

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**

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<b>Trustees</b>	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)
<b>Secretary</b>	Ian Chiddle	
<b>Charity number</b>	1011513	
<b>Company number</b>	02710775	
<b>Principal address</b>	Kings Community Church Upper Northam Road Hedge End Hampshire Southampton SO30 4BZ	
<b>Registered office</b>	Kings Community Church Upper Northam Road Hedge End Hampshire Southampton SO30 4BZ	
<b>Auditor</b>	Sumer Audit Piper House 4 Dukes Court Bognor Road Chichester West Sussex PO19 8FX	
<b>Bankers</b>	Barclays Business Banking Solent and Dorset Team PO Box 739 Portsmouth PO1 9AZ	
<b>Solicitors</b>	Eric Robinson Solicitors Vanbrugh House Grange Drive Southampton SO30 2AF	

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

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The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 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**

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**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**

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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**

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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**

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**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**

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**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**

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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**

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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**

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**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**

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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**

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**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***

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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**

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**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**

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**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**

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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						
<b>Income from:</b>							
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
<b>Total income</b>		<b>1,163,774</b>	<b>58,252</b>	<b>1,222,026</b>	<b>1,206,115</b>	<b>77,378</b>	<b>1,283,493</b>
<b>Expenditure on:</b>							
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
<b>Total expenditure</b>		<b>1,210,253</b>	<b>64,607</b>	<b>1,274,860</b>	<b>1,241,611</b>	<b>73,138</b>	<b>1,314,749</b>
<b>Net expenditure and movement in funds</b>		<b>(46,479)</b>	<b>(6,355)</b>	<b>(52,834)</b>	<b>(35,496)</b>	<b>4,240</b>	<b>(31,256)</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2024		552,544	29,697	582,241	588,040	25,457	613,497
<b>Fund balances at 31 December 2024</b>		<b>506,065</b>	<b>23,342</b>	<b>529,407</b>	<b>552,544</b>	<b>29,697</b>	<b>582,241</b>

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	£	£
<b>Fixed assets</b>			
Intangible assets	13	10,116	-
Tangible assets	14	30,142	33,645
		<u>40,258</u>	<u>33,645</u>
<b>Current assets</b>			
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>
<b>Creditors: amounts falling due within one year</b>	17	(51,078)	(43,409)
<b>Net current assets</b>		<u>489,149</u>	<u>549,473</u>
<b>Total assets less current liabilities</b>		<u>529,407</u>	<u>583,118</u>
<b>Provisions for liabilities</b>	18	-	(877)
<b>Net assets</b>		<u><u>529,407</u></u>	<u><u>582,241</u></u>
<b>The funds of the charity</b>			
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	£	£	£	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	25		(33,976)		(31,130)
<b>Investing activities</b>					
Purchase of intangible assets		(11,206)		-	
Purchase of tangible fixed assets		(13,863)		(19,804)	
Interest received		11,810		4,076	
<b>Net cash used in investing activities</b>			(13,259)		(15,728)
<b>Net cash used in financing activities</b>			-		-
<b>Net decrease in cash and cash equivalents</b>			(47,235)		(46,858)
Cash and cash equivalents at beginning of year			521,224		568,082
<b>Cash and cash equivalents at end of year</b>			473,989		521,224
<b>Relating to:</b>					
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**

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**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**

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**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**

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**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**

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**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>
<b>Donations and gifts</b>						
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**

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
Interest receivable	11,810	4,076
	<b>=====</b>	<b>=====</b>

**6 Raising funds**

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
<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
	<b>=====</b>	<b>=====</b>
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
	<b>=====</b>	<b>=====</b>
Trading costs	741,551	774,496
	<b>=====</b>	<b>=====</b>
	<b>765,192</b>	<b>796,851</b>
	<b>=====</b>	<b>=====</b>

**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
	£	£
<b>Direct costs</b>		
Kenya Conference - Education Forum	28,113	-
Grant funding of activities (see note 8)	321,036	371,590
<b>Share of support and governance costs (see note 9)</b>		
Support	150,864	139,933
Governance	9,655	6,375
	<u>509,668</u>	<u>517,898</u>
<b>Analysis by fund</b>		
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)**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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	<u>303,432</u>	<u>258,644</u>
	<u><u>321,036</u></u>	<u><u>371,590</u></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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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>
	<u><u>160,519</u></u>	<u><u>146,308</u></u>
<b>Analysed between:</b>		
Relief of children and young people	<u><u>160,519</u></u>	<u><u>146,308</u></u>

**CARE AND RELIEF FOR THE YOUNG  
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**9 Support costs allocated to activities** (Continued)

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Governance costs comprise:</b>		
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:

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

<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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  
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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 £
<b>Cost</b>	
At 1 January 2024	-
Additions - separately acquired	11,206
At 31 December 2024	11,206
<b>Amortisation and impairment</b>	
At 1 January 2024	-
Amortisation charged for the year	1,090
At 31 December 2024	1,090
<b>Carrying amount</b>	
At 31 December 2024	10,116
At 31 December 2023	-



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

**14 Tangible fixed assets**

	Fixtures, fittings & equipment
	£
<b>Cost</b>	
At 1 January 2024	94,138
Additions	13,863
Disposals	(15,216)
	<u>92,785</u>
At 31 December 2024	
<b>Depreciation and impairment</b>	
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	
<b>Carrying amount</b>	
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 £
<b>Amounts falling due within one year:</b>		
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  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
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**17 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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  
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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		Transfers	Balance at 31 December 2024
	£	Incoming resources	Resources expended	£	Incoming resources	Resources expended	£	£
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  
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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  
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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 £
<b>At 31 December 2024:</b>			
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 £
<b>At 31 December 2023:</b>			
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  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**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  
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FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>25</b>	<b>Cash generated from operations</b>	<b>2024 £</b>	<b>2023 £</b>
	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)
	<b>Cash absorbed by operations</b>	<b>(33,976)</b>	<b>(31,130)</b>
<b>26</b>	<b>Analysis of changes in net funds</b>		
	The charity had no material debt during the year.		

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