

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

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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

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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.

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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

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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.

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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.

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- 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.

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- 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.

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- 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.

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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.

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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.

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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

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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>

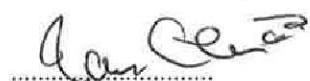
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

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
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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
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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
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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.		

