to £478,204 (£311,713 in 2021)
- Applications to Grant-making Trusts

CRY supports both medium term and short discrete projects by way of one-off ad-hoc grants, one-off annual grants and on-going funding. To some extent the charity can vary its level of support depending on its level of income, although with the medium-term projects, especially those involving the residential care of children, regular financial support can be quite critical to their continued operation. The charity's sponsorship programmes and income through shop trading help to provide this stability. Our expenditure in 2022 has met the objects of the charity as set out in the governing document.

The Trustees identify the major risks each financial year through the preparation and update of the strategic plan relating to the operations and resources of the charity, cash flow projections on income and expenditure and in-year budgetary control mechanisms. Risks are identified, prioritised and managed in accordance with current policy, future plans and within available capability and resource constraints.

A principle risk is that trading in our shops suffers due to economic circumstances, although the nature of our business and pricing policy will greatly moderate for this eventuality. CRY has in place a regular news communication to our supporters and sponsors and values all who offer vital support.

CARE AND RELIEF FOR THE YOUNG (TRADING AS CRY) TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

Plans for the future

Looking at the year ahead. We have had one year free of the main impacts of the pandemic and have been encouraged by the way supporters have rallied round, both by using the shops and also supporting our work by donations. The war in Ukraine showed the generosity of those who are linked with CRY with more than £120,000 being raised to support the humanitarian crisis it caused. Interestingly the support given to Ukraine negatively impacted general non specific donations. However, the results of work that we carried out in prior years to reduce costs enabled the profitability ratio to increase which facilitated ongoing support to our partners.

The primary target is to continue to review the needs of funded projects and respond accordingly. We have looked to increase our support for some of them in 2023 as their needs have been exacerbated by the cost of living crisis that has struck worldwide but has hit the most needy the hardest. Of course we will continue to support new initiatives when possible. Many of these are linked strongly to local churches, and yield more efficient returns for the beneficiaries, because the project is essentially owned by the partner on the ground. CRY comes alongside to facilitate the work they do. These project types are also likely to be more sustainable for the longer term than projects that CRY may directly initiate, which is why this is not something that we now do.

CRY's objectives have been to care for and protect children and young people in greatest need. Many of these have had the opportunity to experience love, affection and security for the first time in their lives and it is this outcome which CRY wishes to continue to provide. Our emphasis on serving the poorest of the poor will remain.

The demand for our project support and expertise continues to grow, and the charity plans to increase support significantly in years to come and provide extra financial stability.

Alongside the direct care of children and their families, recent experience has shown the benefits of providing finance occasionally to enable projects to set up programmes which will provide employment, income and self-sufficiency. CRY's objective will always be that of discouraging dependency on "aid" and, in this context, development of seed funding/business loans will be considered as viable options in conjunction with our sister microfinance charity, SEED.

The expansion of shops will be pursued when encouraging opportunities present themselves but is not a priority.

Structure, governance and management

The full name of the charity is Care and Relief for the Young. The charity is also known by the name CRY.

The charity is a company limited by guarantee (incorporated 29 April 1992) and is therefore governed by a Memorandum and Articles of Association.

There are restrictions in the charity's activities imposed by its Memorandum and Articles.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ian Chiddle

Katrina Brown

Olanike Bamodu

Craig Bousfield

Mark Scott

Simon Robertson

Raymond Chow

(Appointed 26 September 2022)

(Appointed 17 April 2023)

At the Annual General Meeting one third of trustees retire, but are eligible for reappointment.

Prospective trustees are recommended and interviewed by the current Board to assess their particular interest, skills, experience, area of expertise and their potential contribution. Appointment is approved by the Board of Trustees.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

The charity has a Board of Trustees and a Senior Management Team. The Senior Management Team is responsible for the day-to-day operation of the charity and making executive decisions within the policy and framework established by the Trustees. The Senior Management Team meets on a monthly basis. The Board of Trustees meets at least quarterly and a member of the Senior Management Team attends if required.

The Board of Trustees is comprised of six Trustees/Directors who at year end were Ian Chiddle (Chair and Secretary), Katrina Brown, Mark Scott, Craig Bousfield, Olanike Bamodu and Simon Robertson. The Trustee/Directors are responsible for establishing the policies, framework and guidelines for the operation and direction of the charity. They are stewards of the Charity and responsible for its governance.

The Senior Management Team comprised of Christopher Tait (Chief Executive Officer), Wendy Clark (Finance Manager), Keziah Brennan (Charity Operations Manager), Jeffrey Moss (Retail Operations Manager) and Aime Gotte (Projects Development Manager). The Senior Management Team meet regularly to discuss and take executive decisions in accordance with the delegated authority given by the Board of Trustees.

New Trustees are encouraged to familiarise themselves with the Memorandum and Articles of Association, the policies, aims and objectives of the charity, the projects and to meet members of the Management Team and the staff of the shops, and to familiarise themselves with the "Hallmarks of an Effective Charity" (CC10 document produced by the Charities Commission), also the "Good Governance" document produced by the NCVO.

Remuneration criteria for key management includes the following –

Salary levels are in excess of the minimum living wage, which is the lowest level that any CRY employee will receive.

Importance is placed on the Chief Executive Officer and the teamwork of the key managers, recognising that each has an equally significant part in the success of CRY.

The Charity also receives funding from Care and Relief for the Young Jersey (CRY Jersey), a charity registered in Jersey. CRY Jersey has separate Trustees and was established to raise additional project and operational funds from the Channel Islands.

Kings Community Church (Southampton) Limited offers support through offices, facilities, some occasional funding and volunteers.

Most of the charity's project partners are registered non-profit organisations.

Asset cover for funds

The Board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Relationships

King's Community Church (Southampton) - International Outreach
Seedfund Ltd trading as SEED – Microbusiness Charity

Relationships with other Agencies

CRY has always worked with like-minded partners in the various countries where a need has been identified. Most of these partners have been local churches that have or are building relationships with King's Community Church (Southampton). In a few countries, CRY currently works with other Christian foundations. This principle is paramount to CRY's work. It is therefore important to restate that CRY will only partner like-minded foundations that have the complete trust and confidence of the CRY Executive / Trustees.

Review of current projects

Current projects are regularly reviewed and as part of this process the principles relating to CRY's emphasis on self-sufficiency and targeting the poorest of the poor are applied. Each project is expected to confirm that it aims to support those in most need and is actively developing strategies for self-sufficiency. Three year rolling plans are produced for each project where there is on-going revenue support.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Auditor

The auditor, Jones Avens Limited, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

Disclosure of information to auditor

The trustee/directors have confirmed that there is no additional information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The Trustees' report was approved by the Board of Trustees.



Ian Chiddle

Trustee

Dated: 24-07-2023

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Trustees, who are also the directors of Care and Relief For the Young for the purpose of company law, are responsible for preparing the Trustees' Report 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 adequate 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.

CARE AND RELIEF FOR THE YOUNG (TRADING AS CRY) INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CARE AND RELIEF FOR THE YOUNG

Opinion

We have audited the financial statements of Care and Relief For the Young (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF CARE AND RELIEF FOR THE YOUNG**

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Identification and assessment of irregularities including fraud

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

- . we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the association, including The Companies Act 2006.
- . we obtained an understanding of the legal and regulatory framework applicable to the entity and how the entity is complying with that framework by making appropriate enquiries of management as well as considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;
- . we made enquiries of those charged with governance and management concerning:
 - the risks of fraud;
 - instances of non-compliance with laws and regulations or knowledge of actual, suspected, or alleged fraud is documented during the period;
- . we allocated an engagement team that we considered collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF CARE AND RELIEF FOR THE YOUNG**

Audit response to the risk of irregularities including fraud

Based on the results of our risk assessment, our procedures included, but were not limited to:

- performing analytical procedures to identify any unusual or unexpected relationships.
- evaluating whether the selection and application of accounting policies by the entity that may be indicative of fraudulent financial reporting resulting from management's effort to manage earnings.
- assessing whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias.
- agreeing financial statement disclosures to underlying supporting documentation.
- reading the minutes of meetings of those charged with governance.
- reviewing the correspondence with relevant regulatory bodies.
- testing of journal entries to address the risk of fraud through management override.
- incorporating an element of unpredictability in the selection of the nature, timing, and extent of our audit procedures.
- corroborating the business rationale for transactions outside the normal course of business.

Conclusions regarding the risks of irregularities including fraud

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

We considered our audit was capable of detecting irregularities due to:

- the effectiveness of the entity's internal controls;
- the nature, timing and extent of audit procedures performed; and
- the absence of contradictory evidence.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF CARE AND RELIEF FOR THE YOUNG**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Claire Norwood BSc FCA ATII (Senior Statutory Auditor)
for and on behalf of Jones Avens Limited**

25/07/2023

**Chartered Accountants
Statutory Auditor**

Piper House
4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Jones Avens Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022**

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Notes							
<u>Income and endowments from:</u>							
Donations and legacies	3	305,143	173,061	478,204	269,231	42,482	311,713
Other trading activities	4	868,439	-	868,439	558,765	-	558,765
Investments	5	510	-	510	725	-	725
Other income	6	-	-	-	203,770	-	203,770
Total income		1,174,092	173,061	1,347,153	1,032,491	42,482	1,074,973
<u>Expenditure on:</u>							
Raising funds	7	729,306	-	729,306	656,693	-	656,693
Charitable activities	8	319,885	182,948	502,833	256,356	31,633	287,989
Total expenditure		1,049,191	182,948	1,232,139	913,049	31,633	944,682
Net incoming/(outgoing) resources before transfers		124,901	(9,887)	115,014	119,442	10,849	130,291
Gross transfers between funds	14	-	-	-	6,500	(6,500)	-
Net income/(expenditure) for the year/ Net movement in funds		124,901	(9,887)	115,014	125,942	4,349	130,291
Fund balances at 1 January 2022		463,139	35,344	498,483	337,197	30,995	368,192
Fund balances at 31 December 2022		588,040	25,457	613,497	463,139	35,344	498,483

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
BALANCE SHEET
AS AT 31 DECEMBER 2022**

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	15		25,328		19,553
Current assets					
Debtors	16	69,530		52,855	
Cash at bank and in hand		568,082		472,625	
		637,612		525,480	
Creditors: amounts falling due within one year	17	(47,689)		(43,919)	
Net current assets			589,923		481,561
Total assets less current liabilities			615,251		501,114
Provisions for liabilities			(1,754)		(2,631)
Net assets			613,497		498,483
Income funds					
Restricted funds	20	25,457		35,344	
Unrestricted funds		588,040		463,139	
		613,497		498,483	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 24-07-2023



Ian Chiddle
Trustee

Company registration number 02710775

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	25		109,257		117,390
Investing activities					
Purchase of tangible fixed assets		(14,310)		(14,183)	
Interest received		510		725	
Net cash used in investing activities			(13,800)		(13,458)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			95,457		103,932
Cash and cash equivalents at beginning of year			472,625		368,693
Cash and cash equivalents at end of year			568,082		472,625
Relating to:					
Cash at bank and in hand			568,082		472,625

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 Accounting policies

Charity information

Care and Relief For the Young is a private company limited by guarantee incorporated in England and Wales. The registered office is Kings Community Church, Upper Northam Road, Hedge End, Southampton, Hampshire, SO30 4BZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

It is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

1.4 Incoming resources

Income, including grants, is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The sale of new and donated goods is recognised as income when sold. The gift aid on the income from donated goods is recognised as income when the goods are sold.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 Accounting policies

(Continued)

1.5 Resources expended

Liabilities are recognised on an accruals basis.

The policy for including items within the relevant activity categories of resources expended is to apply costs to the appropriate category where identified and to apportion overheads on an appropriate basis.

The costs of raising and generating funds shall include the costs of fundraising events, appropriate proportion of administration salaries and the shop overheads and staffing.

Charitable expenditure shall include all expenditure directly related to the objects of the charity and includes grants. It also includes support costs and governance costs relating to the objects of the charity.

The Charity receives grant applications from a number of client organisations. The board may accept or reject the application or accept the application subject to conditions. Although there is no legal liability to pay any grant to any organisation, and after approval, it is open to the board to withdraw an approval already granted, either before or after payment of a grant the accounting treatment is to create a creditor for grants relating specifically to the clients activities in the current financial year of the trustees immediately upon approval, and to include grants relating to activities in subsequent financial years as financial commitments. At 31 December 2022 there were £nil of such grants approved and unpaid, and a creditor for this sum is reserved in the accounts. The comparative figure for 2021 was £nil.

Governance costs shall include all expenditure directly related to the compliance with charitable and statutory requirements.

There are a number of costs, including staffing costs, where it is impracticable to allocate these costs precisely between raising funds, trading and support for charitable activities and the trustees have allocated such costs on the basis of reasonable estimates as follows:-

Staffing costs and related expenses

On the basis of salary costs, and hours spent on different activities.

Premises costs and related expenses

On the trustees estimate of space allocated to different activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Items of less than £100 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	25% reducing balance
--------------------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 Accounting policies

(Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 Accounting policies (Continued)

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.14 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	286,928	173,061	459,989	264,231	42,482	306,713
Legacies receivable	18,215	-	18,215	5,000	-	5,000
	<u>305,143</u>	<u>173,061</u>	<u>478,204</u>	<u>269,231</u>	<u>42,482</u>	<u>311,713</u>

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

3 Donations and legacies (Continued)

Donations and gifts

Gift aid tax recovery	107,831	-	107,831	59,862	-	59,862
Jersey shop	104,000	-	104,000	90,000	-	90,000
CRY Jersey	3,777	17,294	21,071	3,500	2,130	5,630
Other	71,320	155,767	227,087	110,869	40,352	151,221
	<u>286,928</u>	<u>173,061</u>	<u>459,989</u>	<u>264,231</u>	<u>42,482</u>	<u>306,713</u>

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Fundraising activities	45,041	13,203
Shop income from sale of new and donated goods	<u>823,398</u>	<u>545,562</u>
Other trading activities	<u>868,439</u>	<u>558,765</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	<u>510</u>	<u>725</u>

6 Other income

	Total	Unrestricted funds
	2022	2021
	£	£
Coronavirus Job Retention Scheme grants	-	68,552
Other Coronavirus grants	-	<u>135,218</u>
	<u>-</u>	<u>203,770</u>

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Cost of fundraising activities	21,850	7,169
Website development and running costs	755	-
Staff costs	6,542	62,901
	<u>29,147</u>	<u>70,070</u>
<u>Trading costs</u>		
Operating charity shops	303,907	258,997
Staff costs charity shops	361,891	327,626
Staff costs allocated to trading	34,361	-
	<u>700,159</u>	<u>586,623</u>
	<u>729,306</u>	<u>656,693</u>

There has been a change in the way that the administration staff costs have been apportioned to fundraising and trading this year. It is thought that the new apportionment basis better reflects the time spent by the administration staff on fundraising, trading and support costs related to charitable activities.

8 Charitable activities

	Relief of children and young people 2022 £	Relief of children and young people 2021 £
Grant funding of activities (see note 9)	395,416	233,427
Share of support costs (see note 10)	101,477	49,427
Share of governance costs (see note 10)	5,940	5,135
	<u>502,833</u>	<u>287,989</u>
Analysis by fund		
Unrestricted funds	319,885	256,356
Restricted funds	182,948	31,633
	<u>502,833</u>	<u>287,989</u>

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

9 Grants payable

	Relief of children and young people £	Total £	2021 £
Grants to institutions (45 grants):			
Albania	13,203	13,203	13,015
Bulgaria	6,000	6,000	6,000
Cambodia	17,927	17,927	9,000
Guinea	12,546	12,546	8,492
Armenia	5,000	5,000	12,763
Iraq	19,998	19,998	23,000
Kurdistan	14,036	14,036	8,650
Laos	9,127	9,127	10,600
Myanmar	6,009	6,009	14,235
Philippines	6,000	6,000	13,000
Romania	8,000	8,000	6,000
Egypt	6,250	6,250	-
Serbia	5,500	5,500	-
South Sudan	6,000	6,000	6,000
Guatemala	4,000	4,000	-
Togo	8,870	8,870	6,300
Ukraine (including refugees)	125,052	125,052	6,000
Zimbabwe	12,020	12,020	12,500
Greece	10,120	10,120	8,400
Miscellaneous projects	-	-	137
Ethiopia	-	-	625
Madagascar	4,424	4,424	-
Pakistan	7,000	7,000	6,000
Peru	6,000	6,000	6,000
Vietnam	6,000	6,000	-
Emergency and One Off Response	10,980	10,980	-
Uganda	500	500	-
Haiti	8,500	8,500	7,190
Kenya	14,754	14,754	6,000
Sierra Leone	6,000	6,000	6,000
Turkey	11,000	11,000	12,000
Nepal	7,000	7,000	5,000
Nigeria	8,000	8,000	6,000
Israel	3,600	3,600	3,000
Afghanistan	6,000	6,000	4,000
Zambia	-	-	7,520
	395,416	395,416	233,427
	395,416	395,416	233,427

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

9 Grants payable

(Continued)

Relief of children and young people

The charity achieves its objectives by reviewing grant applications from local charities and non governmental organisations in the relevant country. The local recipients are selected with great care and the application of the funds is monitored closely by the charity to ensure the optimum achievement of the objectives. The Trustees' Report has more detail on the projects being supported.

10 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	75,322	-	75,322	37,178	-	37,178
Depreciation	8,535	-	8,535	7,314	-	7,314
Travel and subsistence	8,815	-	8,815	50	-	50
Telephone and fax	120	-	120	-	-	-
Postage	1,910	-	1,910	1,032	-	1,032
Stationery and printing	5,488	-	5,488	2,789	-	2,789
Bank charges	225	-	225	185	-	185
Sundry expenses	1,062	-	1,062	879	-	879
Audit fees	-	5,940	5,940	-	5,135	5,135
	<u>101,477</u>	<u>5,940</u>	<u>107,417</u>	<u>49,427</u>	<u>5,135</u>	<u>54,562</u>
Analysed between						
Charitable activities	<u>101,477</u>	<u>5,940</u>	<u>107,417</u>	<u>49,427</u>	<u>5,135</u>	<u>54,562</u>

There has been a change in the way that the administration staff costs have been apportioned to fundraising and trading this year. It is thought that the new apportionment basis better reflects the time spent by the administration staff on fundraising, trading and support costs related to charitable activities.

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or reimbursement of expenses during the year.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

12 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Engaged on charitable activities and support	5	8
Engaged on fundraising and trading activities	28	24
Total	<u>33</u>	<u>32</u>

Employment costs

	2022 £	2021 £
Wages and salaries	444,354	398,289
Social security costs	22,119	18,893
Other pension costs	11,643	10,523
	<u>478,116</u>	<u>427,705</u>

There were redundancy payments of £900 (2021 - £2,000) during the year.

The full time equivalent number of employees is 19 (2021 - 19).

There were no employees whose annual remuneration was more than £60,000.

13 Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is recoverable by the company.

14 Transfers

The transfer from restricted to unrestricted funds of £6,500 in the comparative year is made up of the following:-

- £5,000 due to a misallocation of funds received in the previous year. They were allocated to restricted when they should have been unrestricted.
- £1,500 due to a misallocation of funds paid in the previous year. They were allocated to unrestricted when they should have been restricted.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

15 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 January 2022	63,563
Additions	14,310
Disposals	(390)
At 31 December 2022	<u>77,483</u>
Depreciation and impairment	
At 1 January 2022	44,010
Depreciation charged in the year	8,442
Eliminated in respect of disposals	(297)
At 31 December 2022	<u>52,155</u>
Carrying amount	
At 31 December 2022	<u>25,328</u>
At 31 December 2021	<u>19,553</u>

16 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	45,043	28,573
Prepayments and accrued income	24,487	24,282
	<u>69,530</u>	<u>52,855</u>

17 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	6,778	3,216
Trade creditors	32,285	31,804
Other creditors	77	-
Accruals and deferred income	8,549	8,899
	<u>47,689</u>	<u>43,919</u>

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

18 Provisions for liabilities	2022 £	2021 £
Eastleigh shop dilapidations provision	<u>1,754</u>	<u>2,631</u>
Movements on provisions:		
		Eastleigh shop dilapidations provision £
At 1 January 2022		2,631
Utilisation of provision		<u>(877)</u>
At 31 December 2022		<u>1,754</u>

The provision for liabilities and charges is a dilapidations provision for the Eastleigh shop. The work will be done over the new lease term of 10 years and so this provision is being written off over this 10 year period starting in 2015. The original figure of £8,770 is an estimate and some of the dilapidations may be the responsibility of the leaseholder who Care and Relief for the Young sub lease from.

19 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to expenditure in respect of defined contribution schemes was £11,643 (2021 - £10,523). Included in creditors is £0 (2021 - £0) relating to pension scheme liabilities.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2021	Movement in funds		Transfers	Balance at 1 January 2022	Movement in funds		Balance at 31 December 2022
	£	Incoming resources	Resources expended	£	£	Incoming resources	Resources expended	£
Cambodia - School	6,418	-	-	-	6,418	-	-	6,418
African Projects	-	-	-	-	-	10,678	(10,678)	-
Refugees	-	18,518	(14,400)	400	4,518	11,381	(15,899)	-
Iraq - Bomb blast victims	-	2,500	(2,500)	-	-	-	-	-
Israel - Ashdod	-	4,900	(3,000)	(1,100)	800	1,200	(2,000)	-
Guinea - Jubilee International School	896	3,172	(2,492)	-	1,576	3,464	(4,546)	494
Middle East Projects	-	4,898	-	-	4,898	9,543	(14,441)	-
Albania - Summer Camp	-	-	-	-	-	1,192	-	1,192
Kenya - Fountains of Hope School	-	-	-	-	-	8,154	(8,154)	-
Ukraine - Emergency Appeal	-	-	-	-	-	122,449	(119,052)	3,397
Cambodia - Appeal for Village Land	16,865	6,000	-	(5,800)	17,065	5,000	(8,178)	13,887
Lebanon - Beirut Appeal	69	-	-	-	69	-	-	69
Myanmar - Hosanna Children's Home	3,700	-	(3,700)	-	-	-	-	-
Philippines - Father's Refuge (Badjho) Appeal	3,047	2,494	(5,541)	-	-	-	-	-
	30,995	42,482	(31,633)	(6,500)	35,344	173,061	(182,948)	25,457

The restricted funds represent grants and donations received for specific charitable projects and the related expenditure. No grants or donations are received which are conditional on being applied within a specific time period. Many of the projects are long term over a number of years. The closing balance on each fund represents the funds received for each project in excess of the project expenditure incurred prior to the end of the year. All the restricted fund balances are represented by cash at bank.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

21 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	25,328	-	25,328	19,553	-	19,553
Current assets/(liabilities)	564,466	25,457	589,923	446,217	35,344	481,561
Provisions	(1,754)	-	(1,754)	(2,631)	-	(2,631)
	<u>588,040</u>	<u>25,457</u>	<u>613,497</u>	<u>463,139</u>	<u>35,344</u>	<u>498,483</u>

22 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

23 Operating lease commitments

Operating lease payments represent rentals payable by the company for its charity shops and also for a van on lease rental.

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases of £736,546 (2021 - £906,711) for the shop rents and £2,277 (2021 - £5,694) for the van.

The operating lease payments recognised as an expense in the year are £187,110 (2021 - £171,126) for the shop rents and £3,416 (2021 - £3,416) for the van.

24 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	<u>83,185</u>	<u>67,346</u>

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

(Continued)

24 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Ian Chiddle is also a trustee of King's Community Church (Southampton). During the year there were donations received from King's Community Church (Southampton) of £9,617 (2021 - £450) and there were postage and shredding recharges to King's Community Church (Southampton) of £0 (2021 - £821). There were also expenses recharged from King's Community Church (Southampton) of £2,658 (2021 - £2,926). This consists of £2,333 (2021 - £1,400) for stationery and £325 (2021 - £1,526) for other expenses. Included in Trade creditors is £739 (2021 - £1,314) due to King's Community Church (Southampton).

25 Cash generated from operations	2022	2021
	£	£
Surplus for the year	115,014	130,291
Adjustments for:		
Investment income recognised in statement of financial activities	(510)	(725)
Loss on disposal of tangible fixed assets	93	797
Depreciation and impairment of tangible fixed assets	8,442	6,517
Movements in working capital:		
(Increase) in debtors	(16,675)	(3,303)
Increase/(decrease) in creditors	3,770	(15,310)
(Decrease) in provisions	(877)	(877)
Cash generated from operations	109,257	117,390

26 Analysis of changes in net funds

The charity had no debt during the year.

Accounts

Charity Registration No. 1011513

Company Registration No. 02710775 (England and Wales)

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Ian Chiddle Katrina Brown Olanike Bamodu Craig Bousfield Mark Scott
Secretary	Ian Chiddle
Charity number	1011513
Company number	02710775
Principal address	Kings Community Church Upper Northam Road Hedge End Southampton Hampshire SO30 4BZ
Registered office	Kings Community Church Upper Northam Road Hedge End Southampton Hampshire SO30 4BZ
Auditor	Jones Avens Limited Piper House 4 Dukes Court Bognor Road Chichester West Sussex PO19 8FX
Bankers	Barclays Business Banking Solent and Dorset Team PO Box 739 Portsmouth PO1 9AZ
Solicitors	Andrew Polson Knight Polson Winchester House 7 Winchester Street Botley Southampton SO30 2EB

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
CONTENTS**

	Page
Trustees' report	1 - 13
Statement of Trustees' responsibilities	14
Independent auditor's report	15 - 18
Statement of financial activities	19
Balance sheet	20
Statement of cash flows	21
Notes to the financial statements	22 - 38

CARE AND RELIEF FOR THE YOUNG (TRADING AS CRY) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their report and financial statements for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "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)".

Chairman's Review

The expectations for the year of 2021 continued to be distorted by the impact of the Covid pandemic. Our trading activities were affected but due to revisions and changes in 2020 the profitability increased to help support our projects. We do remain grateful to our support base, sponsors, and staff, in providing us the ability to continue serving the projects as fully as possible in their work amongst the poorest of the poor and the disadvantaged.

To emphasise the impact of our work, I highlight the following from our comprehensive report that follows.

CRY's objectives have been to care for and protect children and young people in greatest need. Many of these have had the opportunity to experience love, affection and security for the first time in their lives.

Our emphasis on serving the poorest of the poor will remain.

... recent experience has shown the benefits of providing finance occasionally to ... set up programmes which will provide employment, income and self-sufficiency.

CRY's objective will always be that of discouraging dependency on "aid".

Late in 2021 we welcomed Aime Gotte to the staff. Aime has had some involvement with CRY through the project in Peru. He has joined the senior management team to take up the reins from Martyn Dunsford who is retiring early in 2022. Aime has many new ideas and plans to reach into new nations with the practical care of the gospel.

Martyn was the visionary founder of CRY and was very instrumental in offering hope and future well-being to hundreds of children around the world through the mission of CRY and his international ministry. He continues to serve in visiting projects as a volunteer.

Personally, if you will allow me, I have been much inspired by his drive and determination to see young lives given opportunities that would have only been a dream for them before CRY took up their plight. Thank you Martyn.

CRY has been working, through project partners, in 29 nations during 2021. Do take a good look at the section headed 'Achievements and Performance'

The Word of God is always with us to encourage, and prayer enables us to reach out when in the natural much seems too difficult, and the following verses provide such encouragement:

Rejoice in the Lord always. I will say it again: Rejoice! Let your gentleness be evident to all. The Lord is near. Do not be anxious about anything, but in every situation, by prayer and petition, with thanksgiving, present your requests to God. (Philippians 4: 4-6)

Ian H. Chiddle
Chairman
June 2022

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Objectives and activities

CRY believes in a world where all children and young people can fulfil their God-given potential.

The main activities of the charity in relation to its objects currently include:

- Enabling Education
- Providing Aid
- Empowering Girls
- Supporting Refugees
- Tackling Mental Health
- Emergency Response

Public benefit:-

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The trustees of CRY are very aware of the aims of the charity and the mechanisms by which the activities employed to achieve those aims are operated. This report highlights the aims, the mechanisms, and the activities.

Apart from the necessary costs of charity staff, the sole beneficiaries of the work of CRY are children, young people, and their immediate families, who do not have the capability or the resources available to them in the normal course of their daily living or situation. They benefit through the sacrificial giving of others who do not need the same level of assistance to resolve what might be a desperate existence, were it not for the support of CRY and trusted partners in these relief and development activities.

The benefits are totally free to those who receive them. The trustees strongly support the notion that any individual or organisation should not profit from CRY activities or projects, if they have adequate resources of their own. Equally, the trustees are not aware of any detriment occurring as a consequence of the activities performed, and in all situations where CRY has involvement, the beneficiaries benefit within their social and cultural context.

CRY actively works with children, young people and their families and especially through local churches, encouraging them to take responsibility for the care programmes in their own community. CRY encourages liaison with local government and other NGOs; involves and seeks to enhance local communities; and plans appropriate funding strategies for each programme which will generally encourage self-sufficiency and discourage long term dependency. Special attention is being given to those groups of people within the wider community which are marginalised or discriminated against.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

CRY is currently (2021) working in:

Afghanistan

Albania

Armenia

Armenia (Azerbaijan)

Brazil

Bulgaria

Cambodia

Ethiopia

Greece

Guinea

Haiti

Iraq

Israel

Kenya

Laos

Myanmar

Nepal

Nigeria

Pakistan

Peru

Philippines

Romania

Sierra Leone

South Sudan

Togo

Turkey

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Ukraine

Zambia

Zimbabwe

CRY is a Christian children's charity which believes in a world where all children and young people are able to fulfil their God-given potential.

The particular way in which these objectives and activities are achieved are detailed below:-

- To provide clothing, food, accommodation, education, medical care and any other needs.
- To provide a safe and secure environment where young people can find assistance and develop maturity, social skills and education with particular care for the growth in the love of God.
- The relief of children and young people suffering from poverty. The charity strives to empower and the future focus will continue to be on assisting in the creation of financially self-supporting communities by advice, resource and vocational training.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Significant activities in 2021 included:

- Providing practical solutions for children in need (prevention, intervention and reintegration).
- Expanding and influencing the provision of childcare.
- Encouraging and supporting families to care for their own children.
- Supporting residential childcare programmes where appropriate.
- Resourcing and supporting schools, preschools, homework clubs etc. which provide education for deprived children and young people.
- Providing life skills and sexual health education, particularly with respect to HIV/AIDS.
- Providing and encouraging access to vocational training.
- Providing appropriate medical assistance to deprived children and young people.
- Resourcing and supporting rehabilitation programmes for children and young people with addictions.
- Supporting children, young people and their families who have disabilities and special needs.
- Providing 'Day Centre' type activities for children and young people including those with disabilities and special needs.
- Supporting refugees across Europe and the Middle East with shelter, food and medical care.
- Supporting the development of small business ventures with, for example, 'seed funding', specialist skills etc. which provided employment for young people and generated income (income generation will help achieve self-sufficiency of the various care programmes).
- Helping each of our project partners to navigate the various lockdowns caused by the Covid-19 pandemic.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

The charity achieves its objectives by reviewing grant applications from charities and non-governmental organisations (NGOs) in the relevant country. The Board may accept or reject the application subject to conditions. The recipients are selected with great care and the application of the funds is monitored closely by the charity to ensure the optimum achievement of the objectives. An analysis of grants by area is included in the notes to the Statement of Financial Activities.

Approximately 100 volunteers work part time for the charity, the majority of these working in CRY's charity shops. These volunteers carry out various roles for differing periods of time. Typical job functions include working on the tills, customer services and presentation of the shop's retail area and sorting and pricing in the back offices. In addition the Charity provides work experience for many who need it. They are truly a valuable and essential asset to CRY.

Achievements and performance

During 2021 CRY has continued to support children and their families through the projects it is involved with. Funds to this are raised by its retail arm, project sponsorship programmes, specific appeals and general fundraising. Due to the Covid-19 pandemic, many of the people who are supported in these projects were unable to work and many of the centres and schools had to close. Much of the funding changed to target support for families in the form of food and hygiene products.

- In 2021 CRY began partnering with an organisation in Afghanistan to help some of the most vulnerable communities by improving nutrition and education, especially to disabled children. CRY was able to give £4,000 towards this in 2021.
- The 'Living Water Project' in Korce, Albania, has been supported by CRY since September 2014. The project serves many children from the Roma Community in Korce who often are left unsupervised and alone on the streets. The aim of the project is to provide a safe and loving environment where children feel secure and accepted. Around 85 children are currently benefiting from this work. During COVID lockdowns the project gave out food and care packages to those in need. CRY's grant to this project for the year was £6,000
- Mission Joshua Centre in Elbasan, Albania supports around 25 children between the ages of 8 – 15. They meet twice a week at the centre for education to help them re-join school, games, a nutritious meal and basic health care. CRY's grant to this project for the year was £6,015.
- CRY gave £1,000 to enable children from Living Water Project to attend a Summer Camp in Korce, Albania, without our funding they would not have been able to attend.
- Young Lives in Armenia works with children with additional needs. They work to provide support for the children and parents by providing physiotherapy and health care along with taking the children out on day trips, visiting them at home and helping parents find jobs. Throughout the pandemic 65 families were provided with food packs. CRY's grant to this project for the year was £6,000.
- Nagorno-Karabakh in Azerbaijan. Due to civil unrest in this region many families fled to neighbouring Armenia. Our support purchased clothes, food and medical items for these families as well as helping them find somewhere to stay. CRY was able to raise and send £6,763 in 2021.
- Brazil - a one off gift of £50 to support Evangelical Action Brazil.
- The 'Sliven Life Centre' in Sliven, Bulgaria has given skills training and education to around 100 children and teenagers weekly. CRY's grant to this project for the year was £6,000.
- Stung Treng in Cambodia. CRY is supporting 16 children at the centre with education, food and a safe place to live. The grant this year was £9,000.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

- Ethiopia - a one off gift of £625 to support a previously supported CRY project providing Somalian children with basic necessities.
- CRY has continued to partner with Athens Christian Centre to distribute food and clothing to refugees. In addition, the centre has recently been able to start back up integration activities for refugees and provide weekly English lessons and activities. Over 500 children attend these classes during the week. £6,000
- In 2021 CRY continued to support refugees living in Samos, Greece by providing basic necessities. £2,400 was sent.
- Jubilee International School in Conakry, Guinea provides education for 400 children, CRY's financial support of £8,492 in 2021 pays the schools fees for the poorest children who cannot attend school without our help.
- In 2019 CRY began supporting Hope House Breakfast Club at a school in Haiti to provide substantial, nutritious meals 5 days a week to the children identified as being the most malnourished. Those children whose growth and weight were on the lowest percentile or below the scale were put on the list to receive this extra support. 90 children were identified and now have breakfast every day. In 2021 we were able to send £7,190.
- Baghdad. In 2021 there were a number of bomb blasts near to where our project operates. CRY was able to send £2,500 to support some of the families impacted.
- Towards the end of 2015 CRY began supporting a project working with refugees in Baghdad, Iraq providing much needed food and medical care. CRY's grant to this project for the year was £6,000.
- CRY continues to support a project in Baghdad, Iraq which is caring for 200 orphans each week. They spend time together every Friday learning, enjoying recreational activities and being cared for. They also now receive care packages with food and hygiene products. CRY's grant to this project for the year was £8,500
- In 2020 CRY's work in Baghdad, Iraq expanded further to provide vital care packages for 40 displaced families. This was an increase from 25 families the previous year. CRY's grant to this project for the year was £6,000.
- CRY partners with a team in Kurdistan, Iraq that provides support to around 90 children and their families through food, clothing, school equipment and medicine. We provide transport for them to get to school, help with their fees and support families with basic necessities. CRY sent £2,650 this year.
- In 2019 CRY began partnering with Hope for Communities in Kurdistan, Iraq. The work there provides education for 160 refugee and displaced children who would otherwise not have access to any education. CRY's grant to this project for the year was £6,000.
- Our partners in Ashdod, Israel have been providing care hampers to 22 families who are in need. CRY sent £3,000 in 2021.
- In 2018 CRY began supporting The Fountains of Hope School in Kibera, Kenya. The project provides free quality education to vulnerable children living in the Kibera slum. The children in this school would be on the street or stuck at home without Fountains of Hope School. In 2021 CRY's grant was £6,000.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

- The project in Laos offers training in Fish Farming and Rural Skills. Malnutrition is prominent in Laos and our partners are working to combat the problem by teaching families to farm fish. This gives them protein as well as an income selling the surplus. CRY also supported some new projects including sewing tuition, beauty tuition, mechanics training and mushroom growing and chicken farming, which enabled families to make a living and provide food for their families. The goal is that they become self-sufficient and can pass on their skills to others. CRY's grant to this project for the year was £10,600.
- CRY continued supporting Hosanna Children's Home in Yangon, Myanmar. The children's home currently supports 40 children with 5 helpers. Many of these are parentless children, orphaned as a result of illness including Cholera and Malaria. CRY's grant to this project for the year was £14,234.65
- In 2018 CRY began supporting an education centre in a rural and extremely poor district of Nepal. The families living in these villages do not have enough income to cover their daily family needs such as education and nutritious food. The centre provides many of the necessities the children are missing. Children receive nutritious food, free health care, encouragement for their education, tuition classes and clothes. Child health awareness training is also provided for the parents. Throughout covid we helped with hygiene training to keep children safe from contracting the virus. In 2021 CRY gave a grant of £5,000.
- In 2019 CRY began partnering with Sure Foundations School in Lagos, Nigeria. Many children are unable to attend school due to having to work in the daytime. With the £6,000 CRY sent this year, it has enabled this school to open from 4pm - 7pm every day for 35 children to receive education.
- Star Public School in Toba Tek Singh, Pakistan aims to provide free education for the poorest of children and have properly paid and qualified teachers. There are currently 115 students in attendance. CRY supported the school financially and in 2021 sent £6,000.
- Corason in Peru has continued to be supported by CRY in 2021. It is a social centre for teenagers living in extreme poverty. The centre runs classes teaching life skills, kids clubs and parenting courses. Throughout the Covid-19 pandemic each local village was visited and given food and hygiene packs. In 2021 we supported them with £6,000.
- 'House of Grace Church' with previous CRY support, had built a livelihood training, medical and feeding centre for the children of 'Bamboo village', a desperately poor community in Taguig City, Manila, in the Philippines. CRY's grant to this project for the year was £6,000.
- The 'Badjao Sea Nomads' in Palawan, Philippines has been supported by CRY since January 2014 as a CRY 500 project. The project exists to provide livelihood training, education and activities at the centre, and a feeding programme for the children in the village who are malnourished. Currently 20 families are benefiting from weekly meetings. In 2021 CRY sent £7,000.
- CRY supports a Day Care Centre (known as Vietii Noi Day Care Centre) in Brasov, Romania. Providing a homework club, creche and hot food for those in desperate need. Without this facility many children would drop out of school as they would not receive the additional support they need to complete their school work and build confidence. This project supports 80 children as well as providing food for 20 families. CRY's grant to this project for the year was £6,000.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

- Destiny Grace Academy, Sierra Leone. Home Leone is building a village to move families from the local slums to better housing. We support a school in this new village which provides education from nursery to year 5. The children have relocated from the slums and have never had any education before. The plan is to move 750 children from the slums to this new village. The school started with 92 children and by the end of 2021 was at 213 children. This will develop over the next few years to reach around 400. CRY's grant for 2020 was £6,000.
- In 2015 CRY began supporting Kuleu Lights Primary School in South Sudan. After helping build the school CRY continues to support 20 pupils enabling them to have an education that they would not previously have been able to have. In 2021 CRY gave £6,000
- The Avenir Enfance Togo is a children's residential centre and school in Lomé. The residential centre cares for 16 children, all who have lost their parents, previously living a meagre existence through scavenging and begging. CRY's support enables these children to receive consistent care and education. The school provides education to over 1200 children. CRY's grant to this project for the year was £6,060. CRY also enabled many children in Togo to gain birth certificates that previously had not had them, this gives the children a chance of a much better future as they can then participate in school exams. £240 was given to this cause in 2021.
- In 2019 CRY began working with a partner in Istanbul, Turkey to care for refugees in dire need. The funding enables care packs to be given to 40 children and their families every month to ensure they have what they need. In 2021 CRY gave £6,000 to this work.
- Lighthouse Refugee Project in Yalova, Turkey provides nutrition to at least 50 refugee families, regular health checks for over 125 children and access to medical services. This project also supports refugee women to increase their skills, giving them self-respect and dignity. Over lockdown it became even more difficult for families to earn money so our support was essential. In 2021 CRY gave £6,000.
- In 2020 CRY started supporting the Lightschool in Ukraine which helps children with additional needs - many of whom have been displaced because of the conflict in Eastern Ukraine. Families in Kyiv who have children with additional needs are marginalised from society. Single parents struggle to stay afloat financially. Due to these circumstances, many children are not getting an education. CRY will be supporting 20 children who are in this situation to have access to schooling. We granted £6,000 to this cause in 2021.
- CRY raised £7,520 in 2021 to help build a special care baby unit in Kapiri, Zambia, a much needed resource that will provide excellent neonatal care to babies and their families.
- Cross Over project in Harare, Zimbabwe is an educational initiative working with vulnerable communities, helping 85 children from poor communities who are at risk because they are out of school, struggling in the school system, or from vulnerable home backgrounds. During the pandemic the team distributed learning packs and food for the most vulnerable children. CRY's grant to this project for the year was £6,500.
- The Michael Project, Zimbabwe. We have been supporting three pre-schools, a children's home for 30 children, as well as adoption and foster care programs and workshops. We have been equipping families who adopt or foster the children, and ensure healing connections are built for children who have experienced trauma and/or loss. CRY's grant to this project for the year was £6,000.

Each of the projects supported by CRY has been regularly monitored throughout the year. This process has confirmed their continuing adherence to the aims and objectives of CRY.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Fundraising activities

We were unable to have as many fundraising events in 2021 as we would have wished and we relied both on the generosity of our regular supporters and the work of the CRY trading team.

CRY Trading

In 2021 we continued to face the uncertainty of trading. In the early months of the year the lock down meant that the shops had to close yet again, and we were very grateful for the furlough payments along with rate relief to see us through this period. The shops re-opened successfully in the Spring of 2021

To realistically compare 2021 sales with 2020 is difficult, but the total sales for the year were within 1% above the previous year. However continuing management of efficiency meant that the contribution from the shops to the charity increased.

At the end of 2021 we opened a new shop. The retail space next to our shop in Eastleigh became available at advantageous terms and as an experiment we opened a new premises next to the current store selling complementary products and effectively increasing the size of the existing shop. Early signs are encouraging.

We now have an enthusiastic and competent team who are committed to see CRY's sales and profitability improve. In 2022 it is encouraging to see that early figures indicate that this is the case.

Financial review

The charity essentially supports projects based overseas and partnered by associates in those nations. Our support is dependent on our ability to service an agreement with these partners. Each project is reviewed annually and renewed in line with our budget for the future, up to 12 months.

Income is generated through a variety of channels and not dependant on one method or source only. The likelihood of all income channels failing at the same time is not anticipated, and our strategy for balancing these income routes is paramount to our fund-raising policy.

Fundraising resources have been strong during the year although due to the Covid-19 pandemic the trading has been affected by the shop closures during the lockdowns. The finance that we have received from the HMRC's Retail Grants has been crucial and has enabled CRY to continue its support to the projects.

CRY does not hold any assets that can be disposed of to raise new funds.

The Board of Trustees are very satisfied with the performance of the charity during the year and the position at 31 December 2021 and consider that the charity is well placed to continue its activities during the coming year, and that the assets are adequate to fulfil its obligations.

The Statement of Financial Activities show total incoming resources for the year of £1,074,973 (£1,175,481 in 2020) and total resources expended of £944,682 (£1,072,355 in 2020), making net incoming resources of £130,291 (£103,126 in 2020).

The total reserves at the Year End stand at £498,483 (£368,192 in 2020) of which £463,139 (£337,197 in 2020) are unrestricted and £35,344 (£30,995 in 2020) are restricted.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Reserves policy

The charity needs reserves so that it can continue its operations in the event of an unforeseen shortfall in income or increase in costs. This is important in order that we can continue to support our project partners, whilst also paying all our fixed costs. It is therefore the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between 3 and 6 month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities whilst consideration is given to ways in which additional funds may be raised. On 31st December 2021, the charity's unrestricted funds of £463,139 meets both the notional minimum of three months expenditure reserves figure of £236,171 as well as our own specifically calculated requirement of £182,000. The charity will endeavour to keep the reserves built up to this level over the coming year to meet the requirements of the reserves policy by strengthening and diversifying our donor base and focusing our efforts on the profitability of our retail base.

The principal funding sources in the year were:

- CRY Charity Shops – Most shops when they were able to open were performing at expected levels, but are under constant review.
- Project Sponsorship – Projects can be sponsored, allowing donors to target their giving
- Donations and legacies were received amounting to £311,713 (£361,890 in 2020)
- Applications to Grant-making Trusts

CRY supports both medium term and short discrete projects by way of one-off ad-hoc grants, one-off annual grants and on-going funding. To some extent the charity can vary its level of support depending on its level of income, although with the medium term projects, especially those involving the residential care of children, regular financial support can be quite critical to their continued operation. The charity's sponsorship programmes and income through shop trading help to provide this stability. Our expenditure in 2021 has met the objects of the charity as set out in the governing document.

The Trustees identify the major risks each financial year through the preparation and update of the strategic plan relating to the operations and resources of the charity, cash flow projections on income and expenditure and in year budgetary control mechanisms. Risks are identified, prioritised and managed in accordance with current policy, future plans and within available capability and resource constraints.

A principle risk is that trading in our shops suffers due to economic circumstances, although the nature of our business and pricing policy will greatly moderate for this eventuality. CRY has in place a regular news communication to our supporters and sponsors and values all who offer vital support.

Other factors that are currently having an effect on CRY's future financial circumstances, are the Coronavirus pandemic causing a lockdown situation on and off since March 2020.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Plans for the future

Looking at the year ahead, the ongoing impact of the pandemic in 2021 did effect our ability to fundraise and open our shops. However, the results of work that we carried out in 2020 to reduce costs enabled the profitability ratio to increase which facilitated ongoing support to our partners.

The primary target is to increase the number of funded projects. Many of these are linked strongly to local churches, and yield more efficient returns for the beneficiaries, because the project is essentially owned by the partner on the ground. CRY comes alongside to facilitate the work they do. These project types are also likely to be more sustainable for the longer term than projects that CRY may directly initiate, which is why this is not something that we now do

CRY's objectives have been to care for and protect children and young people in greatest need. Many of these have had the opportunity to experience love, affection and security for the first time in their lives and it is this outcome which CRY wishes to continue to provide. Our emphasis on serving the poorest of the poor will remain.

In 2022 we have already seen the war in Ukraine impact, not only our partners in Kiev, but also those in neighbouring counties (Romania and Poland for example). We have been able to respond very well to the changing needs in eastern Europe but at the time of writing we do not know how this will resolve.

In 2022 we will celebrate our 30th birthday and will be marking this event in numerous ways – both fundraising and celebratory.

The demand for our project support and expertise continues to grow, and the charity plans to increase support significantly in years to come and provide extra financial stability.

Alongside the direct care of children and their families, recent experience has shown the benefits of providing finance occasionally to enable projects to set up programmes which will provide employment, income and self-sufficiency. CRY's objective will always be that of discouraging dependency on "aid" and, in this context, development of seed funding/business loans will be considered as viable options.

The expansion of shops will be pursued when encouraging opportunities present themselves but is not a priority.

Structure, governance and management

The full name of the charity is Care and Relief for the Young. The charity is also known by the name CRY.

The charity is a company limited by guarantee (incorporated 29 April 1992) and is therefore governed by a Memorandum and Articles of Association.

There are restrictions in the charity's activities imposed by its Memorandum and Articles.

The Trustees, who are also the Directors for the purpose of company law, who served during the year were:

Ian Chiddle
Katrina Brown
Olanike Bamodu
Craig Bousfield
Mark Scott

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

At the Annual General Meeting one third of trustees retire, but are eligible for reappointment.

Prospective trustees are recommended and interviewed by the current Board to assess their particular interest, skills, experience, area of expertise and their potential contribution. Appointment is approved by the Board of Trustees.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity has a Board of Trustees and a Senior Management Team. The Senior Management Team is responsible for the day-to-day operation of the charity and making executive decisions within the policy and framework established by the Trustees. The Senior Management Team meets on a monthly basis. The Board of Trustees meets at least quarterly and a member of the Senior Management Team attends if required.

The Board of Trustees is comprised of five Trustees/Directors who at year end were Ian Chiddle (Chair and Secretary), Katrina Brown, Mark Scott, Craig Bousfield and Olanike Bamodu. The Trustee/Directors are responsible for establishing the policies, framework and guidelines for the operation and direction of the charity. They are stewards of the Charity and responsible for its governance.

The Senior Management Team comprised of Christopher Tait (Chief Executive Officer), Wendy Clark (Finance Manager), Keziah Brennan (Charity Operations Manager), Jeffrey Moss (Retail Operations Manager), Martyn Dunsford (Projects Development Officer) and towards the end of 2021 Aime Gotte (Project Development Manager). The Senior Management Team meet regularly to discuss and take executive decisions in accordance with the delegated authority given by the Board of Trustees.

New Trustees are encouraged to familiarise themselves with the Memorandum and Articles of Association, the policies, aims and objectives of the charity, the projects and to meet members of the Management Team and the staff of the shops, and to familiarise themselves with the "Hallmarks of an Effective Charity" (CC10 document produced by the Charities Commission), also the "Good Governance" document produced by the NCVO.

Remuneration criteria for key management includes the following –

Salary levels are in excess of the minimum living wage, which is the lowest level that any CRY employee will receive.

Importance is placed on the Chief Executive Officer and the teamwork of the key managers, recognising that each has an equally significant part in the success of CRY.

The Charity also receives funding from Care and Relief for the Young Jersey (CRY Jersey), a charity registered in Jersey. CRY Jersey has separate Trustees and was established to raise additional project and operational funds from the Channel Islands.

Kings Community Church (Southampton) Limited offers support through offices, facilities, some occasional funding and volunteers.

Most of the charity's project partners are registered non-profit organisations.

Asset cover for funds

The Board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Relationships

King's Community Church (Southampton) - International Outreach
Seedfund Ltd trading as SEED – Microbusiness Charity

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Relationships with other Agencies

CRY has always worked with like-minded partners in the various countries where a need has been identified. Most of these partners have been local churches that have or are building relationships with King's Community Church (Southampton). In a few countries, CRY currently works with other Christian foundations. This principle is paramount to CRY's work. It is therefore important to restate that CRY will only partner like-minded foundations that have the complete trust and confidence of the CRY Executive / Trustees.

Review of current projects

Current projects are regularly reviewed and as part of this process the principles relating to CRY's emphasis on self-sufficiency and targeting the poorest of the poor are applied. Each project is expected to confirm that it aims to support those in most need and is actively developing strategies for self-sufficiency. Three year rolling plans are produced for each project where there is on-going revenue support.

Auditor

The auditor, Jones Avens Limited, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

Disclosure of information to auditor

The trustee/directors have confirmed that there is no additional information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The Trustees' report was approved by the Board of Trustees.



Ian Chiddle

Trustee

Dated: 14/07/2022

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Trustees, who are also the directors of Care and Relief For the Young for the purpose of company law, are responsible for preparing the Trustees' Report 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 adequate 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.

CARE AND RELIEF FOR THE YOUNG (TRADING AS CRY) INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CARE AND RELIEF FOR THE YOUNG

Opinion

We have audited the financial statements of Care and Relief For the Young (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

CARE AND RELIEF FOR THE YOUNG (TRADING AS CRY) INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF CARE AND RELIEF FOR THE YOUNG

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Identification and assessment of irregularities including fraud

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

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the association, including The Companies Act 2006.
- we obtained an understanding of the legal and regulatory framework applicable to the entity and how the entity is complying with that framework by making appropriate enquiries of management as well as considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;
- we made enquiries of those charged with governance and management concerning:
 - the risks of fraud;
 - instances of non-compliance with laws and regulations or knowledge of actual, suspected, or alleged fraud is documented during the period;
- we allocated an engagement team that we considered collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF CARE AND RELIEF FOR THE YOUNG**

Audit response to the risk of irregularities including fraud

Based on the results of our risk assessment, our procedures included, but were not limited to:

- performing analytical procedures to identify any unusual or unexpected relationships.
- evaluating whether the selection and application of accounting policies by the entity that may be indicative of fraudulent financial reporting resulting from management's effort to manage earnings.
- assessing whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias.
- agreeing financial statement disclosures to underlying supporting documentation.
- reading the minutes of meetings of those charged with governance.
- reviewing the correspondence with relevant regulatory bodies.
- testing of journal entries to address the risk of fraud through management override.
- incorporating an element of unpredictability in the selection of the nature, timing, and extent of our audit procedures.
- corroborating the business rationale for transactions outside the normal course of business.

Conclusions regarding the risks of irregularities including fraud

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

We considered our audit was capable of detecting irregularities due to:

- the effectiveness of the entity's internal controls;
- the nature, timing and extent of audit procedures performed; and
- the absence of contradictory evidence.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF CARE AND RELIEF FOR THE YOUNG**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Claire Norwood BSc FCA ATII (Senior Statutory Auditor)
for and on behalf of Jones Avens Limited**

31/22

**Chartered Accountants
Statutory Auditor**

Piper House
4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Jones Avens Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021**

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Restricted funds 2020 £	Total 2020 £
Notes						
<u>Income and endowments from:</u>						
Donations and legacies	3	269,231	42,482	311,713	259,943	361,890
Charitable activities	4	-	-	-	12,000	12,000
Other trading activities	5	558,765	-	558,765	-	509,288
Investments	6	725	-	725	1,439	1,439
Other income	7	203,770	-	203,770	-	290,864
Total income		1,032,491	42,482	1,074,973	1,061,534	1,175,481
<u>Expenditure on:</u>						
Raising funds	8	656,693	-	656,693	-	747,044
Charitable activities	9	256,356	31,633	287,989	91,684	325,311
Total resources expended		913,049	31,633	944,682	91,684	1,072,355
Net incoming resources before transfers		119,442	10,849	130,291	80,863	103,126
Gross transfers between funds	15	6,500	(6,500)	-	-	-
Net income for the year/ Net movement in funds		125,942	4,349	130,291	80,863	103,126
Fund balances at 1 January 2021		337,197	30,995	368,192	8,732	265,066
Fund balances at 31 December 2021		463,139	35,344	498,483	30,995	368,192

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	16		19,553		12,684
Current assets					
Debtors	17	52,855		49,552	
Cash at bank and in hand		472,625		368,693	
		<u>525,480</u>		<u>418,245</u>	
Creditors: amounts falling due within one year	18	<u>(43,919)</u>		<u>(59,229)</u>	
Net current assets			481,561		359,016
Total assets less current liabilities			501,114		371,700
Provisions for liabilities			(2,631)		(3,508)
Net assets			<u>498,483</u>		<u>368,192</u>
Income funds					
Restricted funds	21		35,344		30,995
Unrestricted funds			463,139		337,197
			<u>498,483</u>		<u>368,192</u>

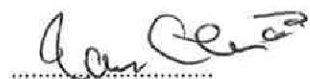
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 04/07/2022



Ian Chiddle
Trustee

Company Registration No. 02710775

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	26		117,390		137,812
Investing activities					
Purchase of tangible fixed assets		(14,183)		(794)	
Proceeds on disposal of tangible fixed assets		-		5,999	
Interest received		725		1,439	
Net cash (used in)/generated from investing activities			(13,458)		6,644
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			103,932		144,456
Cash and cash equivalents at beginning of year			368,693		224,237
Cash and cash equivalents at end of year			472,625		368,693
Relating to:					
Cash at bank and in hand			472,625		368,693

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1 Accounting policies

Charity information

Care and Relief For the Young is a private company limited by guarantee incorporated in England and Wales. The registered office is Kings Community Church, Upper Northam Road, Hedge End, Southampton, Hampshire, SO30 4BZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

It is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

1.4 Incoming resources

Income, including grants, is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

1 Accounting policies

(Continued)

The sale of new and donated goods is recognised as income when sold. The gift aid on the income from donated goods is recognised as income when the goods are sold.

1.5 Resources expended

Liabilities are recognised on an accruals basis.

The policy for including items within the relevant activity categories of resources expended is to apply costs to the appropriate category where identified and to apportion overheads on an appropriate basis.

The costs of raising and generating funds shall include the costs of fundraising events, appropriate proportion of administration salaries and the shop overheads and staffing.

Charitable expenditure shall include all expenditure directly related to the objects of the charity and includes grants. It also includes support costs and governance costs relating to the objects of the charity.

The Charity receives grant applications from a number of client organisations. The board may accept or reject the application or accept the application subject to conditions. Although there is no legal liability to pay any grant to any organisation, and after approval, it is open to the board to withdraw an approval already granted, either before or after payment of a grant the accounting treatment is to create a creditor for grants relating specifically to the clients activities in the current financial year of the trustees immediately upon approval, and to include grants relating to activities in subsequent financial years as financial commitments. At 31 December 2021 there were £nil of such grants approved and unpaid, and a creditor for this sum is reserved in the accounts. The comparative figure for 2020 was £nil.

Governance costs shall include all expenditure directly related to the compliance with charitable and statutory requirements.

There are a number of costs, including staffing costs, where it is impracticable to allocate these costs precisely between raising funds, charitable expenditure and support and the trustees have allocated such costs on the basis of reasonable estimates as follows:-

Staffing costs and related expenses

On the basis of salary costs, and hours spent on different activities.

Premises costs and related expenses

On the trustees estimate of space allocated to different activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Items of less than £100 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	25% reducing balance
--------------------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

1 Accounting policies

(Continued)

1.10 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.14 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations and gifts	264,231	42,482	306,713	225,477	101,947	327,424
Legacies receivable	5,000	-	5,000	29,466	-	29,466
Grants receivable for core activities	-	-	-	5,000	-	5,000
	<u>269,231</u>	<u>42,482</u>	<u>311,713</u>	<u>259,943</u>	<u>101,947</u>	<u>361,890</u>
Donations and gifts						
Gift aid tax recovery	59,862	-	59,862	56,650	-	56,650
Jersey shop	90,000	-	90,000	59,000	-	59,000
CRY Jersey	3,500	2,130	5,630	-	1,100	1,100
Tikvah Trust	-	-	-	-	26,000	26,000
Other	110,869	40,352	151,221	109,827	74,847	184,674
	<u>264,231</u>	<u>42,482</u>	<u>306,713</u>	<u>225,477</u>	<u>101,947</u>	<u>327,424</u>
Grants receivable for core activities						
Stuart Hine Trust	-	-	-	5,000	-	5,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

4 Charitable activities

	Relief of children and young people 2021 £	Relief of children and young people 2020 £
Performance related grants	-	12,000
Analysis by fund		
Restricted funds	-	12,000
Performance related grants		
Childs Charitable Trust	-	10,000
Beatrice Laing Trust	-	2,000
	-	12,000

5 Other trading activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Fundraising activities	13,203	26,619
Shop income from sale of new and donated goods	545,562	482,669
Other trading activities	558,765	509,288

6 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	725	1,439

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

7 Other income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Coronavirus Job Retention Scheme grants	68,552	94,862
Other Coronavirus grants	135,218	196,002
	<u>203,770</u>	<u>290,864</u>

8 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Cost of fundraising activities	7,169	10,658
Website development and running costs	-	515
Staff costs	62,901	73,721
	<u>70,070</u>	<u>84,894</u>
Fundraising and publicity		
<u>Trading costs</u>		
Operating charity shops	258,997	256,067
Staff costs	327,626	406,083
	<u>586,623</u>	<u>662,150</u>
Trading costs	<u>656,693</u>	<u>747,044</u>

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

9 Charitable activities

	Relief of children and young people 2021 £	Relief of children and young people 2020 £
Grant funding of activities (see note 10)	233,427	274,673
Share of support costs (see note 11)	49,427	45,533
Share of governance costs (see note 11)	5,135	5,105
	<u>287,989</u>	<u>325,311</u>
Analysis by fund		
Unrestricted funds	256,356	233,627
Restricted funds	31,633	91,684
	<u>287,989</u>	<u>325,311</u>

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

10 Grants payable

	Relief of children and young people £	Total £	2020 £
Grants to institutions (42 grants):			
Albania	13,015	13,015	10,060
Bulgaria	6,000	6,000	5,000
Cambodia	9,000	9,000	9,975
Guinea	8,492	8,492	10,047
Armenia	12,763	12,763	16,908
Iraq	23,000	23,000	18,125
Laos	10,600	10,600	6,000
Myanmar	14,235	14,235	9,591
Philippines	13,000	13,000	11,000
Romania	6,000	6,000	7,213
Russia	-	-	10,846
Serbia	-	-	2,000
South Sudan	6,000	6,000	6,000
Togo	6,300	6,300	7,776
Ukraine	6,000	6,000	2,000
Zimbabwe	12,500	12,500	10,500
Refugees	29,050	29,050	69,957
Miscellaneous projects	137	137	-
Ethiopia	625	625	-
South Africa	-	-	2,000
Pakistan	6,000	6,000	6,000
Peru	6,000	6,000	4,700
Lebanon	-	-	12,475
Mozambique	-	-	3,000
Uganda	-	-	2,000
Haiti	7,190	7,190	6,000
Kenya	6,000	6,000	5,500
Sierra Leone	6,000	6,000	4,500
Nepal	5,000	5,000	6,000
Nigeria	6,000	6,000	5,000
Somalia	-	-	3,000
Israel	3,000	3,000	1,500
Afghanistan	4,000	4,000	-
Zambia	7,520	7,520	-
	<u>233,427</u>	<u>233,427</u>	<u>274,673</u>
	<u>233,427</u>	<u>233,427</u>	<u>274,673</u>

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

10 Grants payable

(Continued)

Relief of children and young people

The charity achieves its objectives by reviewing grant applications from local charities and non governmental organisations in the relevant country. The local recipients are selected with great care and the application of the funds is monitored closely by the charity to ensure the optimum achievement of the objectives. The Trustees' Report has more detail on the projects being supported.

11 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	37,178	-	37,178	34,966	-	34,966
Depreciation	7,314	-	7,314	5,407	-	5,407
Travel and subsistence	50	-	50	203	-	203
Telephone and fax	-	-	-	29	-	29
Postage	1,032	-	1,032	1,614	-	1,614
Stationery and printing	2,789	-	2,789	2,614	-	2,614
Bank charges	185	-	185	114	-	114
Sundry expenses	879	-	879	586	-	586
Audit fees	-	5,135	5,135	-	5,105	5,105
	<u>49,427</u>	<u>5,135</u>	<u>54,562</u>	<u>45,533</u>	<u>5,105</u>	<u>50,638</u>
Analysed between						
Charitable activities	<u>49,427</u>	<u>5,135</u>	<u>54,562</u>	<u>45,533</u>	<u>5,105</u>	<u>50,638</u>

12 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or reimbursement of expenses during the year.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

13 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Engaged on charitable activities	4	4
Engaged on fundraising activities	24	26
Engaged on management and administration	4	5
Total	<u>32</u>	<u>35</u>

Employment costs	2021 £	2020 £
Wages and salaries	398,289	482,981
Social security costs	18,893	20,374
Other pension costs	10,523	11,415
	<u>427,705</u>	<u>514,770</u>

There were redundancy payments of £2,000 (2020 - £6,669) during the year.

The full time equivalent number of employees is 19 (2020 - 22).

There were no employees whose annual remuneration was more than £60,000.

14 Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is recoverable by the company.

15 Transfers

The transfer from restricted to unrestricted funds of £6,500 is made up of the following:-

- £5,000 due to a misallocation of funds received last year. They were allocated to restricted when they should have been unrestricted.
- £1,500 due to a misallocation of funds paid last year. They were allocated to unrestricted when they should have been restricted.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

16 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 January 2021	52,777
Additions	14,183
Disposals	(3,397)
At 31 December 2021	<u>63,563</u>
Depreciation and impairment	
At 1 January 2021	40,093
Depreciation charged in the year	6,517
Eliminated in respect of disposals	(2,600)
At 31 December 2021	<u>44,010</u>
Carrying amount	
At 31 December 2021	<u><u>19,553</u></u>
At 31 December 2020	<u><u>12,684</u></u>

17 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	-	100
Other debtors	28,573	28,079
Prepayments and accrued income	24,282	21,373
	<u>52,855</u>	<u>49,552</u>

18 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	3,216	4,539
Trade creditors	31,804	24,941
Other creditors	-	2,068
Accruals and deferred income	8,899	27,681
	<u>43,919</u>	<u>59,229</u>

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

19 Provisions for liabilities	2021 £	2020 £
Eastleigh shop dilapidations provision	<u>2,631</u>	<u>3,508</u>
Movements on provisions:		
		Eastleigh shop dilapidations provision £
At 1 January 2021		3,508
Utilisation of provision		(877)
At 31 December 2021		<u>2,631</u>

The provision for liabilities and charges is a dilapidations provision for the Eastleigh shop. The work will be done over the new lease term of 10 years and so this provision is being written off over this 10 year period starting in 2015. The original figure of £8,770 is an estimate and some of the dilapidations may be the responsibility of the leaseholder who Care and Relief for the Young sub lease from.

20 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to expenditure in respect of defined contribution schemes was £10,523 (2020 - £11,415). Included in creditors is £0 (2020 - £2,068) relating to pension scheme liabilities.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

21 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2020	Movement in funds			Balance at 1 January 2021	Movement in funds			Balance at 31 December 2021
	£	Incoming resources	Resources expended ¹	£	£	Incoming resources	Resources expended	Transfers	£
Cambodia - School	6,418	-	-	6,418	-	-	-	-	6,418
Cambodia - Child Development Centre	762	1,248	(2,010)	-	-	-	-	-	-
Refugees	-	48,096	(48,096)	-	18,518	(14,400)	400	-	4,518
Iraq - Bomb blast victims	-	-	-	-	2,500	(2,500)	-	-	-
Israel - Ashdod	-	-	-	-	4,900	(3,000)	(1,100)	-	800
Guinea - Jubilee International School	1,552	3,391	(4,047)	896	3,172	(2,492)	-	-	1,576
Middle East Projects	-	-	-	-	4,898	-	-	-	4,898
Somalia - Warsan School Education and Feeding	-	1,000	(1,000)	-	-	-	-	-	-
Cambodia - Appeal for Village Land	-	17,621	(756)	16,865	6,000	(5,800)	-	-	17,065
Togo - Children's Centre	-	2,000	(2,000)	-	-	-	-	-	-
Armenia - Young Lives	-	2,000	(2,000)	-	-	-	-	-	-
Armenia - Nagorno-Karabakh evacuees	-	11,966	(11,966)	-	-	-	-	-	-
Iraq - Orphan Ministry	-	667	(667)	-	-	-	-	-	-
Iraq - Care packages	-	667	(667)	-	-	-	-	-	-
Lebanon - Beirut Appeal	-	12,544	(12,475)	69	-	-	-	-	69
Myanmar - Hosanna Children's Home	-	5,700	(2,000)	3,700	-	(3,700)	-	-	-
Pakistan - Star Public School	-	2,000	(2,000)	-	-	-	-	-	-
Philippines - Father's Refuge (Badjho) Appeal	-	3,047	-	3,047	2,494	(5,541)	-	-	-
Uganda - Kairos School	-	2,000	(2,000)	-	-	-	-	-	-
	8,732	113,947	(91,684)	30,995	42,482	(31,633)	(6,500)	-	35,344

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

21 Restricted funds

(Continued)

The restricted funds represent grants and donations received for specific charitable projects and the related expenditure. No grants or donations are received which are conditional on being applied within a specific time period. Many of the projects are long term over a number of years. The closing balance on each fund represents the funds received for each project in excess of the project expenditure incurred prior to the end of the year. All the restricted fund balances are represented by cash at bank.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

22 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Tangible assets	19,553	-	19,553	12,684	-	12,684
Current assets/ (liabilities)	446,217	35,344	481,561	328,021	30,995	359,016
Provisions	(2,631)	-	(2,631)	(3,508)	-	(3,508)
	<u>463,139</u>	<u>35,344</u>	<u>498,483</u>	<u>337,197</u>	<u>30,995</u>	<u>368,192</u>

23 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

24 Operating lease commitments

Operating lease payments represent rentals payable by the company for its charity shops and also for a van on lease rental.

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases of £906,711 (2020 - £623,042) for the shop rents and £5,694 (2020 - £9,110) for the van.

The operating lease payments recognised as an expense in the year are £171,126 (2020 - £159,202) for the shop rents and £3,416 (2020 - £2,562) for the van.

25 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Aggregate compensation	<u>67,346</u>	<u>76,650</u>

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

(Continued)

25 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Ian Chiddle is also a trustee of King's Community Church (Southampton). During the year there were donations received from King's Community Church (Southampton) of £450 (2020 - £20,135) and there were postage and shredding recharges to King's Community Church (Southampton) of £821 (2020 - £1,118). There were also expenses recharged from King's Community Church (Southampton) of £2,926 (2020 - £1,485). This consists of £1,400 (2020 - £0) for stationery and £1,526 (2020 - £1,485) for other expenses. Included in Trade creditors is £1,314 (2020 - £237) due to King's Community Church (Southampton).

26 Cash generated from operations	2021 £	2020 £
Surplus for the year	130,291	103,126
Adjustments for:		
Investment income recognised in statement of financial activities	(725)	(1,439)
Loss on disposal of tangible fixed assets	797	1,180
Depreciation and impairment of tangible fixed assets	6,517	4,227
Movements in working capital:		
(Increase)/decrease in debtors	(3,303)	23,295
(Decrease)/increase in creditors	(15,310)	8,300
(Decrease) in provisions	(877)	(877)
Cash generated from operations	117,390	137,812
27 Analysis of changes in net funds		
The charity had no debt during the year.		

Accounts

Charity Registration No. 1011513

Company Registration No. 02710775 (England and Wales)

CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Ian Chiddle Katrina Brown Olanike Bamodu Craig Bousfield Mark Scott	(Appointed 26 October 2020)
Secretary	Ian Chiddle	
Charity number	1011513	
Company number	02710775	
Principal address	Kings Community Church Upper Northam Road Hedge End Southampton Hampshire SO30 4BZ	
Registered office	Kings Community Church Upper Northam Road Hedge End Southampton Hampshire SO30 4BZ	
Auditor	Jones Avens Limited Piper House 4 Dukes Court Bognor Road Chichester West Sussex PO19 8FX	
Bankers	Barclays Business Banking Solent and Dorset Team PO Box 739 Portsmouth PO1 9AZ	
Solicitors	Andrew Polson Knight Polson Winchester House 7 Winchester Street Botley Southampton SO30 2EB	

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
CONTENTS**

	Page
Trustees' report	1 - 14
Statement of Trustees' responsibilities	15
Independent auditor's report	16 - 19
Statement of financial activities	20
Balance sheet	21 - 22
Statement of cash flows	23
Notes to the financial statements	24 - 40

CARE AND RELIEF FOR THE YOUNG (TRADING AS CRY) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report and financial statements for the year ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "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)".

Chairman's Review

The year of 2020 has been very different from the normal expectations as the report overall will show, and this needs little explanation considering the global impact of Covid-19. However, we as a Christian charity are very thankful for the interventions of the UK Government and local authorities in giving essential support during this difficult time. We are also truly grateful to our support base, sponsors, staff, and above all the faithfulness of a great God, in allowing us the ability to continue serving the projects as fully as possible in their hours of need to survive this debilitating pandemic.

Understandably, this review does not underline the usual aspects of work Care and Relief for the Young has achieved through the year. It is right to emphasis and give special appreciation to our management team, who have worked tirelessly to deal with the complications of uncertainty, rapid changes and keeping positive communications between all those involved in and with CRY.

Out there in the big wide world where our involvement in 30 nations continues, we salute the resilience of the local project workers on the ground doing all and more to stand alongside the poor, needy and disadvantaged that our mission aims to reach.

Regrettably during 2020 we could not, receive any visits from the projects, or encourage new project start-ups, or host new fund-raising activities, or allow a full year of trading from our shops. We did however have an appeal for the Beirut explosion to help families with their rebuild efforts and also for funding a need in Armenia following the conflict in Nagorno-Karabakh in Azerbaijan.

We thanked Chris Parish who resigned from the board in the summer. He had given CRY many years, first as CRY's Project Manager and then as a trustee. We wish Chris many happy years of retirement. Jeff Moss also had to step down due to his employment as the new Retail Operations Manager and has subsequently put masses of effort into restructuring the shops to meet the challenges we face today.

We have welcomed Mark Scott on to the board. Mark is a longstanding supporter of CRY, and he with his wife Pat have visited projects in the past. We are anticipating a great contribution from Mark.

With the advance of video conferencing during these restrictive times, which enable people to connect in a way other than email or telephone, we were able to have what we hope will be the first of many 'Zoom' calls with a project. Such a video conference with the Philippines took place early in 2021 and allowed many supporters and interested parties to see what is happening on location without the expense of travel to the project. It does not replace actual visits but does create a little more impact for those eager to understand and be informed about the value of all they and we do as a charity.

We believe that God's Word has much to encourage us when life gets difficult, and the following verses provide such encouragement: *Who shall separate us from the love of Christ? Shall tribulation, or distress, or persecution, or famine, or nakedness, or danger, or sword? (Romans 8:35) Rejoice in hope, be patient in tribulation, be constant in prayer. (Romans 12:12)*

Ian H. Chiddle
Chairman
May 2021

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Objectives and activities

CRY believes in a world where all children and young people are able to fulfil their God-given potential.

The main activities of the charity in relation to its objects currently include:

- Education
- Healthcare and Nutrition
- Homes and Support
- Community Building
- Emotional Support
- Emergency Response

Public benefit:-

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The trustees of CRY are very aware of the aims of the charity and the mechanisms by which the activities employed to achieve those aims are operated. This report highlights the aims, the mechanisms, and the activities.

Apart from the necessary costs of charity staff, the sole beneficiaries of the work of CRY are children, young people, and their immediate families, who do not have the capability or the resources available to them in the normal course of their daily living or situation. They benefit through the sacrificial giving of others who do not need the same level of assistance to resolve what might be a desperate existence, were it not for the support of CRY and trusted partners in these relief and development activities.

The benefits are totally free to those who receive them. The trustees strongly support the notion that any individual or organisation should not profit from CRY activities or projects, if they have adequate resources of their own. Equally, the trustees are not aware of any detriment occurring as a consequence of the activities performed, and in all situations where CRY has involvement, the beneficiaries benefit within their social and cultural context.

CRY actively works with children, young people and their families and especially through local churches, encouraging them to take responsibility for the care programmes in their own community. CRY encourages liaison with local government and other NGOs; involves and seeks to enhance local communities; and plans appropriate funding strategies for each programme which will generally encourage self-sufficiency and discourage long term dependency. Special attention is being given to those groups of people within the wider community which are marginalised or discriminated against.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

CRY is currently (2020) working in:

Albania

Armenia

Armenia (Azerbaijan)

Bulgaria

Cambodia

Greece

Guinea

Haiti

Iraq

Israel

Kenya

Laos

Lebanon

Mozambique

Myanmar

Nepal

Nigeria

Pakistan

Peru

Philippines

Romania

Russia

Serbia

Sierra Leone

Somalia

South Africa

South Sudan

Togo

Turkey

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Uganda

Ukraine

Zimbabwe

The charity's objectives and principal activities are the rescue and relief of children and young people throughout the world who are seen to be the poorest of the poor.

The particular way in which these objectives and activities are achieved are detailed below:-

- To provide clothing, food, accommodation, education, medical care and any other needs.
- To provide a safe secure environment where young people can find assistance and develop maturity, social skills and education with particular care for the growth in the love of God.
- The relief of children and young people suffering from poverty. The charity strives to empower and the future focus will continue to be on assisting in the creation of financially self-supporting communities by advice, resource and vocational training.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Significant activities in 2020 included:

- Providing practical solutions for children in need (prevention, intervention and reintegration).
- Expanding and influencing the provision of childcare.
- Encouraging and supporting families to care for their own children.
- Supporting residential childcare programmes where appropriate.
- Resourcing and supporting schools, preschools, homework clubs etc. which provide education for deprived children and young people.
- Providing life skills and sexual health education, particularly with respect to HIV/AIDS.
- Providing and encouraging access to vocational training.
- Providing appropriate medical assistance to deprived children and young people.
- Resourcing and supporting rehabilitation programmes for children and young people with addictions.
- Supporting children, young people and their families who have disabilities and special needs.
- Providing 'Day Centre' type activities for children and young people including those with disabilities and special needs.
- Supporting refugees across Europe and the Middle East with shelter, food and medical care.
- Supporting the development of small business ventures with, for example, 'seed funding', specialist skills etc. which provided employment for young people and generated income (income generation will help achieve self-sufficiency of the various care programmes).
- Helping each of our project partners to navigate the various lockdowns caused by the Covid-19 pandemic.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

The charity achieves its objectives by reviewing grant applications from charities and non-governmental organisations (NGOs) in the relevant country. The Board may accept or reject the application subject to conditions. The recipients are selected with great care and the application of the funds is monitored closely by the charity to ensure the optimum achievement of the objectives. An analysis of grants by area is included in the notes to the Statement of Financial Activities.

Approximately 100 volunteers work part time for the charity, the majority of these working in CRY's charity shops. Jersey. These volunteers carry out various roles for differing periods of time. Typical job functions include working on the tills, customer services and presentation of the shops retail area and sorting and pricing in the back offices. In addition the Charity provides work experience for the long term unemployed and young people from schools on work experience programmes. They are truly a valuable and essential asset to CRY.

Achievements and performance

During 2020 CRY has continued to support children and their families through the projects it is involved with. Funds to this are raised by its retail arm, project sponsorship programmes, specific appeals and general fundraising. Due to the Covid-19 pandemic, many of the people who are supported in these projects were unable to work and many of the centres and schools had to close. Much of the funding changed to target support for families in the form of food and hygiene products.

- The 'Living Water Project' in Korce, Albania, during January, February and the first week of March they ran a Saturday children's programme with up to 70 attendees. Due to Covid 19 this program was stopped, but the project continued by meeting food and hygiene needs to 30 families. They began opening again in June, reopening the children's club and also continuing to give out food packages to the most in need families. CRY's grant to this project for the year was £5,030.

- Mission Joshua Centre in Elbasan, Albania supports around 35 children between the ages of 8 – 15. They meet twice a week at the centre for education and a nutritious meal. They are also given basic health care. With the Covid-19 pandemic, the meetings had to stop and instead the project provided food packs to the families. CRY's grant to this project for the year was £5,030.

- Young Lives in Armenia, was a new project for 2020. Young Lives works with children with additional needs. They work to provide support for the children and parents by providing physiotherapy and health care along with taking the children out on day trips, visiting them at home and helping parents find jobs. Throughout the pandemic 65 families were provided with food packs. CRY's grant to this project for the year was £4,000.

- Nagorno-Karabakh in Azerbaijan. Due to civil unrest in this region many families fled to neighbouring Armenia. Our support purchased clothes food and medical items for these families as well as helping them find somewhere to stay. CRY put out an appeal to our supporters and were able to send £12,907.50.

- The 'Sliven Life Centre' in Sliven, Bulgaria that has given skills training and education to around 100 children and teenagers weekly had to stop due to Covid-19, but continued to provide a hot meal in the centre three times a week. They offered lunch, usually soup and bread, in front of the building to the families of our students and other families in need. We cared for about 140 children and their relatives. CRY's grant to this project for the year was £5,000.

- Stung Treng in Cambodia. CRY is supporting 17 children at the centre with education, food and a safe place to live. The grant this year was £9,218.48

- Appeal for village land in Cambodia. In the hopes of expanding the work and creating a 'halfway house' for the children who come of age and can no longer live in the centre, we are applying for land to create a home for older children. In 2020 legal fees of £756.14 were paid out.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

- We have continued our work to support a project in Athens, Greece working with refugees in Athens and now also in Samos. CRY has continued to partner with Athens Christian Centre to distribute food and clothes to refugees. Throughout 2020 their usual work stopped as they were not allowed to go into the camps due to Covid-19, but they were still able to provide food to refugee camps with the camp staff coming to collect the food. On the island of Samos they also purchased tents for some of the refugees after a fire tore through the camp. CRY's grant to these projects for the year was £6,500 to Athens refugees and £2,000 to Samos refugees.

- Jubilee International School in Conakry, Guinea provides education for 400 children. The school had to move to a new building during the year and it has taken a while for them to settle in. The rent is higher so CRY's money is going towards that. The school was shut for a few months due to Covid-19 and political tensions were high in 2020. Our support is ensuring children get an education. CRY's grant to this project for the year was £10,047.

- In 2018 CRY began supporting Hope House Breakfast Club at a school in Haiti to provide substantial, nutritious meals 5 days a week to the children who were identified as being the most malnourished. 90 children have breakfast every day. Throughout the year as well as having the pandemic to deal with there was civil unrest and gangs roaming the streets. Our funds fed families and children in the local orphanage who had no access to food. In 2020 we were able to send £6,000.

- In 2014 CRY began supporting a project in Baghdad, Iraq which is caring for 200 orphans each week. They spend time together every Friday learning, enjoying recreational activities and being cared for. Due to Covid-19 the children's activities stopped, but food packs, hygiene packs and information to protect them from the virus were provided. CRY's grant to this project for the year was £6,000.

- Towards the end of 2015 CRY began supporting a project working with refugees in Baghdad, Iraq providing much needed food and medical care. 50 families were supported. CRY's grant to this project for the year was £6,000.

- In 2020 CRY's work in Baghdad, Iraq expanded further to provide vital care packages for 40 displaced families. This was an increase from 25 families the previous year. CRY's grant to this project for the year was £12,125.

- In 2020 CRY continued working in Kurdistan, Iraq. The work there provides education for 160 refugee and displaced children who would otherwise not have access to any education. The centre shut due to Covid-19 but food packs were distributed to the poorest families. Feedback received was that this food was the only food some of these families and children had for days. CRY's grant to this project for the year was £6,000.

- Ashdod, Israel. Supporting families and children in poor communities in Ashdod. CRY's grant to this project for the year was £1,500.

- In 2018 CRY began supporting The Fountains of Hope School in Kibera, Kenya. The project provides free quality education to vulnerable children living in the Kibera slum. The children in this school would be on the street or stuck at home without Fountains of Hope School. Due to Covid-19 the school was shut and food packs were provided to each student and their family. CRY's grant to this project was £5,500.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

- The project in Laos offers training in Fish Farming and Rural Skills. Malnutrition is prominent in Laos and so the team that CRY supports are working to combat the problem by teaching families to farm fish. This gives them protein as well as an income selling the surplus. CRY also supported some new projects including sewing, beauty, mechanics and mushroom and chicken farming, which enable families to make a living and provide food for their families. The goal is that they become self-sufficient and can pass on their skills to others. Due to Covid-19, food prices increased and children needed urgent help, so packs were distributed including food, hand soap, reading books etc. CRY's grant to this project for the year was £6,000.

- Lebanon Bekaa Valley Refugee support. This project provides food, clothing and medical care to refugees, as well as teaching the children in child-friendly spaces and running activities. Our support was vital during a time when many funds were directed to help victims of the explosion in Beirut and away from the refugees who were still in need of support. CRY's grant for 2020 to this work was £38,857.83.

- Beirut Appeal, Lebanon. After the explosion in August 2020, many families' homes were destroyed. Our support enabled the purchase of emergency food and medical care, and then supported the start-up of a workshop, which makes furniture and is helping refurbish families' homes. We sent £12,475.

- In Mozambique we support the Iris Zimpeto Children's home specifically helping to fund a food programme for the under-fives. This provides a balanced nutrition programme to encourage quick recovery from malnutrition and childhood ailments. CRY's grant for 2020 to this work was £3,000

- CRY continued supporting Hosanna Children's Home in Yangon, Myanmar. The children's home currently supports 40 children with 5 helpers. Many of these are parentless children, orphaned as a result of illness including Cholera and Malaria. CRY's grant to this project for the year was £9,590.85.

- In 2018 CRY began supporting an education centre in a rural and extremely poor district of Nepal. The families living in these villages do not have enough income to cover their daily family needs such as education and nutritious food. The centre provides many of the necessities the children are missing. Children receive nutritious food, free health care, encouragement for their education, tuition classes and clothes. Child health awareness training is also provided for the parents. Throughout covid we helped with hygiene training to keep children safe from contracting the virus. In 2020 CRY gave a grant of £6,000.

- In 2019 CRY began partnering with Sure Foundations School in Lagos, Nigeria. Many children are unable to attend school due to having to work in the daytime. CRY has enabled this school to open from 4pm - 7pm every day for 35 children to receive education. Throughout the Covid-19 pandemic, many families were literally starving. Our support provided essential food packs to our students and their families. CRY's grant to this project for the year was £5,000.

- Star Public School in Toba Tek Singh, Pakistan. The aim is to develop this to become a sustainable school with 120 students. There are currently 94 students in attendance. CRY's support enables the school to provide free education for the poorest of children and for the school to have properly paid teachers. Throughout the Covid-19 pandemic the school shut and food packs were provided to students and their families. CRY's grant in 2020 for this school was £6,000.

- Corason, Peru has continued to be supported by CRY. It is a social centre for teenagers living in extreme poverty. The centre runs classes teaching life skills, kids clubs and parenting courses. Throughout the Covid-19 pandemic each village was visited and given food and hygiene packs. In 2020 we supported them with £4,700.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

- 'House of Grace Church' with previous CRY support, had built a livelihood training, medical and feeding centre for the children of 'Bamboo village', a desperately poor community in Taguig City, Manila, in the Philippines. Every Monday throughout the Covid-19 pandemic our team distributed food packs to families. Children were still able to develop health-wise even though the centre was closed. CRY's grant to this project for the year was £5,000.

- The 'Badjao Sea Nomads' in Palawan, Philippines has been supported by CRY since January 2014 as a CRY 500 project. The project exists to provide livelihood training, education and activities at the centre, and a feeding programme for the children in the village who are malnourished. Currently 20 families are benefiting from weekly meetings. In 2020 CRY sent £6,000.

- CRY supports a Day Care Centre (known as Vietii Noi Day Care Centre) in Brasov, Romania. Providing a homework club, creche and hot food for those in desperate need. Without this facility many children would drop out of school as they would not receive the additional support they need to complete their school work and build confidence. This project supports 80 children as well as providing food for 20 families (which was important during lockdown). CRY's grant to this project for the year was £7,213.10.

- The 'New Way School' in Armavir, Russia has continued to provide disadvantaged children with a good education and given hope and assurance for the future. In 2020 CRY gave £6,010.48 to the school and £3,000.69 for the growing work done with Downs Syndrome children.

- In 2020 CRY gave a one-off amount to Face to Face Ministries in St Petersburg, Russia to set up a centre for children to get additional education and in particular help with homework. CRY's grant to this project for the year was £1,834.90.

- The 'Bridge Day Centre' in Nis, Serbia is aimed at supporting children, teenagers and families who have been disadvantaged through abuse and addictions. The Centre is having a significant impact on the local community and impacting on attitudes in the wider communities. Throughout lockdown, on a weekly basis, they organised shopping of basic food and hygiene items for families in need, many who lost their jobs. They also helped with shopping to people and families who were not able to do it for themselves for different reasons (health, age etc.). CRY's grant to this project for the year was £2,000.

- Destiny Grace Academy, Sierra Leone. Home Leone is building a village to move families from the local slums to better housing. We support a school in this new village which provides education from nursery to year 5. The children have relocated from the slums and have never had any education before. The plan is to move 750 children from the slums to this new village that is being built. The school started with 92 children and by 2020 was at 180 children. This will develop over the next few years to reach around 400 children in primary. CRY's grant for 2020 was £4,500.

- In 2019 CRY began support of Warsan School and Nutrition Programme in Somalia. This work enables 103 children access to education and one nutritious meal everyday. Education is hugely lacking in this nation and when children are able to access it, it gives a chance to escape this cycle of poverty. CRY's grant for 2020 was £3,000.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

- Sozo Educentre in Cape Town, South Africa provides a safe space for high school learners to be equipped and empowered through education. Being the only programme of its kind in the Vrygrond community, the Educentre aims to close the gaps through tutoring, mentoring, computer and mathematics development, career inspiring initiatives, psycho-social support, and nutrition. CRY's grant for the year was £2,000.

- In 2015 CRY began supporting Kuleu Lights Primary School in South Sudan. After helping build the school CRY continues to support 20 pupils enabling them to have an education that they would not previously have been able to have. Through lockdown, learning continued and food was distributed, In 2020 CRY gave £6,000

- The Avenir Enfance Togo is a children's residential centre and school in Lomé. The residential centre cares for 16 children, all who have lost their parents, previously living a meagre existence through scavenging and begging. CRY's support enables these children to receive consistent care and education. The school provides education to over 1200 children. Throughout lockdown many families were helped with food packs and hygiene and protective equipment was distributed in the local poor villages. CRY's grant to this project for the year was £7,526.45. In 2019 CRY also enabled many children in Togo to gain birth certificates that previously had not had them, this gives the children a chance of a much better future as they can then participate in school exams. £250 was given to this cause in 2020.

- In 2019 CRY began working with a partner in Istanbul, Turkey to care for refugees in dire need. The funding enables care packs to be given to 40 children and their families every month to ensure they have what they need. In 2020 CRY gave £4,600 to this work

- Lighthouse Refugee Project in Yalova, Turkey provides nutrition to at least 50 refugee families, regular health checks for over 130 children and access to medical services. This project also supports refugee women to increase their skills, giving them self-respect and dignity. Over lockdown it became even more difficult for families to earn money so our support was essential. In 2020 CRY gave £6,000.

- Kairos School, Uganda. We sent a grant of £2,000 to complete another classroom in a school we have supported before and was really in need of extra facilities. The school is in a poor community in Uganda.

- Lightschool, Ukraine. In 2020 CRY started supporting this school which helps children with additional needs. Families in Kyiv who have children with additional needs are marginalised from society. Single parents struggle to stay afloat financially. Due to these circumstances, many children are not getting an education. CRY will be supporting 20 children who are in this situation to have access to schooling. We granted £2,000.

- Cross Over project in Harare, Zimbabwe is an educational initiative working with vulnerable communities, helping 150 children from poor communities who are at risk because they are out of school, struggling in the school system, or from vulnerable home backgrounds. Throughout lockdown the project was shut which meant many children had no access to education. We distributed learning packs and food for the most vulnerable children. CRY's grant to this project for the year was £6,500.

- The Michael Project, Zimbabwe. We have been supporting three pre-schools, a children's home for 30 children, as well as adoption and foster care programs and workshops. We have been equipping families who adopt or foster the children, and ensure healing connections are built for children who have experienced trauma and/or loss. CRY's grant to this project for the year was £4,000.

Each of the projects supported by CRY has been regularly monitored throughout the year. This process has confirmed their continuing adherence to the aims and objectives of CRY.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Fundraising activities:

CRY Trading

To say 2020 was an unprecedented year for trading is an understatement. The CRY shops were re-opened successfully following the first lockdown and then closed again by the end of the year.

Trading was difficult to evaluate as so many of our customers are of an older age group and being most vulnerable to the effects of Covid they stayed away from shopping in person.

To compare 2020 sales to 2019 is difficult, but our best estimate is that whilst open in 2020 sales were approximately 20% below 2019 sales for similar months, although obviously under very different conditions.

To use the time well, we took the opportunity to re-vamp our shops in Cosham, Southsea and Woolston that were looking tired. We also created a more retail focussed ethos amongst the shops by relaxing unnecessary procedures and looking at our sales return by shelf not just by shop so we can maximise all opportunities.

We had to vacate the Warehouse premises we were using. The team did an amazing job to dispose of or re-distribute approx. 1000 bags/boxes. Much of the stock had been un-touched for years and was unfit to re-sell.

We have changed our distribution van to a newer and more manageable sized vehicle at no additional cost. Then changed our 'Rag' collector to enjoy much higher rates of service and a better cash return.

The lockdown of 2020 gave us an opportunity to review our staffing levels. As a result we were sad to have to make 5 persons redundant, and then on re-opening saw 4 more leave of their own accord for differing reasons. We have experienced no loss of service nor performance as a whole and saved approx £50k per annum.

As a result of these and other changes made during 2020 we now have an enthusiastic and competent team who are committed to see CRY's sales and profitability improve. It is encouraging to see early figures are already showing this to be the case.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Financial review

The charity essentially supports projects based overseas and partnered by associates in those nations. Our support is dependent on our ability to service an agreement with these partners. Each project is reviewed annually and renewed in line with our budget for the future, up to 12 months.

Income is generated through a variety of channels and not dependant on one method or source only. The likelihood of all income channels failing at the same time is not anticipated, and our strategy for balancing these income routes is paramount to our fund-raising policy.

Fundraising resources have been strong during the year although due to the Covid-19 pandemic the trading has been affected by the shop closures during the lockdowns. The finance that we have received from the HMRC's Retail Grants has been crucial and has enabled CRY to continue its support to the projects.

CRY does not hold any assets that can be disposed of to raise new funds.

The Board of Trustees are very satisfied with the performance of the charity during the year and the position at 31 December 2020 and consider that the charity is well placed to continue its activities during the coming year, and that the assets are adequate to fulfil its obligations.

The Statement of Financial Activities show total incoming resources for the year of £1,175,481 (£1,092,275 in 2019) and total resources expended of £1,072,355 (£1,131,631 in 2019), making net incoming resources of £103,126 (outgoing of £38,356 in 2019).

The total reserves at the Year End stand at £368,192 (£265,066 in 2019) of which £337,197 (2019: £256,334) are unrestricted and £30,995 (2019: £8,732) are restricted.

Reserves policy

The charity needs reserves so that it can continue its operations in the event of an unforeseen shortfall in income or increase in costs. This is important in order that we can continue to support our project partners, whilst also paying all our fixed costs. It is therefore the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between 3 and 6 month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities whilst consideration is given to ways in which additional funds may be raised. On 31st December 2020, the charity's unrestricted funds of £337,197 meets both the notional minimum of three months expenditure reserves figure of £268,089 as well as our own specifically calculated requirement of £156,000. The charity will endeavour to keep the reserves built up to this level over the coming year to meet the requirements of the reserves policy by strengthening and diversifying our donor base and focusing our efforts on the profitability of our retail base.

The principal funding sources in the year were:

- CRY Charity Shops – Most shops when they were able to open were performing at expected levels, but are under constant review.
- Project Sponsorship – Projects can be sponsored, allowing donors to target their giving
- Community Fundraising Events – In 2020 the total raised from various activities was £4,968.10. This amount was less than 2019 (£10,454) due to the lockdowns caused by the Coronavirus pandemic.
- Donations and legacies were received amounting to £361,890 (£318,302 in 2019)
- Applications to Grant-making Trusts

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

CRY supports both medium term and short discrete projects by way of one-off ad-hoc grants, one-off annual grants and on-going funding. To some extent the charity can vary its level of support depending on its level of income, although with the medium term projects, especially those involving the residential care of children, regular financial support can be quite critical to their continued operation. The charity's sponsorship programmes and income through shop trading help to provide this stability. Our expenditure in 2020 has met the objects of the charity as set out in the governing document.

The Trustees identify the major risks each financial year through the preparation and update of the strategic plan relating to the operations and resources of the charity, cash flow projections on income and expenditure and in year budgetary control mechanisms. Risks are identified, prioritised and managed in accordance with current policy, future plans and within available capability and resource constraints.

A principle risk is that trading in our shops suffers due to economic circumstances, although the nature of our business and pricing policy will greatly moderate for this eventuality. CRY has in place a regular news communication to our supporters and sponsors and values all who offer vital support.

Other factors that are currently having an affect on CRY's future financial circumstances, are the Coronavirus pandemic causing a lockdown situation on and off since March 2020.

Plans for the future

Looking at the year ahead, the outbreak of the Coronavirus pandemic in 2020 did cause serious implications for the funding of projects, but due to excellent fundraising during the year, the Government Retail Grants and the Job Retention Scheme the projects have suffered financially very little. The aim is to continue and increase the fundraising. Also the shops have reopened in April 2021, with the Government Restart Grants.

The primary target is to increase the number of funded projects. Many of these are linked strongly to local churches, and yield more efficient returns for the beneficiaries, because the project is essentially owned by the partner on the ground, and CRY comes alongside to facilitate the work they do. These project types are likely to be more sustainable for the longer term, than projects that CRY may directly initiated, although we have not excluded the possibility of other project types.

CRY's objectives have been to care for and protect children and young people in greatest need. Many of these have had the opportunity to experience love, affection and security for the first time in their lives and it is this outcome which CRY wishes to continue to provide. Our emphasis of serving the poorest of the poor will remain.

The demand for our project support and expertise continues to grow, and the charity plans to increase support significantly in years to come and provide extra financial stability. Alongside the direct care of children and their families, recent experience has shown the benefits of providing finance occasionally to enable projects to set up programmes which will provide employment, income and self-sufficiency. CRY's objective will always be that of discouraging dependency on "Aid" and, in this context, development of seed funding/business loans will be considered as preferred options to longer term revenue funding. CRY will continue to develop the methodology of fundraising through grants, sponsorship and direct giving.

The expansion of shops will be pursued when encouraging opportunities present themselves but is not a priority.

Structure, governance and management

The full name of the charity is Care and Relief for the Young. The charity is also known by the name CRY.

The charity is a company limited by guarantee (incorporated 29 April 1992) and is therefore governed by a Memorandum and Articles of Association.

There are restrictions in the charity's activities imposed by its Memorandum and Articles.

The Trustees, who are also the Directors for the purpose of company law, who served during the year were:

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Ian Chiddle	
Christopher Parish	(Resigned 29 September 2020)
Katrina Brown	
Olanike Bamodu	
Craig Bousfield	
Jeffrey Moss	(Resigned 31 March 2020)
Mark Scott	(Appointed 26 October 2020)

At the Annual General Meeting one third of trustees retire, but are eligible for reappointment.

Prospective trustees are recommended and interviewed by the current Board to assess their particular interest, skills, experience, area of expertise and their potential contribution. Appointment is approved by the Board of Trustees.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity has a Board of Trustees and a Senior Management Team. The Senior Management Team is responsible for the day-to-day operation of the charity and making executive decisions within the policy and framework established by the Trustees. The Senior Management Team meets on a monthly basis. The Board of Trustees meets at least quarterly and a member of the Senior Management Team attends if required.

The Board of Trustees is comprised of five Trustees/Directors who at year end were Ian Chiddle (Chair and Secretary), Katrina Brown, Mark Scott, Craig Bousfield and Olanike Bamodu. The Trustee/Directors are responsible for establishing the policies, framework and guidelines for the operation and direction of the charity. They are stewards of the Charity and responsible for its governance.

The Senior Management Team comprised of Christopher Tait (Chief Executive Officer), Wendy Clark (Finance Manager), Keziah Brennan (Charity Operations Manager), Jeffrey Moss (Retail Operations Manager) and Martyn Dunsford (Projects Development Officer). The Senior Management Team meet every week to discuss and take executive decisions in accordance with the delegated authority given by the Board of Trustees.

New Trustees are encouraged to familiarise themselves with the Memorandum and Articles of Association, the policies, aims and objectives of the charity, the projects and to meet members of the Management Team and the staff of the shops, and to familiarise themselves with the "Hallmarks of an Effective Charity" (CC10 document produced by the Charities Commission), also the "Good Governance" document produced by the NCVO.

Remuneration criteria for key management includes the following –

Salary levels are in excess of the minimum living wage, which is the lowest level that any CRY employee will receive.

Importance is placed on the Chief Executive Officer and the teamwork of the three key managers, recognising that each has an equally significant part in the success of CRY.

The Charity also receives funding from Care and Relief for the Young Jersey (CRY Jersey), a charity registered in Jersey. CRY Jersey has separate Trustees and was established to raise additional project and operational funds from the Channel Islands.

Kings Community Church (Southampton) Limited offers support through offices, facilities, some occasional funding and volunteers.

Most of the charity's project partners are registered non-profit organisations.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Asset cover for funds

The Board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Relationships

King's Community Church (Southampton) - International Outreach
Seedfund Ltd trading as SEED – Microbusiness Charity

Relationships with other Agencies

CRY has always worked with like-minded partners in the various countries where a need has been identified. Most of these partners have been local churches that have or are building relationships with King's Community Church (Southampton). In a few countries, CRY currently works with other Christian foundations. This principle is paramount to CRY's work. It is therefore important to restate that CRY will only partner like-minded foundations that have the complete trust and confidence of the CRY Executive / Trustees.

Review of current projects

Current projects are regularly reviewed and as part of this process the principles relating to CRY's emphasis on self-sufficiency and targeting the poorest of the poor are applied. Each project is expected to confirm that it aims to support those in most need and is actively developing strategies for self-sufficiency. Three year rolling plans are produced for each project where there is on-going revenue support.

Auditor

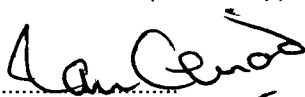
The auditor, Jones Avens Limited, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no additional information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The Trustees' report was approved by the Board of Trustees.



Ian Chiddle

Trustee

Dated: 21st JULY 2021

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Trustees, who are also the directors of Care and Relief For the Young for the purpose of company law, are responsible for preparing the Trustees' Report 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 adequate 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.

CARE AND RELIEF FOR THE YOUNG (TRADING AS CRY) INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CARE AND RELIEF FOR THE YOUNG

Opinion

We have audited the financial statements of Care and Relief For the Young (the 'charity') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for audits of small entities, in the circumstances set out in note 27 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

CARE AND RELIEF FOR THE YOUNG (TRADING AS CRY) INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF CARE AND RELIEF FOR THE YOUNG

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Identification and assessment of irregularities including fraud

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

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the association, including The Companies Act 2006.
- we obtained an understanding of the legal and regulatory framework applicable to the entity and how the entity is complying with that framework by making appropriate enquiries of management as well as considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;
- we made enquiries of those charged with governance and management concerning:
 - the risks of fraud;
 - instances of non-compliance with laws and regulations or knowledge of actual, suspected, or alleged fraud is documented during the period;
- we allocated an engagement team that we considered collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF CARE AND RELIEF FOR THE YOUNG**

Audit response to the risk of irregularities including fraud

Based on the results of our risk assessment, our procedures included, but were not limited to:

- performing analytical procedures to identify any unusual or unexpected relationships.
- evaluating whether the selection and application of accounting policies by the entity that may be indicative of fraudulent financial reporting resulting from management's effort to manage earnings.
- assessing whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias.
- agreeing financial statement disclosures to underlying supporting documentation.
- reading the minutes of meetings of those charged with governance.
- reviewing the correspondence with relevant regulatory bodies.
- testing of journal entries to address the risk of fraud through management override.
- incorporating an element of unpredictability in the selection of the nature, timing, and extent of our audit procedures.
- corroborating the business rationale for transactions outside the normal course of business.

Conclusions regarding the risks of irregularities including fraud

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

We considered our audit was capable of detecting irregularities due to:

- the effectiveness of the entity's internal controls;
- the nature, timing and extent of audit procedures performed; and
- the absence of contradictory evidence.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF CARE AND RELIEF FOR THE YOUNG**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Claire Norwood BSc FCA ATII (Senior Statutory Auditor)
for and on behalf of Jones Avens Limited**

13/09/2021
.....

**Chartered Accountants
Statutory Auditor**

Piper House
4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Jones Avens Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020**

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	259,943	101,947	361,890	294,850	23,452	318,302
Charitable activities	4	-	12,000	12,000	-	3,000	3,000
Other trading activities	5	509,288	-	509,288	769,153	-	769,153
Investments	6	1,439	-	1,439	1,820	-	1,820
Other income	7	290,864	-	290,864	-	-	-
Total income		1,061,534	113,947	1,175,481	1,065,823	26,452	1,092,275
<u>Expenditure on:</u>							
Raising funds	8	747,044	-	747,044	794,890	-	794,890
Charitable activities	9	233,627	91,684	325,311	291,515	44,226	335,741
Total resources expended		980,671	91,684	1,072,355	1,086,405	44,226	1,130,631
Net income/(expenditure) for the year/ Net movement in funds		80,863	22,263	103,126	(20,582)	(17,774)	(38,356)
Fund balances at 1 January 2020		256,334	8,732	265,066	276,916	26,506	303,422
Fund balances at 31 December 2020		337,197	30,995	368,192	256,334	8,732	265,066

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
BALANCE SHEET
AS AT 31 DECEMBER 2020**

		2020		2019	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	15		12,684		23,296
Current assets					
Debtors	16	49,552		72,847	
Cash at bank and in hand		368,693		224,237	
		<u>418,245</u>		<u>297,084</u>	
Creditors: amounts falling due within one year	17	<u>(59,229)</u>		<u>(50,929)</u>	
Net current assets			359,016		246,155
Total assets less current liabilities			<u>371,700</u>		<u>269,451</u>
Provisions for liabilities			<u>(3,508)</u>		<u>(4,385)</u>
Net assets			<u><u>368,192</u></u>		<u><u>265,066</u></u>
Income funds					
Restricted funds	20		30,995		8,732
Unrestricted funds			337,197		256,334
			<u><u>368,192</u></u>		<u><u>265,066</u></u>

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2020**

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476, although an audit has been carried out under section 144 of the Charities Act 2011.

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

The financial statements were approved by the Trustees on 19th JULY 2021

.....


Ian Chiddle
Trustee

Company Registration No. 02710775

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	2020 £	£	2019 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	25		137,812		(43,350)
Investing activities					
Purchase of tangible fixed assets		(794)		(10,756)	
Proceeds on disposal of tangible fixed assets		5,999		1,000	
Interest received		1,439		1,820	
Net cash generated from/(used in) investing activities			6,644		(7,936)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			144,456		(51,286)
Cash and cash equivalents at beginning of year			224,237		275,523
Cash and cash equivalents at end of year			368,693		224,237
Relating to:					
Cash at bank and in hand			368,693		224,237

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1 Accounting policies

Charity information

Care and Relief For the Young is a private company limited by guarantee incorporated in England and Wales. The registered office is Kings Community Church, Upper Northam Road, Hedge End, Southampton, Hampshire, SO30 4BZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

It is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

1.4 Incoming resources

Income, including grants, is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

1 Accounting policies

(Continued)

The sale of new and donated goods is recognised as income when sold. The gift aid on the income from donated goods is recognised as income when the goods are sold.

1.5 Resources expended

Liabilities are recognised on an accruals basis.

The policy for including items within the relevant activity categories of resources expended is to apply costs to the appropriate category where identified and to apportion overheads on an appropriate basis.

The costs of raising and generating funds shall include the costs of fundraising events, appropriate proportion of administration salaries and the shop overheads and staffing.

Charitable expenditure shall include all expenditure directly related to the objects of the charity and includes grants. It also includes support costs and governance costs relating to the objects of the charity.

The Charity receives grant applications from a number of client organisations. The board may accept or reject the application or accept the application subject to conditions. Although there is no legal liability to pay any grant to any organisation, and after approval, it is open to the board to withdraw an approval already granted, either before or after payment of a grant the accounting treatment is to create a creditor for grants relating specifically to the clients activities in the current financial year of the trustees immediately upon approval, and to include grants relating to activities in subsequent financial years as financial commitments. At 31 December 2020 there were £nil of such grants approved and unpaid, and a creditor for this sum is reserved in the accounts. The comparative figure for 2019 was £nil.

Governance costs shall include all expenditure directly related to the compliance with charitable and statutory requirements.

There are a number of costs, including staffing costs, where it is impracticable to allocate these costs precisely between raising funds, charitable expenditure and support and the trustees have allocated such costs on the basis of reasonable estimates as follows:-

Staffing costs and related expenses

On the basis of salary costs, and hours spent on different activities.

Premises costs and related expenses

On the trustees estimate of space allocated to different activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Items of less than £100 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	25% reducing balance and straight line over 3 years
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

1 Accounting policies (Continued)

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

1 Accounting policies

(Continued)

1.10 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.14 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Donations and gifts	225,477	101,947	327,424	269,850	23,452	293,302
Legacies receivable	29,466	-	29,466	25,000	-	25,000
Grants receivable for core activities	5,000	-	5,000	-	-	-
	<u>259,943</u>	<u>101,947</u>	<u>361,890</u>	<u>294,850</u>	<u>23,452</u>	<u>318,302</u>
Donations and gifts						
Gift aid tax recovery	56,650	-	56,650	88,165	-	88,165
Jersey shop	59,000	-	59,000	72,000	-	72,000
CRY Jersey	-	1,100	1,100	14,800	1,200	16,000
Tikvah Trust	-	26,000	26,000	-	-	-
Other	109,827	74,847	184,674	94,885	22,252	117,137
	<u>225,477</u>	<u>101,947</u>	<u>327,424</u>	<u>269,850</u>	<u>23,452</u>	<u>293,302</u>
Grants receivable for core activities						
Stuart Hine Trust	5,000	-	5,000	-	-	-
	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

4 Charitable activities

	Relief of children and young people 2020 £	Relief of children and young people 2019 £
Performance related grants	12,000	3,000
Performance related grants		
Childs Charitable Trust	10,000	-
Beatrice Laing Trust	2,000	-
Souter Charitable Trust	-	1,000
The Persimmon Charitable Foundation	-	1,000
The Casey Trust	-	1,000
Other	-	-
	12,000	3,000

5 Other trading activities

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Fundraising activities	26,619	18,292
Shop income from sale of new and donated goods	482,669	750,861
Other trading activities	509,288	769,153

6 Investments

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Interest receivable	1,439	1,820

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

7 Other income

	Unrestricted funds	Total
	2020	2019
	£	£
Coronavirus Job Retention Scheme grants	94,862	-
Other Coronavirus grants	196,002	-
	<u>290,864</u>	<u>-</u>

8 Raising funds

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
<u>Fundraising and publicity</u>		
Cost of fundraising activities	10,658	10,347
Website development and running costs	515	14,585
Staff costs	73,721	55,566
	<u>84,894</u>	<u>80,498</u>
<u>Fundraising and publicity</u>		
<u>Trading costs</u>		
Operating charity shops	256,067	318,837
Staff costs	406,083	395,555
	<u>662,150</u>	<u>714,392</u>
<u>Trading costs</u>		
	<u>747,044</u>	<u>794,890</u>

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

9 Charitable activities

	Relief of children and young people 2020 £	Relief of children and young people 2019 £
Grant funding of activities (see note 10)	274,673	265,165
Share of support costs (see note 11)	45,533	65,677
Share of governance costs (see note 11)	5,105	4,899
	<u>325,311</u>	<u>335,741</u>
Analysis by fund		
Unrestricted funds	233,627	291,515
Restricted funds	91,684	44,226
	<u>325,311</u>	<u>335,741</u>

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

10 Grants payable

	Relief of children and young people £	Total £	2019 £
Grants to institutions (46 grants):			
Albania	10,060	10,060	19,590
Bulgaria	5,000	5,000	6,010
Cambodia	9,975	9,975	9,000
Guinea	10,047	10,047	14,731
Armenia	16,908	16,908	-
Iraq	18,125	18,125	12,000
Laos	6,000	6,000	19,580
Myanmar	9,591	9,591	6,074
Philippines	11,000	11,000	12,000
Romania	7,213	7,213	6,000
Russia	10,846	10,846	14,841
Serbia	2,000	2,000	6,000
South Sudan	6,000	6,000	6,000
Tanzania	-	-	4,000
Togo	7,776	7,776	10,314
Ukraine	2,000	2,000	2,000
Zimbabwe	10,500	10,500	6,000
Refugees	69,957	69,957	35,000
Ethiopia	-	-	6,000
South Africa	2,000	2,000	6,000
Pakistan	6,000	6,000	6,500
Peru	4,700	4,700	6,025
Lebanon	12,475	12,475	-
Mozambique	3,000	3,000	6,000
Uganda	2,000	2,000	-
Croatia	-	-	3,000
Haiti	6,000	6,000	6,000
Kenya	5,500	5,500	6,000
Sierra Leone	4,500	4,500	-
Nepal	6,000	6,000	22,500
Nigeria	5,000	6,000	2,000
Somalia	3,000	3,000	6,000
Israel	1,500	1,500	-
	274,673	274,673	265,165
	274,673	274,673	265,165

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

10 Grants payable

(Continued)

Relief of children and young people

The charity achieves its objectives by reviewing grant applications from local charities and non governmental organisations in the relevant country. The local recipients are selected with great care and the application of the funds is monitored closely by the charity to ensure the optimum achievement of the objectives.

11 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Staff costs	34,966	-	34,966	45,563	-	45,563
Depreciation	5,407	-	5,407	9,115	-	9,115
Travel and subsistence	203	-	203	2,383	-	2,383
Telephone and fax	29	-	29	-	-	-
Postage	1,614	-	1,614	2,426	-	2,426
Stationery and printing	2,614	-	2,614	4,904	-	4,904
Bank charges	114	-	114	343	-	343
Sundry expenses	586	-	586	943	-	943
Audit fees	-	5,105	5,105	-	4,899	4,899
	<u>45,533</u>	<u>5,105</u>	<u>50,638</u>	<u>65,677</u>	<u>4,899</u>	<u>70,576</u>
Analysed between						
Charitable activities	<u>45,533</u>	<u>5,105</u>	<u>50,638</u>	<u>65,677</u>	<u>4,899</u>	<u>70,576</u>

12 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or reimbursement of expenses during the year.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

13 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Engaged on charitable activities	4	4
Engaged on fundraising activities	26	24
Engaged on management and administration	5	6
Total	35	34

Employment costs

	2020 £	2019 £
Wages and salaries	482,981	462,087
Social security costs	20,374	24,216
Other pension costs	11,415	10,381
	514,770	496,684

There were redundancy payments of £6,669 (2019 - £0) during the year.

The full time equivalent number of employees is 22 (2019 - 22).

There were no employees whose annual remuneration was £60,000 or more.

14 Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is recoverable by the company.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

15 Tangible fixed assets

	Fixtures, Motor vehicles fittings & equipment		Total
	£	£	£
Cost			
At 1 January 2020	52,278	16,990	69,268
Additions	794	-	794
Disposals	(295)	(16,990)	(17,285)
	<u>52,777</u>	<u>-</u>	<u>52,777</u>
Depreciation and impairment			
At 1 January 2020	36,149	9,823	45,972
Depreciation charged in the year	4,227	-	4,227
Eliminated in respect of disposals	(283)	(9,823)	(10,106)
	<u>40,093</u>	<u>-</u>	<u>40,093</u>
Carrying amount			
At 31 December 2020	<u>12,684</u>	<u>-</u>	<u>12,684</u>
At 31 December 2019	<u>16,129</u>	<u>7,167</u>	<u>23,296</u>

16 Debtors

	2020	2019
	£	£
Amounts falling due within one year:		
Trade debtors	100	-
Other debtors	28,079	44,654
Prepayments and accrued income	21,373	28,193
	<u>49,552</u>	<u>72,847</u>

17 Creditors: amounts falling due within one year

	2020	2019
	£	£
Other taxation and social security	4,539	6,066
Trade creditors	24,941	34,470
Other creditors	2,068	2,215
Accruals and deferred income	27,681	8,178
	<u>59,229</u>	<u>50,929</u>

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

18 Provisions for liabilities	2020 £	2019 £
Eastleigh shop dilapidations provision	<u>3,508</u>	<u>4,385</u>
Movements on provisions:		
		Eastleigh shop dilapidations provision £
At 1 January 2020		4,385
Utilisation of provision		<u>(877)</u>
At 31 December 2020		<u>3,508</u>

The provision for liabilities and charges is a dilapidations provision for the Eastleigh shop. The work will be done over the new lease term of 10 years and so this provision is being written off over this 10 year period starting in 2015. The original figure of £8,770 is an estimate and some of the dilapidations may be the responsibility of the leaseholder who Care and Relief for the Young sub lease from.

19 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to expenditure in respect of defined contribution schemes was £11,415 (2019 - £10,381). Included in creditors is £2,068 (2019 - £2,215) relating to pension scheme liabilities.

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at	Movement in funds			Balance at
	£	£	£	£	£	£	1 January 2019	£	£	£	31 December 2020
		Incoming resources	Resources expended		Incoming resources	Resources expended			Incoming resources	Resources expended	
Cambodia - School	6,418	-	-	6,418	-	-	6,418	-	-	-	6,418
Cambodia - Child Development Centre	8,401	1,361	(9,000)	762	1,248	(2,010)	-	1,248	(2,010)	-	-
Refugees	-	10,909	(10,909)	-	48,096	(48,096)	-	48,096	(48,096)	-	-
Nepal - Children's Home	4,800	-	(4,800)	-	-	-	-	-	-	-	-
Nepal - Education Centre	2,000	1,200	(3,200)	-	-	-	-	-	-	-	-
Guinea - Jubilee International School	1,301	8,982	(8,731)	1,552	3,391	(4,047)	1,552	3,391	(4,047)	-	896
Laos - Children's Care Packs & Emergency Relief	3,586	-	(3,586)	-	-	-	-	-	-	-	-
Togo - Birth Certificates	-	3,000	(3,000)	-	-	-	-	-	-	-	-
Ukraine - Children's Camp	-	1,000	(1,000)	-	-	-	-	-	-	-	-
Somalia - Warsan School Education and Feeding	-	-	-	-	1,000	(1,000)	-	1,000	(1,000)	-	-
Cambodia - Appeal for Village Land	-	-	-	-	17,621	(756)	-	17,621	(756)	-	16,865
Togo - Children's Centre	-	-	-	-	2,000	(2,000)	-	2,000	(2,000)	-	-
Armenia - Young Lives	-	-	-	-	2,000	(2,000)	-	2,000	(2,000)	-	-
Armenia - Nagorno-Karabakh evacuees	-	-	-	-	11,966	(11,966)	-	11,966	(11,966)	-	-
Iraq - Orphan Ministry	-	-	-	-	667	(667)	-	667	(667)	-	-
Iraq - Care packages	-	-	-	-	667	(667)	-	667	(667)	-	-
Lebanon - Beirut Appeal	-	-	-	-	12,544	(12,475)	-	12,544	(12,475)	-	69
Myanmar - Hosanna Children's Home	-	-	-	-	5,700	(2,000)	-	5,700	(2,000)	-	3,700
Pakistan - Star Public School	-	-	-	-	2,000	(2,000)	-	2,000	(2,000)	-	-
Philippines - Father's Refuge (Badjho) Appeal	-	-	-	-	3,047	-	-	3,047	-	-	3,047
Uganda - Kairos School	-	-	-	-	2,000	(2,000)	-	2,000	(2,000)	-	-
	<u>26,506</u>	<u>26,452</u>	<u>(44,226)</u>	<u>8,732</u>	<u>113,947</u>	<u>(91,684)</u>	<u>8,732</u>	<u>113,947</u>	<u>(91,684)</u>	<u>30,995</u>	

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

20	Restricted funds	(Continued)
The restricted funds represent grants and donations received for specific charitable projects and the related expenditure. No grants or donations are received which are conditional on being applied within a specific time period. Many of the projects are long term over a number of years. The closing balance on each fund represents the funds received for each project in excess of the project expenditure incurred prior to the end of the year. All the restricted fund balances are represented by cash at bank.		

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

21 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:						
Tangible assets	12,684	-	12,684	23,296	-	23,296
Current assets/ (liabilities)	328,021	30,995	359,016	237,423	8,732	246,155
Provisions	(3,508)	-	(3,508)	(4,385)	-	(4,385)
	<u>337,197</u>	<u>30,995</u>	<u>368,192</u>	<u>256,334</u>	<u>8,732</u>	<u>265,066</u>

22 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

23 Operating lease commitments

Operating lease payments represent rentals payable by the company for its charity shops and also for a van on lease rental.

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases of £623,042 (2019 - £773,042) for the shop rents and £9,110 (2019 - £0) for the van.

The operating lease payments recognised as an expense in the year are £159,202 (2019 - £172,912) for the shop rents and £2,562 (2019 - £0) for the van.

24 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2020 £	2019 £
Aggregate compensation	<u>76,650</u>	<u>65,100</u>

**CARE AND RELIEF FOR THE YOUNG
(TRADING AS CRY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

(Continued)

24 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Ian Chiddle is also a trustee of King's Community Church (Southampton). During the year there were donations received from King's Community Church (Southampton) of £20,135 (2019 - £2,361), a fixed asset was sold to them for £0 (2019 - £1,000) and there were postage recharges to King's Community Church (Southampton) of £1,118 (2019 - £0). There were also expenses recharged from King's Community Church (Southampton) of £1,485 (2019 - £4,482). This consists of £0 (2019 - £2,400) for stationery and £1,485 (2019 - £2,082) for other expenses. Included in Trade creditors is £237 (2019 - £2,802) due to King's Community Church (Southampton).

25 Cash generated from operations	2020	2019
	£	£
Surplus/(deficit) for the year	103,126	(38,356)
Adjustments for:		
Investment income recognised in statement of financial activities	(1,439)	(1,820)
Loss on disposal of tangible fixed assets	1,180	1,350
Depreciation and impairment of tangible fixed assets	4,227	7,765
Movements in working capital:		
Decrease/(increase) in debtors	23,295	(15,942)
Increase in creditors	8,300	4,530
(Decrease) in provisions	(877)	(877)
Cash generated from/(absorbed by) operations	137,812	(43,350)

26 Analysis of changes in net funds

The charity had no debt during the year.

27 Auditors' Ethical Standards

The relevant circumstances requiring disclosure in accordance with the requirements of FRC Ethical Standard 2016 - Provisions Available for Audits of Small Entities are that, in common with many charities of our size and nature we use our auditors to assist with the preparation of the accounts and corporation tax returns.

