

# CHRISTIAN RESPONSE

England & Wales - Charity number 1062623

## Details

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|             |  |
|-------------|--|
| Other names | CHRISTIAN RESPONSE TO EASTERN EUROPE - CHRISTIAN RESPONSE TO ROMANIA, CHRISTIAN RESPONSE TO EASTERN EUROPE |
| Status      | Registered   |
| Legal form  | Trust  |
| Registered  | 1997-06-03   |
| Register    | <a href="#">View on the Charity Commission register</a>  |

## Contact

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|         |  |
|---------|--|
| Address | 20 Vision Hill Road<br>Budleigh Salterton<br>EX9 6EE                             |
| Phone   | 07981782870  |
| Email   | <a href="mailto:richard.critchley@yahoo.co.uk">richard.critchley@yahoo.co.uk</a> |
| Website | <a href="http://www.cr2ee.org.uk">www.cr2ee.org.uk</a>                           |

## Activities

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**Objects:** SUCH CHARITABLE PURPOSES AS THE TRUSTEES SHALL DECIDE

**Activities:** The Charity supports needy families and individuals through churches and other reliable organisations in Moldova, Ukraine and Romania. This is accomplished through regular financial support to families, churches, soup kitchens and other select centres, to help with medical needs, and the collection, transporting and distribution of humanitarian aid including Christmas shoe boxes and family parcels

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Other Charitable Activities
- **What:** Overseas Aid/famine Relief
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups

## Geography

- **Area of benefit:** IN PRACTICE MOLDOVA, UKRAINE, ROMANIA
- Moldova
- Romania
- Ukraine
- Devon

## Finances

| Period end | Income   | Expenditure | Assets   | Employees |
|------------|----------|-------------|----------|-----------|
| 2025-12-31 | £657,345 | £577,135    | £130,462 | 0         |
| 2024-12-31 | £500,982 | £550,285    | £50,252  | 0         |
| 2023-12-31 | £282,585 | £302,752    | -        | -         |
| 2022-12-31 | £295,393 | £259,873    | -        | -         |
| 2021-12-31 | £94,407  | £106,049    | -        | -         |
| 2020-12-31 | £109,779 | £128,636    | -        | -         |

## Trustees

| Name                        | Role | Appointed  |
|-----------------------------|------|------------|
| Andrew Littlejohn           |      | 2025-01-01 |
| HUGH NOEL ALICESTON SCUDDER |      | 1997-04-07 |
| Richard Frank Critchley     |      | 2019-12-17 |

**CHRISTIAN RESPONSE**

England & Wales - Charity number 1062623

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# Accounts

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**CHRISTIAN RESPONSE**

**ACCOUNTS**

**Year Ended 31 December 2025**

**Registered Charity**

**No 1062623**

## **CHRISTIAN RESPONSE**

### **ADMINISTRATIVE INFORMATION**

**TRUSTEES** Mr Richard Critchley  
Mr Andrew Littlejohn  
Mr Hugh Scudder

**PRINCIPAL ADDRESS** 20 Vision Hill Road  
Budleigh Salterton  
Devon  
EX9 6EE

**BANKERS** Barclays Bank Plc  
Bedford Street  
Exeter  
EX1 1LX

**INDEPENDENT  
EXAMINER** Mr S J Bright  
Chartered Accountant  
10 High Croft  
Exeter  
EX4 4JQ

**CHARITY NUMBER** 1062623

## **CHRISTIAN RESPONSE**

### **ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025**

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## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

### INTRODUCTION

The Trustees submit Christian Response's Trustees' Report and unaudited financial statements for the year ended 31 December 2025. The charity registration number is 1062623. The Trustees confirm that the Trustees' Report and financial statements have been prepared to conform to the Governing Document dated 7 April 1997, The Charities Act 2011, The Charities Statement of reporting Practice (SORP) 2015 and the Financial Reporting Standard (FRS102) 2013. Also, it has taken account of the revised reporting guidance in the SORP 2026 and the FRS102 2024, which are to be applied from 2026.

The Trustees consider that the Charity is exempt from the requirement for an audit, but that an independent examination is required.

In preparing the Trustees' Report and financial statements, the Trustees have paid due regard to Section 17(5) of the 2011 Charities Act concerning public benefit guidance.

### LEGAL AND ADMINISTRATIVE INFORMATION

1. The official name of the Charitable Trust is Christian Response.
2. The governing document is the Trust Deed dated 7th April 1997 and the scheme registered by the Charity Commissioners on 3rd June 1997. Registered Charity No. 1062623. The trust uses the working titles "Christian Response", "Christian Response to Eastern Europe", "cr2ee" and "cree".
3. The principal address for the charity is 20 Vision Hill Road, Budleigh Salterton, Devon, EX9 6EE.
4. The primary operational site is The Former Acorn Kindergarten, Spiders Lane, Exmouth, Devon, EX8 5NE. It is used to sort and store humanitarian aid goods donated by supporters.
5. The names of the Trustees are:

Richard Critchley (Secretary and Treasurer), appointed 17 December 2019  
Andrew Littlejohn, appointed 1 January 2025  
Hugh Scudder (Charity Director), appointed 7 April 1997

The trustees meet formally on a minimum of 3 times a year.

6. Trustees are appointed in accordance with the governing document. In practice there must be at least 3 trustees.
7. The main bank accounts are held with Barclays Bank, and a savings account is held with Kingdom Bank. The independent examiner is Stephen J Bright (Chartered Accountant), 10 High Croft, Exeter, EX4 4JQ. Solicitors are appointed as required.



## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Structure and funding

Christian Response is a Charitable Trust that is managed by its trustees. There are no corporate trustees, no subsidiary undertakings and no associated charities. The Charity does not own any property and has no investments. It has no employees. All activities are undertaken by volunteers, so no trustee or volunteer receives any remuneration.

Christian Response has no shop and does not sell any goods to raise money. It does not carry out any marketing to raise funds. It has a website ( [cr2ee.org.uk](http://cr2ee.org.uk) ) which is available for anyone to consult and find out how to make donations. The charity communicates with its supporters through its Facebook page, through emails, and giving of presentations to churches or other organisations. These communications sometimes describe needs and invite donations. All money received is freely donated by a large number of supporters, comprising individuals, churches, community societies, trusts or other organisations. Some supporters, off their own back, organise a fund-raising event on behalf of cr2ee.

All actions and decisions are in accordance with the governing document, the Trust Deed dated 7th April 1997.

### Management and decision making

The trustees consider that the Board of Trustees are the key management personnel of the charity in charge of directing and controlling the charity and its day-to-day operation. The trustees meet formally at least 3 times each year to discuss current matters and make decisions on operational and expenditure needs. Minutes are recorded and approved for each meeting.

The trustees also keep in contact through telephone or WhatsApp communications, or occasional face-to-face contact at the main operational site in Exmouth, and may make decisions on such occasions. Any significant decision made outside of a formal meeting of the Board of Trustees is recorded in writing and circulated to all trustees.

All trustees give their time freely and no trustee is remunerated. Details of expenses and related party transactions are shown later in Note 7. Hugh Scudder has frequently visited Moldova and Ukraine, Richard Critchley has visited Moldova several times, and all the current trustees have been involved in the charity for many years. Therefore, the trustees have good understanding of the needs of the families and organisations that cr2ee supports.

Occasionally a new trustee is appointed by approaching someone whom the current trustees consider suitable and has demonstrated keen interest in the work of the charity. The trustees are open for anyone to express interest in joining the Board of Trustees, but in practice it is rare for anyone to do so. New trustees are given a copy of the Charity Commission's "Charity Welcome Pack", and informed of their responsibilities as trustees.

### Public benefit

The trustees have considered the requirements to be of benefit to the public as required by the Charity Commission. They are satisfied that all the activities of the charity are for the benefit of many families and individuals in Eastern Europe, in genuine need, or, in some cases, to support activities of Christian organisations in Eastern Europe, and so meet the Charity Commission's requirements.



## Risks and policies

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate these risks.

The trustees seek to act responsibly in all the charity's activities. This is demonstrated, for example, by the comprehensive policies and procedures that are in place for: Conflict of interest; Financial transactions; General Data Protection Regulation (GDPR); Health & Safety; Risk assessment; Safeguarding; and Volunteers and complaints.

All funds are held in UK bank accounts protected by the UK's Financial Services Compensation Scheme (FSCS), and so the trustees ensure that whenever possible the maximum in any one banking organisation is £85,000 (£120,000 from 1 December 2025). cr2ee has a reserves policy, whereby it maintains a target level of reserves in hand of £50,000.

## OBJECTIVES

### Objects of the charity

The objects of the charity are to provide relief to disadvantaged and vulnerable people living in Eastern Europe through the support of donations received from individuals and organisations in the UK. This is in accordance with the objects set out in the governing document dated 7 April 1997. The main areas of work during 2025 were Moldova and Ukraine.

Help is given by:

- Frequently sending grants of financial gifts to trusted partners who use the money to help people in need, or to fund church-based activities to help children or displaced people. Sometimes this involves setting up projects to provide long term benefits and independence.
- Frequently sending humanitarian aid by lorry.
- Occasionally arranging for special medical diagnosis and treatment here in the UK.

### Mission Statement

The Mission Statement for Christian Response is to encourage disadvantaged people living in Eastern Europe by:

- Letting them know there are people in the UK who care for and regularly pray for them.
- Sharing our worldly wealth with them.
- Sharing the love of Jesus with them.
- Helping them to help themselves.
- Being a source of inspiration and encouragement to everyone at all times and in all places.



## ACHIEVEMENTS AND PERFORMANCE

### Activities

The primary activities of Christian Response in 2025 were:

- Sending of **9 articulated-lorry loads of important humanitarian aid goods** to Moldova (4 loads) and Ukraine (5 loads). The cost of the haulage and warehousing was £42k. In total, 102 tonnes of aid was sent with an estimated value of £78k. In 2024, 6 loads were sent, totalling 67 tonnes with an estimated value of £154k.
- Sending **£453k of grants for humanitarian aid** (£263k in 2024) through trusted partners in Moldova (£173k) and Ukraine (£280k). Also, a gift of £259 was sent to a family in Romania.

### Benefits achieved

There were substantial benefits for people in Eastern Europe achieved by the activities in 2025, as summarised in the following table.

| Country | Activity by cr2ee   | Main benefits achieved  |
|---------|---|---|
| Moldova | <ul style="list-style-type: none"> <li>• Four lorry-loads of humanitarian goods were delivered.</li> <li>• Each lorry was fully laden, indeed crammed to the roof, with bedding, clothing, food, toiletries, toys and other humanitarian goods.</li> <li>• The final lorry included over 4000 Christmas shoeboxes for children and family boxes.</li> </ul>   | <ul style="list-style-type: none"> <li>• Thousands of families were helped to stay warm and safe through the harsh winter months through the provision of clothing, bedding and fuel.</li> <li>• Thousands of children experienced joy, dignity and a sense of being remembered by receiving Christmas gifts.</li> <li>• Tens of families received vital aid or Christmas support funded by individual donors in the UK, helping them to meet essential needs and experience hope.</li> <li>• Several schools received second-hand desks and educational equipment donated by UK schools, improving learning conditions for hundreds of children.</li> <li>• A village soup kitchen received essential kitchen equipment, enabling it to provide regular meals for dozens of vulnerable children.</li> </ul>  |
|         | <p>Monthly grants were sent to three trusted local partners, totalling <b>£173,000</b> over the year. These grants enabled partners to:</p> <ul style="list-style-type: none"> <li>• Provide direct financial assistance to families in need.</li> <li>• Purchase firewood to help families stay warm during winter.</li> <li>• Fund soup kitchens, children's summer camps and other activities.</li> <li>• Support building improvements at a soup kitchen and a local school.</li> </ul> | <ul style="list-style-type: none"> <li>• Hundreds of families, including those caring for disabled members, were supported to buy food and other essentials.</li> <li>• Hundreds of households were helped to invest in seeds or young animals, supporting longer-term food security.</li> <li>• Several individuals were able to access vital medical treatment they would otherwise have been unable to afford.</li> <li>• Hundreds of children were regularly fed at our soup kitchens, including one which was refurbished during the year.</li> <li>• Hundreds of children were able to attend summer camps and enjoy Christmas celebrations, bringing joy, stability and care.</li> <li>• Funding for roof repairs at a village school threatened with closure but now the children have secure education safely within their community.</li> </ul> |



| Country | Activity by cr2ee   | Main benefits achieved  |
|---------|---|---|
| Ukraine | <ul style="list-style-type: none"> <li>• Five lorry-loads of humanitarian aid were delivered.</li> <li>• Each lorry carried vital supplies including bedding, clothing, food, generators, power packs, medical items, toiletries, toys and other essential goods.</li> <li>• The final lorry included over 1,000 Christmas shoeboxes for children.</li> </ul>   | <ul style="list-style-type: none"> <li>• Thousands of families — particularly those displaced, injured or bereaved by the war — were supported with food, clothing and bedding, helping them survive extreme hardship and winter conditions.</li> <li>• Over a thousand children experienced comfort and joy through receiving Christmas gifts during a time of great uncertainty.</li> <li>• Several schools and institutions received second-hand desks and educational equipment donated by UK schools, helping hundreds of children continue their education despite the conflict.</li> <li>• Hundreds of people received essential medical care through the provision of medicines, bandages and other medical supplies.</li> <li>• Tens of homes and community buildings were able to maintain limited electricity during power outages due to the provision of generators, power stations, power packs, lanterns and related equipment.</li> </ul>                               |
|         | <p>Monthly grants were sent to up to twelve trusted local partners, totalling <b>£280,000</b> over the year. These grants enabled partners to:</p> <ul style="list-style-type: none"> <li>• Provide emergency financial assistance to poor and displaced families.</li> <li>• Purchase firewood to help families survive the winter.</li> <li>• Fund feeding programmes, children's summer camps and other activities.</li> </ul> | <ul style="list-style-type: none"> <li>• Hundreds of displaced and vulnerable families received food or financial assistance to meet urgent daily needs.</li> <li>• Many individuals were able to access vital medical treatment as a direct result of grant funding.</li> <li>• Many families received firewood, enabling them to stay warm during the winter months.</li> <li>• Several hundreds of displaced families and children were regularly fed through soup kitchens/community centres and feeding programmes.</li> <li>• One church alone distributed 7 tonnes of food during 2025, with other churches supporting hundreds more families.</li> <li>• Tens of women were helped emotionally by initiating a support programme for the wives of those fighting as well as for widows.</li> <li>• Hundreds of children were able to attend summer camps and Christmas celebrations, offering moments of joy, safety and emotional healing amidst the trauma of war.</li> </ul> |
| Romania | <p>A grant of £259 was sent to a family in Romania. It was funded by a group of donors who have been helping this family over several years.</p>  | <ul style="list-style-type: none"> <li>• The family was helped to buy food and other essentials.</li> </ul>   |

## Supporting activities

cr2ee obtains signed receipts from each of its partners to confirm right use of the funds that have been sent, and photographs of projects. Also, personal visits by Hugh Scudder and frequent on-line contact is maintained to keep aware of the needs, see the work first-hand and be assured that supporters' money is being used appropriately. Importantly, the personal visits help to build on the excellent relationships cr2ee has with the hundreds of families helped in Moldova. This personal contact is very important and builds trust with the disadvantaged and vulnerable.

There were four trustees' meetings during 2025, which were held on-line to save travelling costs. During the year the finances were managed including the delivery of money and humanitarian aid to Moldova and Ukraine, and the charity's policies were reviewed.

cr2ee held six online News and Prayer meetings to inform supporters of latest issues in Moldova and Ukraine, and to pray.

Three newsletters (describing conditions in Ukraine) were distributed to over 400 supporters to keep them informed of the work of the charity. In addition, a summary of the 2024 Annual Report was sent to supporters in April. News items were also published on cr2ee's Facebook page and website. Many presentations about the charity's work were given to church and other groups throughout the year.

## Sustainability

The trustees are concerned to minimise the potential impacts of the charity's activities on the environment. This is demonstrated for example by: use of a large fully-loaded articulated lorry (about 10 tonnes per delivery) for deliveries of humanitarian aid to minimise the number of journeys to Eastern Europe; the lorry brings a full load of commercial goods from Europe to the UK before the return journey with cr2ee's goods to avoid a journey with an empty load; low use of energy and water at our operational site in Exmouth (averaging about 4 kWh/day and 45 litres/day); and running trustees meeting online to avoid car journeys.

The security of data and data systems against potential cyber-attack or loss is taken seriously. Data is kept securely and backups maintained. Key financial data are password-protected and backup copies are stored in separate locations. The personal data of cr2ee's supporters are stored securely and not shared with any third party, in accordance with the GDPR policy.

Great care is taken to respect all volunteers carrying out work for cr2ee. For example, detailed policies are in place for Health and safety, Safeguarding and Volunteers and complaints.

## ACKNOWLEDGEMENTS

### Supporters and volunteers

The funding of the charity is provided through regular and occasional gifts from individuals and organisations. During the year there has been generous support by churches, charitable trusts, companies, schools and other organisations who have given both financial donations and goods/services for distribution in Moldova or Ukraine. cr2ee is very grateful to all donors.

The sending of such a large quantity of humanitarian aid goods was achieved by the wonderful support of many volunteers. The trustees are very grateful to the large number of people who supported the charity through their giving of aid, and those who freely gave a lot of time to assist



with the collection and sorting of the humanitarian aid and loading the lorries. All the work is carried out by volunteers. cr2ee could not have done any of this without the wonderful team of volunteers.

## Warehousing and haulage

cr2ee is very grateful to a supporter for the use of premises known as “The former Acorn Kindergarten, Exmouth” for the receiving and sorting of humanitarian aid. Also, another supporter has kindly provided the use of storage at Ford Farm Barn in Kenton. These premises have enabled cr2ee to safely sort and store goods before despatch by lorry to Eastern Europe. The tremendous willingness of the Romanian driver enabled the transport of humanitarian aid from the store in Exmouth to Moldova and Ukraine on 9 occasions.

## FINANCIAL REVIEW

Financial details of income received, expenditure, and end-of-year balances are presented in the Statement of Financial Activities (page 11), Balance Sheet (page 12) and the associated Notes to the Financial Statements (pages 13 to 18).

During 2025 the charity’s **total monetary income was £582k**, of which nearly £581k was from monetary donations (including Gift Aid tax refunds and legacies). Fuller details are shown later in Note 2.

The **total monetary expenditure was £502k**, of which £453k was sent as grants for the peoples of Moldova, Ukraine, and Romania, and £42k was spent on haulage and warehouse costs for delivering humanitarian aid goods. Administration costs (for insurance, accountancy, postage and banking charges etc) were less than £3k, i.e. 0.5% of total outgoings. Fuller details are shown later in Note 3.

The level of donations received from our supporters (in particular charitable trusts) during 2025 was significantly higher than in 2024, and so the value of grants and number of articulated-lorry loads of humanitarian aid sent were greater than in 2024.

At 31 December 2025, the total cash held in cr2ee’s bank accounts was nearly £128k, and total net assets was £130k. Fuller details are presented in the Balance Sheet.

Some of the donations received were designated for specific use in Moldova, Ukraine or Romania. But most donations were for unrestricted use, and so the trustees have substantial flexibility to use the funds where they identify the needs to be greatest.

## Reserves Policy

The purpose of reserves is to ensure that the charity has sufficient resources to meet its commitments even if there were a sudden drop in income. cr2ee currently maintains a target level of reserves in hand of £50k. But as most expenditure comprises discretionary grants to partners, and unavoidable expenditure is low, a flexible approach can be adopted whereby bank balances may temporarily drop below £50k. The reserves held by the charity on 31st December 2025 amounted to just over £130k.



## Financial risks

cr2ee's trustees have considered the financial risks that may be faced and the mitigation needs, as examined in the "Financial Transactions" and "Risks Assessment" policies. Management controls include:

- All transactions are authorised by at least 2 trustees;
- Bank balances are managed to keep within the FSCS limit, and so the trustees ensure that whenever possible the maximum in any one banking organisation is £85,000 (£120,000 from 1 December 2025).
- The bank balances are communicated to all trustees each month, and they are reviewed at each meeting of the Board of Trustees to enable prompt intervention, for example if the total balance approaches the reserves policy level.
- All partners in Eastern Europe have been informed that continuation of the monthly grants is dependent on the level of donations that cr2ee continues to receive.

## PLANS FOR FUTURE PERIODS

cr2ee plans to continue to send lorries loaded with humanitarian aid to Moldova and Ukraine, and to send grants each month to trusted partners in these countries. The level of aid sent will be commensurate with the income received. The partners are fully aware that the giving of aid by cr2ee is dependent on the income received by the charity. It is currently expected that there will be no further grants to Romania.

At present we expect the levels of income, expenditure and activities in 2026 (and future years) to be similar to 2025. The trustees will continue to closely monitor the level of income and reserves, in particular at the regular meetings of the board of trustees, and manage expenditure on the various activities accordingly.

During 2026, the trustees expect to apply to transfer Christian Response from Charitable Trust status to Charitable Incorporated Organisation (CIO) status. The transfer to CIO status is recognised to be an attractive option and provide greater flexibility for charities looking to operate more efficiently and effectively while maintaining their charitable mission, and also limits liability for the trustees and volunteers.

## EXEMPTIONS FROM DISCLOSURE

The trustees have not applied any exemption from disclosure.




## TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements or recommended practice have been followed, subject to any 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 accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provision of the trust deed. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Signed   
Hugh Scudder (Charity Director)

Authorised to sign on 19 March 2026



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CHRISTIAN RESPONSE**

**YEAR ENDED 31 DECEMBER 2025**

I report on the accounts of the Charity for the year ended 31 December 2025, which are set out on pages 11 to 18.

**Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- (a) examine the accounts (under section 145 of the 2011 Act);
- (b) to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- (c) to state whether particular matters have come to my attention.

**Basis of Independent Examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statements below.

**Independent Examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect,
  - accounting records were not kept in accordance with Section 63 of the 2008 Act and Section 130 of the 2011 Act;
  - the accounts do not comply with the records; and
  - the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any considered as part of an independent examination.

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Stephen J Bright MA (Oxon) MBA FCA  
Chartered Accountant  
10 High Croft, Exeter, EX4 4JQ

Date: 19 March 2026



**STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 DECEMBER 2025**

|  | Note | Moldova<br>Funds<br>2025<br>£ | Romania<br>Funds<br>2025<br>£ | Ukraine<br>Funds<br>2025<br>£ | Unrestrict-<br>ed Funds<br>2025<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|--|------|-------------------------------|-------------------------------|-------------------------------|--------------------------------------|--------------------|--------------------|
| <b>Income from:</b>                    |      |                               |                               |                               |                                      |                    |                    |
| Donations and Legacies (*)             | 2    | 83,371                        | 250                           | 157,169                       | 414,619                              | 655,769            | 499,180            |
| Bank interest                          |      | -                             | -                             | -                             | 1,576                                | 1,576              | 1,802              |
| <b>Total income</b>                    |      | <b>83,731</b>                 | <b>250</b>                    | <b>157,169</b>                | <b>416,195</b>                       | <b>657,345</b>     | <b>500,982</b>     |
| <b>Expenditure on:</b>                 |      |                               |                               |                               |                                      |                    |                    |
| Raising funds                          | 3    | 278                           | -                             | 276                           | -                                    | 554                | 686                |
| Charitable activities (*)              | 3    | 234,461                       | 259                           | 341,612                       | 249                                  | 576,581            | 549,599            |
| <b>Total expenditure</b>               |      | <b>234,739</b>                | <b>259</b>                    | <b>341,888</b>                | <b>249</b>                           | <b>577,135</b>     | <b>550,285</b>     |
| <b>Net income/<br/>(expenditure)</b>   |      | <b>(151,008)</b>              | <b>(9)</b>                    | <b>(184,719)</b>              | <b>415,946</b>                       | <b>80,210</b>      | <b>(49,303)</b>    |
| Transfers                              | 10   | 155,000                       | -                             | 185,000                       | (340,000)                            | -                  | -                  |
| <b>Net movement in funds</b>           |      | <b>3,992</b>                  | <b>(9)</b>                    | <b>281</b>                    | <b>75,946</b>                        | <b>80,210</b>      | <b>(49,303)</b>    |
| <b>Total funds brought<br/>forward</b> | 10   | <b>2,094</b>                  | <b>9</b>                      | <b>3,264</b>                  | <b>44,885</b>                        | <b>50,252</b>      | <b>99,555</b>      |
| <b>Total funds carried<br/>forward</b> |      | <b>6,086</b>                  | <b>-</b>                      | <b>3,545</b>                  | <b>120,831</b>                       | <b>130,462</b>     | <b>50,252</b>      |

(\*) The values reported here include the value of donated goods, as well as monetary income and expenditure. See Notes 2 and 3 for details.

## Christian Response Accounts 2025: Balance Sheet



### BALANCE SHEET AS AT 31 DECEMBER 2025

|   |         | 2025           |        | 2024          |
|---|---------|----------------|--------|---------------|
|   | £       | £              | £      | £             |
| <b>FIXED ASSETS</b>                                       |         |                |        |               |
| Tangible Fixed Assets                                     |         | 507            |        | 1,014         |
| <b>CURRENT ASSETS</b>                                     |         |                |        |               |
| Debtors (tax recoverable)                                 | 3,326   |                | 2,775  |               |
| Debtors (other)   | 466     |                | 961    |               |
| Cash at bank  | 127,530 |                | 46,871 |               |
|   | 131,322 |                | 50,607 |               |
| <b>CURRENT LIABILITIES</b>                                |         |                |        |               |
| Creditors: amounts falling due within one year (Accruals) | 1,367   |                | 1,369  |               |
| Net current assets  |         | 129,955        |        | 49,238        |
| <b>TOTAL NET ASSETS</b>                                   |         | <b>130,462</b> |        | <b>50,252</b> |

#### THE FUNDS OF THE CHARITY

|                    |  |         |  |        |
|--------------------|--|---------|--|--------|
| Unrestricted funds |  | 120,831 |  | 44,885 |
| Moldova funds      |  | 6,086   |  | 2,094  |
| Romania funds      |  | -       |  | 9      |
| Ukraine funds      |  | 3,545   |  | 3,264  |
|                    |  | 130,462 |  | 50,252 |

Hugh Scudder (Charity Director)

Richard Critchley (Treasurer)

The financial statements were approved by the Trustees on 19 March 2026

The notes on pages 13 to 18 form part of these financial statements



**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2025**

**NOTE 1. ACCOUNTING POLICIES**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

- a) **Basis of Accounting**  
The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and Statement of Recommended Practice Charities SORP (FRS102).
- b) **Income and Expenditure**  
Voluntary income including legacies is accounted for on receipt, but expenditure is accounted for when the liability is incurred.
- c) **Tax Refunds**  
Tax refunds arise out of the receipt of donations by way of Gift Aid. Credit is taken in the accounts for these refunds when the underlying gift is received, and allocated to the area designated for each gift.
- d) **Depreciation and Fixed Assets**  
Fixed assets are capitalised at cost and depreciation is calculated so as to write off the cost of the assets over their effective useful lives. Only assets costing in excess of £500 are capitalised. Equipment is written off on a straight-line basis by equal instalments over three or four years.
- e) **Allocation of Costs**  
Costs are allocated directly to the fund to which they relate or are apportioned on a reasonable justifiable and consistent basis. Bank interest and bank charges are allocated to unrestricted.
- f) **Foreign Currencies**  
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.



**NOTE 2. ANALYSIS OF INCOME**

|                                    | <b>Moldova<br/>Funds<br/>2025<br/>£</b> | <b>Romania<br/>Funds<br/>2025<br/>£</b> | <b>Ukraine<br/>Funds<br/>2025<br/>£</b> | <b>Unrestrict<br/>-ed Funds<br/>2025<br/>£</b> | <b>Total<br/>Funds<br/>2025<br/>£</b> | <b>Total<br/>Funds<br/>2024<br/>£</b> |
|------------------------------------|---|---|---|--|---------------------------------------|---------------------------------------|
| <b>Monetary donations</b>          |   |   |   |  |                                       |                                       |
| Donations                          | 37,658                                  | 240                                     | 122,317                                 | 397,783  | 557,998                               | 374,836                               |
| Legacies                           | -                                       | -                                       | -                                       | 12,023   | 12,023                                | -                                     |
| Tax refunds                        | 5,322                                   | 10                                      | 670                                     | 4,813  | 10,815                                | 9,105                                 |
|                                    | <b>42,980</b>                           | <b>250</b>                              | <b>122,987</b>                          | <b>414,619</b>                                 | <b>580,836</b>                        | <b>383,941</b>                        |
| Donated goods<br>(estimated value) | 40,751                                  | -                                       | 34,182                                  | -  | 74,933                                | 115,239                               |
| <b>Total donations</b>             | <b>83,731</b>                           | <b>250</b>                              | <b>157,169</b>                          | <b>414,619</b>                                 | <b>655,769</b>                        | <b>499,180</b>                        |
| Bank interest                      | -                                       | -                                       | -                                       | 1,576  | 1,576                                 | 1,802                                 |
| <b>Total income</b>                | <b>83,731</b>                           | <b>250</b>                              | <b>157,169</b>                          | <b>416,195</b>                                 | <b>657,345</b>                        | <b>500,982</b>                        |

**NOTE 3. ANALYSIS OF EXPENDITURE**

|  | <b>Moldova<br/>Funds<br/>2025<br/>£</b> | <b>Romania<br/>Funds<br/>2025<br/>£</b> | <b>Ukraine<br/>Funds<br/>2025<br/>£</b> | <b>Unrestrict<br/>-ed Funds<br/>2025<br/>£</b> | <b>Total<br/>Funds<br/>2025<br/>£</b> | <b>Total<br/>Funds<br/>2024<br/>£</b> |
|--|---|---|---|--|---------------------------------------|---------------------------------------|
| <b>Raising funds</b>                                 |   |   |   |  |                                       |                                       |
| Printing, postage and office supplies                | 278                                     | -                                       | 276                                     | -  | 554                                   | 686                                   |
| <b>Charitable activities</b>                         |   |   |   |  |                                       |                                       |
| Monetary grants                                      | 173,134                                 | 259                                     | 279,731                                 | -  | 453,124                               | 363,341                               |
| Haulage and fuel                                     | 16,703                                  | -                                       | 22,878                                  | -  | 39,581                                | 25,931                                |
| Warehouse costs                                      | 1,044                                   | -                                       | 1,257                                   | -  | 2,301                                 | 1,830                                 |
| Travel and subsistence                               | 1,903                                   | -                                       | -                                       | -  | 1,903                                 | 1,825                                 |
| Bank charges   | -                                       | -                                       | -                                       | 249  | 249                                   | 404                                   |
| Support costs  | 926                                     | -                                       | 926                                     | -  | 1,852                                 | 1,767                                 |
| Purchased goods *                                    | -                                       | -                                       | 2,638                                   | -  | 2,638                                 | 39,262                                |
| Donated goods *<br>(estimated value)                 | 40,751                                  | -                                       | 34,182                                  | -  | 74,933                                | 115,239                               |
| <b>Total charitable activities</b>                   | <b>234,461</b>                          | <b>259</b>                              | <b>341,612</b>                          | <b>249</b>                                     | <b>576,581</b>                        | <b>549,599</b>                        |
| <b>Total expenditure</b>                             | <b>234,739</b>                          | <b>259</b>                              | <b>341,888</b>                          | <b>249</b>                                     | <b>577,135</b>                        | <b>550,285</b>                        |
| Total monetary expenditure (excluding donated goods) | 193,988                                 | 259                                     | 307,706                                 | 249  | 502,202                               | 435,046                               |

\* Purchased and donated goods sent by lorry to Moldova and Ukraine

**NOTE 4. SUPPORT COSTS**

The support costs and their allocation across geographical fund areas is as follows:

|                         | <b>Moldova<br/>Funds<br/>2025<br/>£</b> | <b>Romania<br/>Funds<br/>2025<br/>£</b> | <b>Ukraine<br/>Funds<br/>2025<br/>£</b> | <b>Total<br/>Funds<br/>2025<br/>£</b> | <b>Total<br/>Funds<br/>2024<br/>£</b> |
|-------------------------|---|---|---|---------------------------------------|---------------------------------------|
| Insurance               | 431                                     | -                                       | 431                                     | 862                                   | 807                                   |
| Independent examination | 495                                     | -                                       | 495                                     | 990                                   | 960                                   |
|                         | <b>926</b>                              | <b>-</b>                                | <b>926</b>                              | <b>1,852</b>                          | <b>1,767</b>                          |



**NOTE 5. GRANTS**

The grants sent to Eastern Europe in 2025 to individuals and to institutions are summarised as follows:

|                   | <b>Grants to individuals<br/>£</b> | <b>Grants to institutions<br/>£</b> | <b>Comments</b>   |
|-------------------|------------------------------------|-------------------------------------|---|
| Moldova           | -                                  | 173,134                             | Grants sent to trusted partners in Moldova each month to 2 or 3 Baptist Church workers. The money was used to: <ul style="list-style-type: none"> <li>• make monetary gifts to families in great need.</li> <li>• buy wood for winter fuel for families in great need.</li> <li>• fund soup kitchens run by Baptist churches to feed children from poor families.</li> <li>• fund children’s camps and other children’s activities run by Baptist churches.</li> <li>• pay for refurbishment of the roof of a school attended by children that one of our partners works with. A kind supporter donated the funds to cr2ee to cover all this work.</li> </ul>   |
| Romania           | 259                                | -                                   | 1 grant sent to an individual in Romania  |
| Ukraine           | -                                  | 279,731                             | Grants sent to trusted partners in Ukraine each month to up to 12 Baptist Church pastors. The money was used to: <ul style="list-style-type: none"> <li>• make gifts to people in great need, in particular displaced and/or bereaved by the war.</li> <li>• buy wood to help vulnerable families endure the bitter winter temperatures.</li> <li>• provide power packs and other equipment to help families during electricity black-outs.</li> <li>• buy medical items for the field hospitals.</li> <li>• fund soup kitchens/community centres and other feeding programmes run by the Baptist churches.</li> <li>• fund children’s camps and other children’s activities run by Baptist churches.</li> <li>• initiate and fund a support programme for the wives of those fighting and for widows.</li> </ul> |
| <b>All grants</b> | <b>453,124</b>                     |                                     |   |



**NOTE 6. DONATED GOODS AND SERVICES**

The total value of humanitarian aid goods sent to Moldova and Ukraine was \$101,618 as reported in Cargo Manifests. This equates to £77,571, applying a factor of 1.31 \$ to £. The goods sent included £2,638 value of goods purchased by cr2ee, which gives a net value of goods donated by supporters of £74,933. Donated goods have been included in the calculation of income (see Note 2) and expenditure (see Note 3).

|                        | <b>2025</b>    | <b>2024</b>     |
|------------------------|----------------|-----------------|
| Value of donated goods | <u>£74,933</u> | <u>£115,239</u> |

cr2ee uses premises at The Former Acorn Kindergarten, Spiders Lane, Exmouth to sort and store the humanitarian aid goods donated by supporters. The premises are provided free of any rent charge. No allowance has been made in the accounts for this donated service because the value cannot be reliably estimated.

**NOTE 7. TRUSTEE’S REMUNERATION, EXPENSES AND DONATIONS**

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them. Also, no remuneration has been made in any previous year.

Legitimate expenses of the charity were reimbursed to two trustees in the year totalling £147. The trustees spent money on other items without seeking reimbursement, and made donations to the charity totalling £720 in 2025.

**NOTE 8. TANGIBLE FIXED ASSETS**

|                       | <b>£</b> |
|-----------------------|----------|
| <b>Equipment cost</b> |          |
| Brought forward       | 1,521    |
| Disposal              | -        |
| Purchase              | -        |
|                       | <hr/>    |
| Carried forward       | 1,521    |
|                       | <hr/>    |
| <b>Depreciation</b>   |          |
| Brought forward       | 507      |
| Disposals             | -        |
| Charge for year       | 507      |
|                       | <hr/>    |
| Carried forward       | 1,014    |
|                       | <hr/>    |
| <b>Net Book Value</b> |          |
| 31.12.2025            | 507      |
|                       | <hr/>    |
| 31.12.2024            | 1,014    |
|                       | <hr/>    |

**NOTE 9. BANK AND CASH**

All bank accounts and cash balances are held in the United Kingdom. All payments of grants or services are made directly from cr2ee's Barclays Bank current account.

**NOTE 10. MOVEMENT IN FUNDS**

| Current year              | Balance at<br>1 January<br>2025<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | Balance at<br>31 Decem-<br>ber 2025<br>£ |
|---------------------------|--------------------------------------|----------------|------------------|----------------|--|
| <b>Unrestricted funds</b> | 44,885                               | 416,195        | 249              | (340,000)      | 120,831                                  |
| <b>Restricted funds</b>   |                                      |                |                  |                |  |
| Moldova                   | 2,094                                | 83,731         | 234,739          | 155,000        | 6,086                                    |
| Romania                   | 9                                    | 250            | 259              | -              | -  |
| Ukraine                   | 3,264                                | 157,169        | 341,888          | 185,000        | 3,545                                    |
|                           | 5,367                                | 241,150        | 576,886          | 340,000        | 9,631                                    |
| <b>Total funds</b>        | <b>50,252</b>                        | <b>657,345</b> | <b>577,135</b>   | <b>-</b>       | <b>130,462</b>                           |

**NOTE 11. NET ASSETS BETWEEN FUNDS AT YEAR END**

|                                  | Funds at 31 December 2025 |                       |                       |                            | Total Funds at<br>31 Dec. 2025<br>£ |
|----------------------------------|---------------------------|-----------------------|-----------------------|----------------------------|-------------------------------------|
|                                  | Moldova<br>Funds<br>£     | Romania<br>Funds<br>£ | Ukraine<br>Funds<br>£ | Unrestricted<br>Funds<br>£ |                                     |
| <b>Fixed assets</b>              | 254                       | -                     | 253                   | -                          | 507                                 |
| <b>Current assets:</b>           |                           |                       |                       |                            |                                     |
| Cash in hand at bank             | 4692                      | -                     | 3653                  | 119,185                    | 127,530                             |
| Cash on notice deposit           | -                         | -                     | -                     | -                          | -                                   |
| Debtors                          | 1,823                     | -                     | 323                   | 1,646                      | 3,792                               |
| Creditors (due within 1<br>year) | (683)                     | -                     | (684)                 | -                          | (1367)                              |
| <b>Total net assets</b>          | <b>6,086</b>              | <b>-</b>              | <b>3,545</b>          | <b>120,831</b>             | <b>130,462</b>                      |

**CHRISTIAN RESPONSE**

England & Wales - Charity number 1062623

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# Accounts

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**CHRISTIAN RESPONSE**

**ACCOUNTS**

**Year Ended 31 December 2024**

**Registered Charity  
No 1062623**

# CHRISTIAN RESPONSE

## ADMINISTRATIVE INFORMATION

**TRUSTEES** Mr Graham Carey (to 31 December 2024)  
Mr Richard Critchley  
Mr Andrew Littlejohn (from 1 January 2025)  
Mr Hugh Scudder

**PRINCIPAL ADDRESS** 20 Vision Hill Road  
Budleigh Salterton  
Devon  
EX9 6EE

**BANKERS** Barclays Bank Plc  
Bedford Street  
Exeter  
EX1 1LX

**INDEPENDENT  
EXAMINER** Mr S J Bright  
Chartered Accountant  
10 High Croft  
Exeter  
EX4 4JQ

**CHARITY NUMBER** 1062623

# CHRISTIAN RESPONSE

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

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# CHRISTIAN RESPONSE

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

### INTRODUCTION

The Trustees submit the Trustees' Report and unaudited financial statements for the year ended 31 December 2024. The charity registration number is 1062623. The Trustees confirm that the Trustees' Report and financial statements have been prepared so as to conform to the Governing Document dated 7 April 1997, The Charities Act 2011 and The Charities SORP (FRS102). The Trustees consider that the Charity is exempt from the requirement for an audit, but that an independent examination is required.

In preparing the Trustees' Report and financial statements, the Trustees have paid due regard to Section 17(5) of the 2011 Charities Act concerning public benefit guidance.

### LEGAL AND ADMINISTRATIVE INFORMATION

1. The name of the Charity is Christian Response.
2. The governing document is the Trust Deed dated 7th April 1997 and the scheme registered by the Charity Commissioners on 3rd June 1997. Registered Charity No. 1062623. The trust uses the working titles "Christian Response", "Christian Response to Eastern Europe", "cr2ee" and "cree".
3. The principal address for the charity is 20 Vision Hill Road, Budleigh Salterton, Devon, EX9 6EE.
4. The names of the Trustees are:  
  
Graham Carey (Chair of Trustees) (resigned 31 December 2024)  
Richard Critchley (Secretary and Treasurer)  
Andrew Littlejohn (joined 1 January 2025)  
Hugh Scudder (Charity Director)  
  
The trustees meet formally on a minimum of 3 times a year.
5. Trustees are appointed in accordance with governing documents. In practice there must be at least 3 trustees.
6. The main bank accounts are held with Barclays Bank, and a savings account is held with Kingdom Bank. The independent examiner is Stephen J Bright (Chartered Accountant), 10 High Croft, Exeter, EX4 4JQ. Solicitors are appointed as required.

## AIMS AND MANAGEMENT OF CHRISTIAN RESPONSE

### Objects of the charity

The objects of the charity are to provide relief to disadvantaged and vulnerable people living in Eastern Europe through the support of donations received from individuals and organisations in the UK. The main areas of work during 2024 were Moldova and Ukraine.

Help is given by supporting families and churches through financial gifts, taking humanitarian aid, and setting up projects to provide long term benefits and independence. It is also given through arranging for special medical diagnosis and treatment here in the UK.

### Mission Statement

The Mission Statement for Christian Response (cr2ee) is to encourage disadvantaged people living in Eastern Europe by:

- Letting them know there are people in the UK who care for and regularly pray for them.
- Sharing our worldly wealth with them.
- Sharing the love of Jesus with them.
- Helping them to help themselves.
- Being a source of inspiration and encouragement to everyone at all times and in all places.

### Key management personnel

The trustees consider that the Board of Trustees are the key management personnel of the charity in charge of directing and controlling the charity and its day-to-day operation. All trustees give their time freely and no trustee is remunerated. Details of expenses and related party transactions are shown in notes 7 and 8. Graham Carey has lived in Moldova, Richard Critchley has visited Moldova, and Hugh Scudder has frequently visited Moldova and Ukraine. Therefore, the trustees have understanding of the needs of the families and organisations that cr2ee supports.

### Public benefit

The trustees have considered the requirements to be of benefit to the public as required by the Charity Commission. They are satisfied that all the activities of the charity are for the benefit of many needy families and individuals in Eastern Europe, and so meet those requirements.

### Reserves Policy

The purpose of reserves is to ensure that the charity has sufficient resources to meet its commitments even if there were a sudden drop in income. cr2ee currently maintains a target level of reserves in hand of £50,000. But as most expenditure comprises discretionary grants to partners, and unavoidable expenditure is low, a flexible approach can be adopted whereby bank balances may temporarily drop significantly below £50,000. The reserves held by the charity on 31st December 2024 amounted to £50,000.

## CHRISTIAN RESPONSE TRUSTEES' ANNUAL REPORT (continued)

### Risks and policies

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate these risks. All funds are in UK bank accounts protected by the UK's Financial Services Compensation Scheme (FSCS), and the trustees ensure that the maximum in any one banking organisation is £85,000.

The trustees seek to act responsibly in all the charity's activities. This is demonstrated, for example, by the comprehensive policies and procedures that are in place for: Conflict of interest; Financial transactions; GDPR; Health & Safety; Risk assessment; Safeguarding; and Volunteers and complaints.

### REVIEW OF ACTIVITIES DURING 2024

#### Areas of activity

The activities in 2024 are summarised in the table below.

| Activity   | Monetary grants sent 2024       | Lorry loads of humanitarian aid in 2024 | Humanitarian aid goods sent to Eastern Europe |                              |
|--|---------------------------------|---|---|------------------------------|
|  |                                 |   | Goods donated by supporters                   | Goods purchased by cr2ee     |
| <b>Moldova:</b> Money and aid sent through longstanding trusted partners in Moldova        | £170k                           | 3                                       | £79k  | -                            |
| <b>Ukraine:</b> Money and aid sent through established partners in Ukraine                 | £193k                           | 3                                       | £36k  | £39k                         |
| <b>Romania:</b> Money raised by individuals in Devon sent via cr2ee to a family in Romania | £0.5k                           | -                                       | -   | -                            |
| <b>TOTAL</b>   | <b>£363k</b><br>(£263k in 2023) | <b>6</b><br>(7 in 2023)                 | <b>£115k</b><br>(£96k in 2023)                | <b>£39k</b><br>(Nil in 2023) |

During 2024 the charity's **total monetary income was £386k**, of which £384k was from monetary donations (including Gift Aid tax refunds). Fuller details are shown in Note 2 on page 10.

The **total monetary expenditure was £435k**, of which £363k was sent as grants for the peoples of Moldova, Ukraine, and Romania, £39k was used to purchase goods sent to Ukraine, and £28k was spent on haulage and warehouse costs for delivering humanitarian aid goods. Fuller details are shown in Note 3 on page 11.

#### Humanitarian aid goods sent to Moldova and Ukraine

In addition, an estimated **£154k value** of humanitarian aid goods was sent to Eastern Europe in six truck-loads, comprising £115k value of goods donated by our supporters and £39k of goods purchased by cr2ee. Each truck was fully laden with bedding, clothing, food, medical supplies, toiletries and other humanitarian goods.

## CHRISTIAN RESPONSE TRUSTEES' ANNUAL REPORT (continued)

The lorry deliveries to Ukraine included 27 electricity generators, 39 air fryers, as well as battery power packs, solar panels and solar-powered lights, which were purchased or donated to help Ukrainians during power outages resulting from Russian bombing of power generation infrastructure, and an ultrasound machine and extensive medical supplies. The final two trucks (sent in September and December) included over 5000 Christmas shoeboxes for children and family boxes.

In total, **67 tonnes of aid** was delivered during 2024.

### Money sent to Moldova and Ukraine

During 2024 money was sent each month via trusted local partner churches and trusted individuals to help disadvantaged and vulnerable people in Moldova and Ukraine. These **grants totalled £363k** and were used to:

- Support over 200 needy families in Moldova to buy food or other necessities. Some of the money was used to buy animals or seeds to encourage people to grow their own food, or buy wood to help them keep warm in the cold winter weather which can drop as low as -20°C, or pay medical or education fees.
- Support many families and individuals in Ukraine that have been displaced by the war.
- Fund soup kitchens (helping even more families), children's camps and other children's activities in Moldova and Ukraine.
- Fund building improvements for humanitarian needs, in particular the first phase of repairing a school roof at Baroncea, and kitchen improvements for the soup kitchen at Chiperceni.
- Buy a second-hand car for use on cr2ee activities in Moldova including delivery of aid, and the ministry of a partner Baptist church.

### Supporting activities

cr2ee obtains signed receipts from each of its partners to confirm right use of the funds that have been sent, and photographs of projects. Also, personal visits by Hugh Scudder and frequent on-line contact is maintained to keep aware of the needs, see the work first-hand and be assured that supporters' money is being used appropriately. Importantly, the personal visits help to build on the excellent relationships cr2ee has with the hundreds of families helped in Moldova. This personal contact is very important and builds trust with the disadvantaged and vulnerable.

There were six trustees' meetings during 2024, which were held on-line to save travelling costs. During the year the finances were managed including the delivery of money and humanitarian aid to Moldova and Ukraine, and the charity's policies were reviewed.

cr2ee held six online News and Prayer meetings to inform supporters of latest issues in Moldova and Ukraine, and to pray. A thank you event was held in October, at which 60 volunteers attended and a detailed presentation on the work of cr2ee was given.

Two newsletters (one for Moldova and one for Ukraine) were distributed to over 400 supporters to keep them informed of the work of the charity. In addition, a summary of the 2023 Annual Report was sent to supporters in March. News items were also published on cr2ee's Facebook page and website. Many presentations about the charity's work were given to church and other groups throughout the year.

## CHRISTIAN RESPONSE TRUSTEES' ANNUAL REPORT (continued)

### ACKNOWLEDGEMENTS

#### Supporters and volunteers

The funding of the charity is provided through regular and occasional gifts from individuals and organisations. During the year there has been generous support by churches, charitable trusts, companies, schools and other organisations who have given both financial donations and goods/services for distribution in Moldova or Ukraine. cr2ee is very grateful to all donors.

The sending of such a large quantity of humanitarian aid goods was achieved by the wonderful support of many volunteers. The trustees are very grateful to the large number of people who supported the charity through their giving of aid, and those who freely gave a lot of time to assist with the collection and sorting of the humanitarian aid and loading the lorries. All the work is carried out by volunteers. cr2ee could not have done any of this without the wonderful team of volunteers.

#### Warehousing and haulage

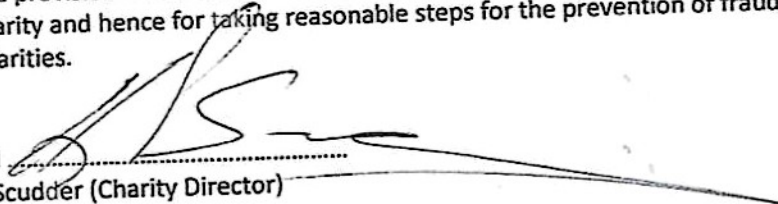
cr2ee is very grateful to a supporter for the use of premises known as "The former Acorn Kindergarten, Exmouth" for the receiving and sorting of humanitarian aid. Also, another supporter has kindly provided the use of storage at Ford Farm Barn in Kenton. These premises have enabled cr2ee to safely sort and store goods before despatch by lorry to Eastern Europe. The tremendous willingness of the Romanian driver enabled the transport of humanitarian aid from the store in Exmouth to Moldova and Ukraine on 6 occasions.

### TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements or recommended practice have been followed, subject to any 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 accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the charity (Accounts and Reports) Regulations and the provision of the trust deed. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Signed   
Hugh Scudder (Charity Director)

Authorised to sign on 13 March 2025

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CHRISTIAN RESPONSE**

**YEAR ENDED 31 DECEMBER 2024**

I report on the accounts of the Charity for the year ended 31 December 2024, which are set out on pages 7 to 14.

**Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- (a) examine the accounts (under section 145 of the 2011 Act);
- (b) to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- (c) to state whether particular matters have come to my attention.

**Basis of Independent Examiner's report**

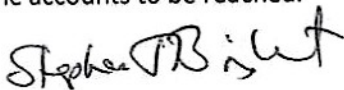
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statements below.

**Independent Examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect,
  - accounting records were not kept in accordance with Section 63 of the 2008 Act and Section 130 of the 2011 Act;
  - the accounts do not comply with the records; and
  - the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any considered as part of an independent examination.

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephen J Bright MA (Oxon) MBA FCA  
Chartered Accountant  
10 High Croft, Exeter, EX4 4JQ

Date: 13 March 2025


**CHRISTIAN RESPONSE**  
**STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 DECEMBER 2024**

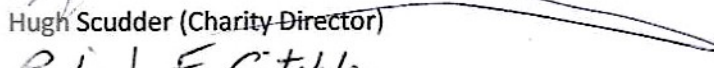
| Note                               | Moldova Funds 2024<br>£ | Romania Funds 2024<br>£ | Ukraine Funds 2024<br>£ | Unrestricted Funds 2024<br>£ | Total 2024<br>£ | Moldova Funds 2023<br>£ | Romania Funds 2023<br>£ | Ukraine Funds 2023<br>£ | Unrestricted Funds 2023<br>£ | Total 2023<br>£ |
|------------------------------------|-------------------------|-------------------------|-------------------------|------------------------------|-----------------|-------------------------|-------------------------|-------------------------|------------------------------|-----------------|
| <b>Income from:</b>                |                         |                         |                         |                              |                 |                         |                         |                         |                              |                 |
| 2                                  | 182,571                 | 465                     | 90,224                  | 225,920                      | 499,180         | 124,863                 | 1,538                   | 179,545                 | 71,043                       | 376,989         |
| Bank interest                      | -                       | -                       | -                       | 1,802                        | 1,802           | -                       | -                       | -                       | 1513                         | 1513            |
| <b>Total income</b>                | <b>182,571</b>          | <b>465</b>              | <b>90,224</b>           | <b>227,722</b>               | <b>500,982</b>  | <b>124,863</b>          | <b>1,538</b>            | <b>179,545</b>          | <b>72,556</b>                | <b>378,502</b>  |
| <b>Expenditure on:</b>             |                         |                         |                         |                              |                 |                         |                         |                         |                              |                 |
| 3                                  | 344                     | -                       | 342                     | -                            | 686             | 575                     | -                       | 552                     | -                            | 1,127           |
| Charitable activities (*)          | 265,353                 | 480                     | 283,362                 | 404                          | 549,599         | 202,405                 | 1,514                   | 193,183                 | 440                          | 397,542         |
| <b>Total expenditure</b>           | <b>265,697</b>          | <b>480</b>              | <b>283,704</b>          | <b>404</b>                   | <b>550,285</b>  | <b>202,980</b>          | <b>1,514</b>            | <b>193,735</b>          | <b>440</b>                   | <b>398,669</b>  |
| <b>Net income/ (expenditure)</b>   | <b>(83,126)</b>         | <b>(15)</b>             | <b>(193,480)</b>        | <b>227,318</b>               | <b>(49,303)</b> | <b>(78,117)</b>         | <b>24</b>               | <b>(14,190)</b>         | <b>72,116</b>                | <b>(20,167)</b> |
| <b>Transfers</b>                   | <b>80,000</b>           | <b>-</b>                | <b>195,000</b>          | <b>(275,000)</b>             | <b>-</b>        | <b>50,000</b>           | <b>-</b>                | <b>10,000</b>           | <b>(60,000)</b>              | <b>-</b>        |
| <b>Net movement in funds</b>       | <b>(3,126)</b>          | <b>(15)</b>             | <b>1,520</b>            | <b>(47,682)</b>              | <b>(49,303)</b> | <b>(28,117)</b>         | <b>24</b>               | <b>(4,190)</b>          | <b>12,116</b>                | <b>(20,167)</b> |
| <b>Total funds brought forward</b> | <b>5,220</b>            | <b>24</b>               | <b>1,744</b>            | <b>92,567</b>                | <b>99,555</b>   | <b>33,337</b>           | <b>-</b>                | <b>5,934</b>            | <b>80,451</b>                | <b>119,722</b>  |
| <b>Total funds carried forward</b> | <b>2,094</b>            | <b>9</b>                | <b>3,264</b>            | <b>44,885</b>                | <b>50,252</b>   | <b>5,220</b>            | <b>24</b>               | <b>1,744</b>            | <b>92,567</b>                | <b>99,555</b>   |

(\*) The values reported here include the value of donated goods, as well as monetary income and expenditure. See Notes 2 and 3 for details.

**CHRISTIAN RESPONSE  
BALANCE SHEET  
AS AT 31 DECEMBER 2024**

|   | Note |        | 2024   |        | 2023   |
|---|------|--------|--------|--------|--------|
|   |      | £      | £      | £      | £      |
| <b>FIXED ASSETS</b>                                       |      |        |        |        |        |
| Tangible Fixed Assets                                     | 7    |        | 1,014  |        | 1,521  |
| <b>CURRENT ASSETS</b>                                     |      |        |        |        |        |
| Debtors (tax recoverable)                                 |      | 2,775  |        | 2,926  |        |
| Debtors (other)   |      | 961    |        | 1,291  |        |
| Cash at bank  | 10   | 46,871 |        | 95,186 |        |
|   |      | 50,607 |        | 99,403 |        |
| <b>CURRENT LIABILITIES</b>                                |      |        |        |        |        |
| Creditors: amounts falling due within one year (Accruals) |      | 1,369  |        | 1,369  |        |
| Net current assets  |      |        | 49,238 |        | 98,034 |
| <b>TOTAL NET ASSETS</b>                                   |      |        | 50,252 |        | 99,555 |
| <br><b>THE FUNDS OF THE CHARITY</b>                       |      |        |        |        |        |
| Unrestricted funds  | 10   |        | 44,885 |        | 92,567 |
| Moldova funds   | 10   |        | 2,094  |        | 5,220  |
| Romania funds   | 10   |        | 9      |        | 24     |
| Ukraine funds   | 10   |        | 3,264  |        | 1,744  |
|   |      |        | 50,252 |        | 99,555 |

  
 Hugh Scudder (Charity Director)

  
 Richard Critchley (Treasurer)

The financial statements were approved by the Trustees on 13 March 2025

The notes on pages 9 to 14 form part of these financial statements

**CHRISTIAN RESPONSE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2024**

**NOTE 1. ACCOUNTING POLICIES**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

- a) **Basis of Accounting**  
The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and Statement of Recommended Practice Charities SORP (FRS102).
- b) **Income and Expenditure**  
Voluntary income including legacies is accounted for on receipt, but expenditure is accounted for when the liability is incurred.
- c) **Tax Refunds**  
Tax refunds arise out of the receipt of donations by way of Gift Aid. Credit is taken in the accounts for these refunds when the underlying gift is received, and allocated to the area designated for each gift.
- d) **Depreciation and Fixed Assets**  
Fixed assets are capitalised at cost and depreciation is calculated so as to write off the cost of the assets over their effective useful lives. Only assets costing in excess of £500 are capitalised. Equipment is written off on a straight-line basis by equal instalments over three or four years.
- e) **Allocation of Costs**  
Costs are allocated directly to the fund to which they relate or are apportioned on a reasonable justifiable and consistent basis. Bank interest and bank charges are allocated to unrestricted.
- f) **Foreign Currencies**  
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2024**  
(continued)

**NOTE 2. ANALYSIS OF INCOME**

|                                    | Moldova<br>Funds<br>2024 £ | Romania<br>Funds<br>2024 £ | Ukraine<br>Funds<br>2024<br>£ | Unrestrict<br>-ed Funds<br>2024<br>£ | Total<br>Funds<br>2024<br>£ | Total<br>Funds<br>2023<br>£ |
|------------------------------------|----------------------------|----------------------------|-------------------------------|--------------------------------------|-----------------------------|-----------------------------|
| <b>Monetary donations</b>          |                            |                            |                               |                                      |                             |                             |
| Donations                          | 96,861                     | 450                        | 54,305                        | 223,220                              | 374,836                     | 268,904                     |
| Legacies                           | -                          | -                          | -                             | -                                    | -                           | -                           |
| Tax refunds                        | 6,129                      | 15                         | 261                           | 2,700                                | 9,105                       | 12,168                      |
|                                    | <b>102,990</b>             | <b>465</b>                 | <b>54,566</b>                 | <b>225,920</b>                       | <b>383,941</b>              | <b>281,072</b>              |
| <br>                               |                            |                            |                               |                                      |                             |                             |
| Donated goods<br>(estimated value) | 79,581                     | -                          | 35,658                        | -                                    | 115,239                     | 95,917                      |
| <b>Total donations</b>             | <b>182,571</b>             | <b>465</b>                 | <b>90,224</b>                 | <b>225,920</b>                       | <b>499,180</b>              | <b>376,989</b>              |
| <br>                               |                            |                            |                               |                                      |                             |                             |
| Bank interest                      | -                          | -                          | -                             | 1,802                                | 1,802                       | 1,513                       |
| <br>                               |                            |                            |                               |                                      |                             |                             |
| <b>Total income</b>                | <b>182,571</b>             | <b>465</b>                 | <b>90,224</b>                 | <b>227,722</b>                       | <b>500,982</b>              | <b>378,502</b>              |

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2024**  
(continued)

**NOTE 3. ANALYSIS OF EXPENDITURE**

|   | Moldova<br>Funds<br>2024<br>£ | Romania<br>Funds<br>2024<br>£ | Ukraine<br>Funds<br>2024<br>£ | Unrestrict<br>-ed Funds<br>2024<br>£ | Total<br>Funds<br>2024<br>£ | Total<br>Funds<br>2023<br>£ |
|---|-------------------------------|-------------------------------|-------------------------------|--------------------------------------|-----------------------------|-----------------------------|
| <b>Raising funds</b>  |                               |                               |                               |                                      |                             |                             |
| Printing, postage and office supplies                       | 344                           | -                             | 342                           | -                                    | 686                         | 1,127                       |
| <b>Charitable activities</b>                                |                               |                               |                               |                                      |                             |                             |
| Monetary grants   | 169,844                       | 480                           | 193,017                       | -                                    | 363,341                     | 263,371                     |
| Haulage and fuel  | 12,259                        | -                             | 13,672                        | -                                    | 25,931                      | 31,302                      |
| Warehouse costs   | 961                           | -                             | 869                           | -                                    | 1,830                       | 1,812                       |
| Travel and subsistence                                      | 1,825                         | -                             | -                             | -                                    | 1,825                       | 2,975                       |
| Bank charges  | -                             | -                             | -                             | 404                                  | 404                         | 440                         |
| Support costs   | 883                           | -                             | 884                           | -                                    | 1,767                       | 1,725                       |
| Purchased goods *   | -                             | -                             | 39,262                        | -                                    | 39,262                      | -                           |
| Donated goods *<br>(estimated value)                        | 79,581                        | -                             | 35,658                        | -                                    | 115,239                     | 95,917                      |
| <b>Total charitable activities</b>                          | <b>265,353</b>                | <b>480</b>                    | <b>283,362</b>                | <b>404</b>                           | <b>549,599</b>              | <b>397,542</b>              |
| <b>Total expenditure</b>                                    | <b>265,697</b>                | <b>480</b>                    | <b>283,704</b>                | <b>404</b>                           | <b>550,285</b>              | <b>398,669</b>              |
| <b>Total monetary expenditure (excluding donated goods)</b> | <b>186,116</b>                | <b>480</b>                    | <b>248,046</b>                | <b>404</b>                           | <b>435,046</b>              | <b>302,752</b>              |

\* Purchased and donated goods sent by lorry to Moldova and Ukraine

**NOTE 4. SUPPORT COSTS**

The support costs and their allocation across geographical fund areas is as follows:

|                         | Moldova<br>Funds<br>2024<br>£ | Romania<br>Funds<br>2024<br>£ | Ukraine<br>Funds<br>2024<br>£ | Total<br>Funds<br>2024<br>£ | Total<br>Funds<br>2023<br>£ |
|-------------------------|-------------------------------|-------------------------------|-------------------------------|-----------------------------|-----------------------------|
| Insurance               | 403                           | -                             | 404                           | 807                         | 765                         |
| Independent examination | 480                           | -                             | 480                           | 960                         | 960                         |
|                         | <b>883</b>                    | <b>-</b>                      | <b>884</b>                    | <b>1,767</b>                | <b>1,665</b>                |

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2024  
(continued)**

**NOTE 5. DONATED GOODS**

The total value of humanitarian aid goods sent to Moldova and Ukraine was \$190,030 as reported in Cargo Manifests. This equates to £154,501, applying a factor of 1.23 \$ to £. The goods sent included £39,363 value of goods purchased by cr2ee, which gives a net value of goods donated by supporters of £115,239. Donated goods have been included in the calculation of income (see Note 2) and expenditure (see Note 3).

|                        | 2024     | 2023    |
|------------------------|----------|---------|
| Value of donated goods | £115,239 | £95,917 |
|                        | <hr/>    | <hr/>   |

**NOTE 6. TRUSTEE'S REMUNERATION, EXPENSES AND DONATIONS**

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them. Also, no remuneration has been made in any previous year.

Legitimate expenses of the charity of £166 were reimbursed to one trustee in the year.

The trustees spent money on other items without seeking reimbursement, and made donations to the charity totalling £720 in 2024.

**NOTE 7. TANGIBLE FIXED ASSETS**

|                       | £     |
|-----------------------|-------|
| <b>Equipment cost</b> |       |
| Brought forward       | 1,521 |
| Disposal              | -     |
| Purchase              | -     |
|                       | <hr/> |
| Carried forward       | 1,521 |
|                       | <hr/> |
| <b>Depreciation</b>   |       |
| Brought forward       | -     |
| Disposals             | -     |
| Charge for year       | 507   |
|                       | <hr/> |
| Carried forward       | 507   |
|                       | <hr/> |
| <b>Net Book Value</b> |       |
| 31.12.2024            | 1,014 |
|                       | <hr/> |
| 31.12.2023            | 1,521 |
|                       | <hr/> |

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2024**  
(continued)

**NOTE 8. BANK AND CASH**

All bank accounts and cash balances are held in the United Kingdom.

**NOTE 9. MOVEMENT IN FUNDS**

| <b>Current year</b>       | <b>Balance at 1 January 2024</b><br>£ | <b>Income</b><br>£ | <b>Expenditure</b><br>£ | <b>Transfers</b><br>£ | <b>Balance at 31 December 2024</b><br>£ |
|---------------------------|---------------------------------------|--------------------|-------------------------|-----------------------|---|
| <b>Unrestricted funds</b> | 92,567                                | 227,722            | 404                     | (275,000)             | 44,885                                  |
| <b>Restricted funds</b>   |                                       |                    |                         |                       |   |
| Moldova                   | 5,220                                 | 182,571            | 265,697                 | 80,000                | 2,094                                   |
| Romania                   | 24                                    | 465                | 480                     | -                     | 9                                       |
| Ukraine                   | 1,744                                 | 90,224             | 283,704                 | 195,000               | 3,264                                   |
|                           | 6,988                                 | 273,260            | 549,881                 | 275,000               | 5,367                                   |
| <b>Total funds</b>        | <b>99,555</b>                         | <b>500,982</b>     | <b>550,285</b>          | <b>-</b>              | <b>50,252</b>                           |
| <b>Prior year</b>         | <b>Balance at 1 January 2023</b><br>£ | <b>Income</b><br>£ | <b>Expenditure</b><br>£ | <b>Transfers</b><br>£ | <b>Balance at 31 December 2023</b><br>£ |
| <b>Unrestricted funds</b> | 80,451                                | 72,556             | 440                     | (60,000)              | 92,567                                  |
| <b>Restricted funds</b>   |                                       |                    |                         |                       |   |
| Moldova                   | 33,337                                | 124,863            | 202,980                 | 50,000                | 5,220                                   |
| Romania                   | -                                     | 1,538              | 1,514                   | -                     | 24                                      |
| Ukraine                   | 5,934                                 | 179,545            | 193,735                 | 10,000                | 1,744                                   |
|                           | 39,271                                | 305,946            | 398,229                 | 60,000                | 6,988                                   |
| <b>Total funds</b>        | <b>119,722</b>                        | <b>378,502</b>     | <b>398,669</b>          | <b>-</b>              | <b>99,555</b>                           |

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2024**  
(continued)

**NOTE 10. NET ASSETS BETWEEN FUNDS AT YEAR END**

| Current year                  | Moldova      | Romania    | Ukraine      | Unrestricted  | Total 2024    |
|-------------------------------|--------------|------------|--------------|---------------|---------------|
|                               | Funds 2024   | Funds 2024 | Funds 2024   | Funds 2024    |               |
|                               | £            | £          | £            | £             | £             |
| Fixed assets                  | 507          | -          | 507          | -             | 1,014         |
| Current assets:               |              |            |              |               |               |
| Cash at bank                  | 451          | 4          | 2886         | 43,530        | 46,871        |
| Debtors                       | 1,820        | 5          | 556          | 1355          | 3,736         |
| Creditors (due within 1 year) | (684)        | -          | (685)        | -             | (1369)        |
|                               | <b>2,094</b> | <b>9</b>   | <b>3,264</b> | <b>44,885</b> | <b>50,252</b> |

| Prior year                    | Moldova      | Romania    | Ukraine      | Unrestricted  | Total 2023    |
|-------------------------------|--------------|------------|--------------|---------------|---------------|
|                               | Funds 2023   | Funds 2023 | Funds 2023   | Funds 2023    |               |
|                               | £            | £          | £            | £             | £             |
| Fixed assets                  | 761          | -          | 760          | -             | 1,521         |
| Current assets:               |              |            |              |               |               |
| Cash at bank                  | 2,446        | 24         | 918          | 91,798        | 95,186        |
| Debtors                       | 2,697        | -          | 751          | 769           | 4,217         |
| Creditors (due within 1 year) | (684)        | -          | (685)        | -             | (1369)        |
|                               | <b>5,220</b> | <b>24</b>  | <b>1,744</b> | <b>92,567</b> | <b>99,555</b> |

**CHRISTIAN RESPONSE**

England & Wales - Charity number 1062623

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# Accounts

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**CHRISTIAN RESPONSE**

**ACCOUNTS**

**Year Ended 31 December 2023**

**Registered Charity**

**No 1062623**

## CHRISTIAN RESPONSE

### ADMINISTRATIVE INFORMATION

|                             |   |
|-----------------------------|---|
| <b>TRUSTEES</b>             | Mr Graham Carey<br>Mr Richard Critchley<br>Mr Hugh Scudder                  |
| <b>PRINCIPAL ADDRESS</b>    | 20 Vision Hill Road<br>Budleigh Salterton<br>Devon<br>EX9 6EE               |
| <b>BANKERS</b>              | Barclays Bank Plc<br>Bedford Street<br>Exeter<br>EX1 1LX                    |
| <b>INDEPENDENT EXAMINER</b> | Mr S J Bright<br>Chartered Accountant<br>10 High Croft<br>Exeter<br>EX4 4JQ |
| <b>CHARITY NUMBER</b>       | 1062623   |

# CHRISTIAN RESPONSE

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

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## CHRISTIAN RESPONSE

### TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

#### INTRODUCTION

The Trustees submit the Trustees' Report and unaudited financial statements for the year ended 31 December 2023. The charity registration number is 1062623. The Trustees confirm that the Trustees' Report and financial statements have been prepared so as to conform to the Governing Document dated 7 April 1997, The Charities Act 2011 and The Charities SORP (FRS102). The Trustees consider that the Charity is exempt from the requirement for an audit, but that an independent examination is required.

In preparing the Trustees' Report and financial statements, the Trustees have paid due regard to Section 17(5) of the 2011 Charities Act concerning public benefit guidance.

#### LEGAL AND ADMINISTRATIVE INFORMATION

1. The name of the Charity is Christian Response.
2. The governing document is the Trust Deed dated 7th April 1997 and the scheme registered by the Charity Commissioners on 3rd June 1997. Registered Charity No. 1062623. The trust uses the working titles "Christian Response", "Christian Response to Eastern Europe", "cr2ee" and "cree".
3. The principal address for the charity is 20 Vision Hill Road, Budleigh Salterton, Devon, EX9 6EE.
4. The names of the Trustees are:  
  
Graham Carey (Chair of Trustees)  
Richard Critchley (Secretary and Treasurer)  
Hugh Scudder (Charity Director)  
  
The trustees meet formally on a minimum of 3 times a year.
5. Trustees are appointed in accordance with governing documents. In practice there must be at least 3 trustees.
6. The main bank accounts are held with Barclays Bank, and a savings account is held with Kingdom Bank. The independent examiner is Stephen J Bright (Chartered Accountant), 10 High Croft, Exeter, EX4 4JQ. Solicitors are appointed as required.

## CHRISTIAN RESPONSE TRUSTEES' ANNUAL REPORT (continued)

### AIMS AND MANAGEMENT OF CHRISTIAN RESPONSE

#### Objects of the charity

The objects of the charity are to provide relief to disadvantaged and vulnerable people living in Eastern Europe through the support of donations received from individuals and organisations in the UK. The main areas of work during 2023 were Moldova and Ukraine.

Help is given by supporting families and churches through financial gifts, taking humanitarian aid, and setting up projects to provide long term benefits and independence. It is also given through arranging for special medical diagnosis and treatment here in the UK.

#### Mission Statement

The Mission Statement for Christian Response (cr2ee) is to encourage disadvantaged people living in Eastern Europe by:

- Letting them know there are people in the UK who care for and regularly pray for them.
- Sharing our worldly wealth with them.
- Sharing the love of Jesus with them.
- Helping them to help themselves.
- Being a source of inspiration and encouragement to everyone at all times and in all places.

#### Key management personnel

The trustees consider that the Board of Trustees are the key management personnel of the charity in charge of directing and controlling the charity and its day-to-day operation. All trustees give their time freely and no trustee is remunerated. Details of expenses and related party transactions are shown in notes 7 and 8. Each trustee has visited Moldova in the past, and Hugh Scudder has visited Ukraine. Therefore, the trustees have understanding of the needs of the families and organisations that cr2ee supports.

#### Public benefit

The trustees have considered the requirements to be of benefit to the public as required by the Charity Commission. They are satisfied that the current activities as listed above are for the benefit of many needy families and individuals in Eastern Europe, and so meet those requirements.

#### Reserves Policy

Reserves are the resources of the trust that can be made available to spend for all or any of the trust's purposes once it has met its commitments and other planned expenditure. The current aim is to maintain a minimum level of £50k reserves in hand: this is equivalent to about three months of expenditure. The reserves held by the charity on 31st December 2023 amounted to £95k.

#### Risks

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate these risks. All funds are in UK bank accounts protected by the UK's Financial Services Compensation Scheme (FSCS), and the trustees ensure that the maximum in any one banking organisation is £85,000.

## CHRISTIAN RESPONSE TRUSTEES' ANNUAL REPORT (continued)

### REVIEW OF ACTIVITIES DURING 2023

#### Areas of activity

For many years cr2ee has been helping disadvantaged and vulnerable people in Moldova. In 2020, cr2ee stopped its general work in Romania, but has continued to occasionally help a couple of families that some supporters have known for many years. Since the start of the Russian war in Ukraine in early 2022, cr2ee has been also providing humanitarian aid to displaced Ukrainians through some churches in Ukraine.

During 2023 the charity's **total monetary income was £283k**, of which £281k was from monetary donations (including Gift Aid tax refunds). The **total expenditure was £303k**, of which £263k was sent as grants for the peoples of Moldova, Ukraine, and Romania, and £33k was spent on haulage and warehouse costs for delivering humanitarian aid goods.

In addition, an estimated £96k value of humanitarian aid goods was donated by our supporters and sent to Eastern Europe in seven truck-loads. Each truck was fully laden with bedding, clothing, food, medical supplies, toiletries and other humanitarian goods were. The final two trucks included over 5000 Christmas shoeboxes for children and family boxes. In total, 80 tonnes of aid was delivered.

The activities in 2023 are summarised in the table below.

| Area         | Activity  | Money sent in 2023 (thousands of £) | Lorry loads of humanitarian aid in 2023 | Estimated value of donated humanitarian aid (thousands of £) |
|--------------|---|-------------------------------------|---|--|
| Moldova      | Money and aid sent through longstanding trusted partners in Moldova           | £144k                               | 3                                       | £42k   |
| Ukraine      | Money and aid sent through newly established partners in Ukraine              | £118k                               | 4                                       | £54k   |
| Romania      | Money raised by individuals in Devon sent directly to two families in Romania | £1.5k                               | -                                       | -  |
| <b>TOTAL</b> |   | <b>£263k</b><br>(£199k in 2022)     | <b>7</b><br>(7 in 2022)                 | <b>£96k</b><br>(£24k in 2022)                                |

#### Money sent to Eastern Europe

During 2023 money was sent each month via trusted local partner churches and trusted individuals to help disadvantaged and vulnerable people in Eastern Europe. Financial gifts and family support boxes sponsored by families here in the UK were given to over 200 families in Moldova. Some of the money was used to buy animals or seeds to encourage people to grow their own food, or buy wood to help them keep warm in the cold winter weather which can drop as low as -20°C, or pay for medical fees or education. Money was also used to support soup kitchens, and fund summer camps and other activities for children. Similarly, financial gifts were sent to various churches/Christian organisations in Ukraine to help displaced people.

## **CHRISTIAN RESPONSE TRUSTEES' ANNUAL REPORT (continued)**

cr2ee obtains signed receipts from each of its partners to confirm right use of the funds that have been sent and photographs of projects. Also, frequent on-line contact is maintained to keep aware of the needs and how the aid has been distributed.

### **Visits**

One of cr2ee's trustees, Hugh Scudder, visited Eastern Europe three times in 2023, and has regular conversations with our partners in Moldova and Ukraine, to better understand the needs of people, see first-hand the work being done by the charity's partners, and be assured that supporters' money is being used appropriately. Importantly, the personal visits help to build on the excellent relationships cr2ee has with the hundreds of families helped in Moldova. This personal contact is very important and builds trust with the disadvantaged and vulnerable.

### **Supporting activities**

There were five trustees' meetings during 2023, which were held on-line to save travelling costs. During the year the finances were managed including the delivery of money and humanitarian aid to Moldova and Ukraine, and the charity's policies were reviewed. In addition, the potential merits of transferring the cr2ee from charitable trust status to charitable incorporated organisation (CIO) status were considered: it was concluded that at the present time the disadvantages outweigh the benefits.

cr2ee held six online News and Prayer meetings to inform supporters of latest issues in Moldova and Ukraine, and to pray.

Three newsletters (January, July and November) were distributed to over 400 supporters to keep them informed of the work of the charity. In addition, a summary of the 2022 Annual Report was sent to supporters in March. News items were also published on cr2ee's Facebook page and website. Many presentations about the charity's work were given to church and other groups throughout the year.

## **ACKNOWLEDGEMENTS**

### **Supporters and volunteers**

The funding of the charity is provided through regular and occasional gifts from individuals and organisations. During the year there has been generous support by churches, charitable trusts, companies, schools and other organisations who have given both financial donations and goods/services for distribution in Moldova or Ukraine. cr2ee is very grateful to all donors.

The sending of such a large quantity of humanitarian aid goods in 2023 was achieved by the wonderful support of many volunteers. The trustees are very grateful to the large number of people who supported the charity through their giving of aid, and those who freely gave a lot of time to assist with the collection and sorting of the humanitarian aid and loading the lorries. All the work is carried out by volunteers. cr2ee could not have done any of this without the wonderful team of volunteers.

## CHRISTIAN RESPONSE TRUSTEES' ANNUAL REPORT (continued)

### Warehousing and haulage

cr2ee is very grateful to a supporter for the use of premises known as "The Old Acorn Kindergarten, Exmouth" for the receiving and sorting of humanitarian aid. Also, another supporter has kindly provided the use of storage at Ford Farm Barn in Kenton. These premises have enabled cr2ee to safely sort and store goods before despatch by lorry to Eastern Europe.

The tremendous willingness of the Romanian driver enabled the transport of humanitarian aid from the store in Exmouth to Ukraine on 4 occasions, in addition to deliveries to the usual destination in Moldova.

### TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements or recommended practice have been followed, subject to any 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 accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the charity (Accounts and Reports) Regulations and the provision of the trust deed. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Signed .....  
Graham Carey (Chairman)

Authorised to sign on 22 February 2024

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CHRISTIAN RESPONSE**

**YEAR ENDED 31 DECEMBER 2023**

I report on the accounts of the Charity for the year ended 31 December 2023, which are set out on pages 7 to 15.

**Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- (a) examine the accounts (under section 145 of the 2011 Act);
- (b) to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- (c) to state whether particular matters have come to my attention.

**Basis of Independent Examiner's report**


My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statements below.

**Independent Examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect,
  - accounting records were not kept in accordance with Section 63 of the 2008 Act and Section 130 of the 2011 Act;
  - the accounts do not comply with the records; and
  - the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any considered as part of an independent examination.

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephen J Bright MA (Oxon) MBA FCA  
Chartered Accountant  
10 High Croft, Exeter, EX4 4JQ

Date: 22 February 2024

**CHRISTIAN RESPONSE**  
**STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 DECEMBER 2023**

| Note                               | Moldova<br>Funds 2023<br>£ | Romania<br>Funds 2023<br>£ | Ukraine<br>Funds 2023<br>£ | Unrestrict-<br>ed Funds<br>2023 £ | Total<br>2023<br>£ | Moldova<br>Funds 2022<br>£ | Romania<br>Funds 2022<br>£ | Ukraine<br>Funds 2022<br>£ | Unrestrict-<br>ed Funds<br>2022 £ | Total<br>2022<br>£ |
|------------------------------------|----------------------------|----------------------------|----------------------------|-----------------------------------|--------------------|----------------------------|----------------------------|----------------------------|-----------------------------------|--------------------|
| <b>Income from:</b>                |                            |                            |                            |                                   |                    |                            |                            |                            |                                   |                    |
| 2                                  | 124,863                    | 1,538                      | 179,545                    | 71,043                            | 376,989            | 137,284                    | 621                        | 139,674                    | 17,307                            | 294,886            |
| Bank interest                      | -                          | -                          | -                          | 1513                              | 1513               | -                          | -                          | -                          | 507                               | 507                |
| <b>Total income</b>                | <b>124,863</b>             | <b>1,538</b>               | <b>179,545</b>             | <b>72,556</b>                     | <b>378,502</b>     | <b>137,284</b>             | <b>621</b>                 | <b>139,674</b>             | <b>17,814</b>                     | <b>295,393</b>     |
| <b>Expenditure on:</b>             |                            |                            |                            |                                   |                    |                            |                            |                            |                                   |                    |
| 3                                  | 575                        | -                          | 552                        | -                                 | 1,127              | 806                        | -                          | 577                        | -                                 | 1,383              |
| Charitable activities (*)          | 202,405                    | 1,514                      | 193,183                    | 440                               | 397,542            | 124,142                    | 621                        | 133,163                    | 564                               | 258,490            |
| <b>Total expenditure</b>           | <b>202,980</b>             | <b>1,514</b>               | <b>193,735</b>             | <b>440</b>                        | <b>398,669</b>     | <b>124,948</b>             | <b>621</b>                 | <b>133,740</b>             | <b>564</b>                        | <b>259,873</b>     |
| <b>Net income/ (expenditure)</b>   | <b>(78,117)</b>            | <b>24</b>                  | <b>(14,190)</b>            | <b>72,116</b>                     | <b>(20,167)</b>    | <b>12,336</b>              | <b>0</b>                   | <b>5,934</b>               | <b>17,250</b>                     | <b>35,520</b>      |
| <b>Transfers</b>                   | <b>50,000</b>              | <b>-</b>                   | <b>10,000</b>              | <b>(60,000)</b>                   | <b>-</b>           | <b>-</b>                   | <b>-</b>                   | <b>-</b>                   | <b>-</b>                          | <b>-</b>           |
| <b>Net movement in funds</b>       | <b>(28,117)</b>            | <b>24</b>                  | <b>(4,190)</b>             | <b>12,116</b>                     | <b>(20,167)</b>    | <b>12,336</b>              | <b>-</b>                   | <b>5,934</b>               | <b>17,250</b>                     | <b>35,520</b>      |
| <b>Total funds brought forward</b> | <b>33,337</b>              | <b>-</b>                   | <b>5,934</b>               | <b>80,451</b>                     | <b>119,722</b>     | <b>21,001</b>              | <b>-</b>                   | <b>-</b>                   | <b>63,201</b>                     | <b>84,202</b>      |
| <b>Total funds carried forward</b> | <b>5,220</b>               | <b>24</b>                  | <b>1,744</b>               | <b>92,567</b>                     | <b>99,555</b>      | <b>33,337</b>              | <b>-</b>                   | <b>5,934</b>               | <b>80,451</b>                     | <b>119,722</b>     |

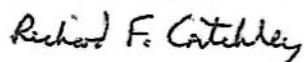
(\*) The values reported here include the value of donated goods, as well as monetary income and expenditure. See Notes 2 and 3 for details.

**CHRISTIAN RESPONSE  
BALANCE SHEET  
AS AT 31 DECEMBER 2023**

|   | Note | £             | 2023<br>£     | £              | 2022<br>£      |
|---|------|---------------|---------------|----------------|----------------|
| <b>FIXED ASSETS</b>                                       |      |               |               |                |                |
| Tangible Fixed Assets                                     | 9    |               | 1,521         |                | -              |
| <b>CURRENT ASSETS</b>                                     |      |               |               |                |                |
| Debtors (tax recoverable)                                 |      | 2,926         |               | 2,767          |                |
| Debtors (other)   |      | 1,291         |               | 1,409          |                |
| Cash at bank  | 10   | 95,186        |               | 116,917        |                |
|   |      | <u>99,403</u> |               | <u>121,093</u> |                |
| <b>CURRENT LIABILITIES</b>                                |      |               |               |                |                |
| Creditors: amounts falling due within one year (Accruals) |      | 1,369         |               | 1,371          |                |
| Net current assets  |      |               | 98,034        |                | 119,722        |
| <b>TOTAL NET ASSETS</b>                                   |      |               | <u>99,555</u> |                | <u>119,722</u> |
| <b>THE FUNDS OF THE CHARITY</b>                           |      |               |               |                |                |
| Unrestricted funds  | 12   |               | 92,567        |                | 80,451         |
| Moldova funds   | 12   |               | 5,220         |                | 33,337         |
| Romania funds   | 12   |               | 24            |                | -              |
| Ukraine funds   | 12   |               | 1,744         |                | 5,934          |
|   |      |               | <u>99,555</u> |                | <u>119,722</u> |



Graham Carey (Chairman)



Richard Critchley (Treasurer)

The financial statements were approved by the Trustees on 22 February 2024

The notes on pages 9 to 15 form part of these financial statements

**CHRISTIAN RESPONSE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2023**

**NOTE 1. ACCOUNTING POLICIES**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

- a) **Basis of Accounting**  
The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and Statement of Recommended Practice Charities SORP (FRS102).
- b) **Income and Expenditure**  
Voluntary income including legacies is accounted for on receipt, but expenditure is accounted for when the liability is incurred.
- c) **Tax Refunds**  
Tax refunds arise out of the receipt of donations by way of Gift Aid. Credit is taken in the accounts for these refunds when the underlying gift is received, and allocated to the area designated for each gift.
- d) **Depreciation and Fixed Assets**  
Fixed assets are capitalised at cost and depreciation is calculated so as to write off the cost of the assets over their effective useful lives. Only assets costing in excess of £500 are capitalised. Equipment is written off on a straight-line basis by equal instalments over three or four years.
- e) **Allocation of Costs**  
Costs are allocated directly to the fund to which they relate or are apportioned on a reasonable justifiable and consistent basis. Bank interest and bank charges are allocated to unrestricted.
- f) **Foreign Currencies**  
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2023  
(continued)**

**NOTE 2. ANALYSIS OF INCOME**

|                                    | <b>Moldova<br/>Funds<br/>2023 £</b> | <b>Romania<br/>Funds<br/>2023 £</b> | <b>Ukraine<br/>Funds<br/>2023<br/>£</b> | <b>Unrestrict<br/>-ed Funds<br/>2023<br/>£</b> | <b>Total<br/>Funds<br/>2023<br/>£</b> | <b>Total<br/>Funds<br/>2022<br/>£</b> |
|------------------------------------|-------------------------------------|-------------------------------------|---|--|---------------------------------------|---------------------------------------|
| <b>Monetary donations</b>          |                                     |                                     |   |  |                                       |                                       |
| Donations                          | 73,567                              | 1,300                               | 125,301                                 | 68,736   | 268,904                               | 245,693                               |
| Legacies                           | -                                   | -                                   | -                                       | -  | -                                     | 10,000                                |
| Tax refunds                        | 9,062                               | 238                                 | 561                                     | 2,307  | 12,168                                | 15,225                                |
|                                    | <hr/> 82,629                        | <hr/> 1,538                         | <hr/> 125,862                           | <hr/> 71,043                                   | <hr/> 281,072                         | <hr/> 270,918                         |
| Donated goods<br>(estimated value) | 42,234                              | -                                   | 53,683                                  | -  | 95,917                                | 23,968                                |
| <b>Total donations</b>             | <hr/> <b>124,863</b>                | <hr/> <b>1,538</b>                  | <hr/> <b>179,545</b>                    | <hr/> <b>71,403</b>                            | <hr/> <b>376,989</b>                  | <hr/> <b>294,886</b>                  |
| Bank interest                      | -                                   | -                                   | -                                       | 1,513  | 1,513                                 | 507                                   |
| <b>Total income</b>                | <hr/> <b>124,863</b>                | <hr/> <b>1,538</b>                  | <hr/> <b>179,545</b>                    | <hr/> <b>72,556</b>                            | <hr/> <b>378,502</b>                  | <hr/> <b>295,393</b>                  |

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2023  
(continued)**

**NOTE 3. ANALYSIS OF EXPENDITURE**

|   | <b>Moldova<br/>Funds<br/>2023<br/>£</b> | <b>Romania<br/>Funds<br/>2023<br/>£</b> | <b>Ukraine<br/>Funds<br/>2023<br/>£</b> | <b>Unrestrict<br/>-ed Funds<br/>2023<br/>£</b> | <b>Total<br/>Funds<br/>2023<br/>£</b> | <b>Total<br/>Funds<br/>2022<br/>£</b> |
|---|---|---|---|--|---------------------------------------|---------------------------------------|
| <b>Raising funds</b>  |   |   |   |  |                                       |                                       |
| Printing, postage and office supplies                       | 575                                     | -                                       | 552                                     | -  | 1,127                                 | 1,383                                 |
| <b>Charitable activities</b>                                |   |   |   |  |                                       |                                       |
| Monetary grants   | 143,536                                 | 1,514                                   | 118,321                                 | -  | 263,371                               | 198,935                               |
| Haulage and fuel  | 12,831                                  | -                                       | 18,471                                  | -  | 31,302                                | 30,441                                |
| Warehouse costs   | 848                                     | -                                       | 964                                     | -  | 1,812                                 | 785                                   |
| Travel and subsistence                                      | 2,093                                   | -                                       | 882                                     | -  | 2,975                                 | 2,093                                 |
| Bank charges  | -                                       | -                                       | -                                       | -  | 440                                   | 564                                   |
| Support costs   | 863                                     | -                                       | 862                                     | 440  | 1,725                                 | 1,704                                 |
| Donated goods (estimated value)                             | 42,234                                  | -                                       | 53,683                                  | -  | 95,917                                | 23,968                                |
| <b>Total charitable activities</b>                          | <b>202,405</b>                          | <b>1,514</b>                            | <b>193,183</b>                          | <b>440</b>                                     | <b>397,542</b>                        | <b>258,490</b>                        |
| <b>Total expenditure</b>                                    | <b>202,980</b>                          | <b>1,514</b>                            | <b>193,735</b>                          | <b>440</b>                                     | <b>398,669</b>                        | <b>259,873</b>                        |
| <b>Total monetary expenditure (excluding donated goods)</b> | <b>160,746</b>                          | <b>1,514</b>                            | <b>140,052</b>                          | <b>440</b>                                     | <b>302,752</b>                        | <b>235,905</b>                        |

**NOTE 4. SUPPORT COSTS**

The support costs and their allocation across geographical fund areas is as follows:

|                         | <b>Moldova<br/>Funds<br/>2023<br/>£</b> | <b>Romania<br/>Funds<br/>2023<br/>£</b> | <b>Ukraine<br/>Funds<br/>2023<br/>£</b> | <b>Total<br/>Funds<br/>2023<br/>£</b> | <b>Total<br/>Funds<br/>2022<br/>£</b> |
|-------------------------|---|---|---|---------------------------------------|---------------------------------------|
| Insurance               | 383                                     | -                                       | 382                                     | 765                                   | 789                                   |
| Independent examination | 480                                     | -                                       | 480                                     | 960                                   | 915                                   |
|                         |   |   |   | <b>1,725</b>                          | <b>1,704</b>                          |

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2023**  
(continued)

**NOTE 5. MONETARY GRANTS**

The monetary grants during 2023 are summarised by geographical fund area as follows:

|   | 2023 (£'000) | 2022 (£'000) |
|---|--------------|--------------|
| <b>Moldova:</b>                             |              |              |
| Family support                              | 85.4         | 71.4         |
| Soup kitchens                               | 22.7         | 18.8         |
| Children's camps and other activities       | 10.6         | 2.4          |
| Winter fuel support                         | 12.6         | 7.8          |
| Building improvements                       | 12.3         | -            |
| <b>Romania:</b>                             |              |              |
| Family support                              | 1.5          | 0.6          |
| <b>Ukraine:</b>                             |              |              |
| Support for displaced persons in Ukraine    | 75.6         | 16.3         |
| Support for displaced Ukrainians in Moldova | -            | 81.6         |
| Children's camps and other activities       | 6.1          | -            |
| Winter fuel support                         | 7.3          | -            |
| Building improvements (e.g. kitchens)       | 29.3         | -            |
| <b>Total</b>                                | <b>263.4</b> | <b>198.9</b> |

**NOTE 6. DONATED GOODS**

Donated goods have been included in donations received and gifts made. These goods have been included in the accounts at the valuations given on the cargo manifests when the goods were shipped.

|                        | 2023   | 2022   |
|------------------------|--------|--------|
|                        | £      | £      |
| Value of donated goods | 95,917 | 23,968 |

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2023**  
**(continued)**

**NOTE 7. TRUSTEE'S REMUNERATION AND EXPENSES**

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them. Also, no remuneration has been made in any previous year.

Expenses of the charity of £3,241 (2022: £1,729) were reimbursed to two trustees in the year. This includes £1521 for new IT equipment (fixed asset purchase), the cost of which was specifically covered by a supporter, and £635 travel and associated expenses incurred by Hugh Scudder during his Mission Trips to Eastern Europe for the charity during 2023, the cost of which was covered by donations from him. The other expenses were for printing, postage and stationery costs, and warehouse supplies.

**NOTE 8. RELATED PARTY TRANSACTIONS**

The trustees also spent money on other items without seeking reimbursement, and made donations to the charity totalling £2,552.

**NOTE 9. TANGIBLE FIXED ASSETS**

|                       | £     |
|-----------------------|-------|
| <b>Equipment cost</b> |       |
| Brought forward       | -     |
| Disposal              | -     |
| Purchase              | 1,521 |
|                       | <hr/> |
| Carried forward       | 1,521 |
|                       | <hr/> |
| <b>Depreciation</b>   |       |
| Brought forward       | -     |
| Disposals             | -     |
| Charge for year       | -     |
|                       | <hr/> |
| Carried forward       | -     |
|                       | <hr/> |
| <b>Net Book Value</b> |       |
| 31.12.2023            | 1,521 |
|                       | <hr/> |
| 31.12.2022            | -     |
|                       | <hr/> |

**NOTE 10. BANK AND CASH**

All bank accounts and cash balances are held in the United Kingdom.

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2023**  
(continued)

**NOTE 11. MOVEMENT IN FUNDS**

| Current year              | Balance<br>at 1<br>January<br>2023<br>£            | Income<br>£         | Expenditure<br>£         | Transfers<br>£         | Balance at<br>31<br>December<br>2023<br>£            |
|---------------------------|--|---------------------|--------------------------|------------------------|--|
| <b>Unrestricted funds</b> | 80,451   | 72,556              | 440                      | (60,000)               | 92,567   |
| <b>Restricted funds</b>   |  |                     |                          |                        |  |
| Moldova                   | 33,337   | 124,863             | 202,980                  | 50,000                 | 5,220  |
| Romania                   | -  | 1,538               | 1,514                    | -                      | 24   |
| Ukraine                   | 5,934  | 179,545             | 193,735                  | 10,000                 | 1,744  |
|                           | 39,271   | 305,946             | 398,229                  | 60,000                 | 6,988  |
| <b>Total funds</b>        | <b>119,722</b>                                     | <b>378,502</b>      | <b>398,669</b>           | -                      | <b>99,555</b>  |
| <b>Prior year</b>         | <b>Balance<br/>at 1<br/>January<br/>2022<br/>£</b> | <b>Income<br/>£</b> | <b>Expenditure<br/>£</b> | <b>Transfers<br/>£</b> | <b>Balance at<br/>31<br/>December<br/>2022<br/>£</b> |
| <b>Unrestricted funds</b> | 63,201   | 17,814              | 564                      | -                      | 80,451   |
| <b>Restricted funds</b>   |  |                     |                          |                        |  |
| Moldova                   | 21,001   | 137,284             | 124,948                  | -                      | 33,337   |
| Romania                   | -  | 621                 | 621                      | -                      | -  |
| Ukraine                   | -  | 139,674             | 133,740                  | -                      | 5,934  |
|                           | 21,001   | 277,579             | 259,309                  | -                      | 39,327   |
| <b>Total funds</b>        | <b>84,202</b>                                      | <b>295,393</b>      | <b>259,873</b>           | -                      | <b>119,722</b>                                       |

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2023**  
(continued)

**NOTE 12. NET ASSETS BETWEEN FUNDS AT YEAR END**

| Current year                  | Moldova      | Romania    | Ukraine      | Unrestricted  | Total 2023    |
|-------------------------------|--------------|------------|--------------|---------------|---------------|
|                               | Funds 2023   | Funds 2023 | Funds 2023   | Funds 2023    |               |
|                               | £            | £          | £            | £             |               |
| Fixed assets                  | 761          | -          | 760          | -             | 1,521         |
| Current assets:               |              |            |              |               |               |
| Cash at bank                  | 2,446        | 24         | 918          | 91,798        | 95,186        |
| Debtors                       | 2,697        | -          | 751          | 769           | 4,217         |
| Creditors (due within 1 year) | (684)        | -          | (685)        | -             | (1369)        |
|                               | <b>5,220</b> | <b>24</b>  | <b>1,744</b> | <b>92,567</b> | <b>99,555</b> |

| Prior year                    | Moldova       | Romania    | Ukraine      | Unrestricted  | Total 2022     |
|-------------------------------|---------------|------------|--------------|---------------|----------------|
|                               | Funds 2022    | Funds 2022 | Funds 2022   | Funds 2022    |                |
|                               | £             | £          | £            | £             |                |
| Fixed assets                  | -             | -          | -            | -             | -              |
| Current assets:               |               |            |              |               |                |
| Cash at bank                  | 31,802        | -          | 4,684        | 80,431        | 116,917        |
| Debtors                       | 2,456         | -          | 1,700        | 20            | 4176           |
| Creditors (due within 1 year) | (921)         | -          | (450)        | -             | (1371)         |
|                               | <b>33,337</b> | <b>-</b>   | <b>5,934</b> | <b>80,451</b> | <b>119,722</b> |

**CHRISTIAN RESPONSE**

England & Wales - Charity number 1062623

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# Accounts

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**CHRISTIAN RESPONSE**

**ACCOUNTS**

**Year Ended 31 December 2022**

**Registered Charity  
No 1062623**

## CHRISTIAN RESPONSE

### ADMINISTRATIVE INFORMATION

|                                 |   |
|---------------------------------|---|
| <b>TRUSTEES</b>                 | Mr Graham Carey<br>Mr Richard Critchley<br>Mr Hugh Scudder                  |
| <b>PRINCIPAL ADDRESS</b>        | 20 Vision Hill Road<br>Budleigh Salterton<br>Devon<br>EX9 6EE               |
| <b>BANKERS</b>                  | Barclays Bank Plc<br>Bedford Street<br>Exeter<br>EX1 1LX                    |
| <b>INDEPENDENT<br/>EXAMINER</b> | Mr S J Bright<br>Chartered Accountant<br>10 High Croft<br>Exeter<br>EX4 4JQ |
| <b>CHARITY NUMBER</b>           | 1062623   |

# CHRISTIAN RESPONSE

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

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| Independent Examiner's Report     | 7     |
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| Balance Sheet                     | 9     |
| Notes to the Accounts             | 10-16 |

## CHRISTIAN RESPONSE

### TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

#### INTRODUCTION

The Trustees submit the Trustees' Report and unaudited financial statements for the year ended 31 December 2022. The charity registration number is 1062623. The Trustees confirm that the Trustees' Report and financial statements have been prepared so as to conform to the Governing Document dated 7 April 1997, The Charities Act 2011 and The Charities SORP (FRS102). The Trustees consider that the Charity is exempt from the requirement for an audit, but that an independent examination is required.

In preparing the Trustees' Report and financial statements, the Trustees have paid due regard to Section 17(5) of the 2011 Charities Act concerning public benefit guidance.

#### LEGAL AND ADMINISTRATIVE INFORMATION

1. The name of the Charity is Christian Response.
2. The governing document is the Trust Deed dated 7th April 1997 and the scheme registered by the Charity Commissioners on 3rd June 1997. Registered Charity No. 1062623. The trust uses the working titles "Christian Response", "Christian Response to Eastern Europe", "CR2EE" and "CREE".
3. The principal address for the charity is 20 Vision Hill Road, Budleigh Salterton, Devon, EX9 6EE.
4. The names of the Trustees are:  
  
Graham Carey (Chair of Trustees)  
Richard Critchley (Secretary and Treasurer)  
Hugh Scudder (Charity Director)  
  
The trustees meet formally on a minimum of 3 times a year.
5. Trustees are appointed in accordance with governing documents. In practice there must be at least 3 trustees.
6. The main bank accounts are held with Barclays Bank, and a savings account is held with Kingdom Bank. The independent examiner is Stephen J Bright (Chartered Accountant), 10 High Croft, Exeter, EX4 4JQ. Solicitors are appointed as required.

## **CHRISTIAN RESPONSE TRUSTEES' ANNUAL REPORT (continued)**

### **AIMS AND MANAGEMENT OF CHRISTIAN RESPONSE**

#### **Objects of the charity**

The objects of the charity are to provide relief to disadvantaged and vulnerable people living in Eastern Europe through the support of donations received from individuals and organisations in the UK. In practice the charity's main areas of work during 2022 were Moldova and Ukraine.

Help is given by supporting families, churches and medical organisations through financial gifts, taking humanitarian aid, and setting up projects to provide long term benefits and independence. It is also given through arranging for special medical diagnosis and treatment here in the United Kingdom.

#### **Mission Statement**

The Mission Statement for Christian Response (cr2ee) is to encourage disadvantaged people living in Eastern Europe by:

- Letting them know there are people in the UK who care for and regularly pray for them.
- Sharing our worldly wealth with them.
- Sharing the love of Jesus with them.
- Helping them to help themselves.
- Being a source of inspiration and encouragement to everyone at all times and in all places.

#### **Key management personnel**

The trustees consider that the Board of Trustees are the key management personnel of the charity in charge of directing and controlling the charity and its day-to-day operation. All trustees give their time freely and no trustee is remunerated. Details of expenses and related party transactions are shown in notes 7 and 8. Each trustee has visited Moldova in the past, and during 2022 Hugh Scudder visited Ukraine, as well as Moldova, on 2 occasions. Therefore, the trustees have understanding of the needs of the families and organisations that cr2ee supports.

### **REVIEW OF ACTIVITIES DURING 2022**

#### **Areas of activity**

In recent years cr2ee's primary focus has been helping disadvantaged and vulnerable people in Moldova. In March 2022, a Ukraine Appeal was set up in response to the Russian war in Ukraine in order to help the large numbers of Ukrainian refugees fleeing to Moldova. Subsequently, cr2ee has been also providing humanitarian aid to displaced Ukrainians through some churches in Ukraine.

## CHRISTIAN RESPONSE TRUSTEES' ANNUAL REPORT (continued)

cr2ee's activities in 2022 have been in the following areas:

- **Moldova** – to help vulnerable and needy Moldovans
- **Ukrainian refugees** – to help cr2ee's partners in Moldova support Ukrainian refugees that fled to Moldova
- **Ukraine** – to help displaced Ukrainians in Ukraine
- **Romania** – in 2020, cr2ee stopped its general work in Romania, but has continued to help a family that it has known for many years.

The activities are summarised in the table below and described further in the following paragraphs.

| Area               | Activity  | Money sent in 2022<br>(thousands of £) | Lorry loads of<br>humanitarian aid |
|--------------------|---|--|------------------------------------|
| Moldova            | Money and aid sent through longstanding trusted partners in Moldova     | £100k                                  | 2                                  |
| Ukrainian refugees |   | £82k                                   | 2                                  |
| Ukraine            | Money and aid sent through newly established partners in Ukraine        | £16k                                   | 3                                  |
| Romania            | Money raised by a group in Devon sent directly to one family in Romania | £0.6k                                  | -                                  |
| <b>TOTAL</b>       |   | <b>£199k</b>                           | <b>7</b>                           |

### Response of supporters

There was a massive response from the public and cr2ee's existing supporters to the Ukraine Appeal, because of the impacts of the war in Ukraine. The supporters continued to donate for needs in Moldova and responded to the extra needs of Moldovans due to high inflation. As a result, £272k in monetary donations (including Gift Aid refunds) was received, which is much greater than the £87k received in 2021.

### Money sent to Eastern Europe

During 2022 money was sent each month via trusted local partner churches and trusted individuals to help disadvantaged and vulnerable people in Eastern Europe. A total of £199k of monetary grants was sent to Moldova, Ukraine and Romania. This far exceeded the £92k sent in 2021.

Financial gifts and family support boxes sponsored by families here in the UK were given to over 200 families in Moldova. Some of the money was used to buy animals or seeds to encourage people to grow their own food, or buy wood to help them keep warm in the cold winter weather which can drop as low as -20°C, or pay for medical fees or education. Money was also used to support soup kitchens (in Balti, Orhei, Chipereni, and Borceag) and children's homes, and to provide accommodation for homeless families to live in.

cr2ee obtains signed receipts from each of its partners to confirm right use of the funds that have been sent and photographs of projects. Also, frequent on-line contact is maintained to keep aware of the needs and how the aid was being distributed.

## **CHRISTIAN RESPONSE TRUSTEES' ANNUAL REPORT (continued)**

### **Humanitarian aid trucks**

In addition to monetary support, 7 humanitarian aid trucks, fully laden with bedding, clothing, food, toiletries and other humanitarian goods were sent to Eastern Europe. In total 89 tonnes of aid was delivered: 2 truck-loads to Moldova contained goods primarily for Ukrainian refugees, 3 trips went to Ukraine, and 2 contained aid for Moldova – the December truck included 4200 Christmas shoeboxes for Moldovan children.

### **Visits**

One of cr2ee's trustees, Hugh Scudder, visited Moldova and Ukraine twice (in April/May and in August/September) to better understand the needs of people, see first-hand the work being done by the charity's partners, and be assured that supporters' money is being used appropriately. Most importantly, the personal visits help to build on the excellent relationships cr2ee has with the hundreds of families helped in Moldova. This personal contact is very important and builds trust with the disadvantaged and vulnerable.

### **Supporting activities**

There were 6 trustees' meetings during 2022, which were held on-line to save travelling costs. During the year the finances were managed, the Ukraine Appeal was established, the delivery of money and humanitarian aid to Moldova and Ukraine was monitored, and the charity's policies were reviewed.

cr2ee held six online News and Prayer meetings to inform supporters of latest issues in Moldova and Ukraine, and to pray.

Five newsletters (February, March, April, May and September) were distributed to over 300 supporters to keep them informed of the work of the charity. In addition, a summary of the 2021 Annual Report and an update on the Ukraine Appeal were sent to supporters in September. News items were also published on cr2ee's Facebook page and website.

## **ACKNOWLEDGEMENTS**

### **Fundraising**

The funding of the charity is provided through regular and occasional gifts from individuals and organisations as a result of personal contact with the charity's many supporters and through the many presentations that are given throughout the year. Some supporters organise coffee mornings and other events in support of the charity. In 2022, many new supporters donated to the Ukraine Appeal. cr2ee is very grateful to all donors.

## **CHRISTIAN RESPONSE TRUSTEES' ANNUAL REPORT (continued)**

### **Supporters**

The trustees are very grateful to a large number of people who supported the charity through their financial giving and giving of aid, and the many volunteers who assist with the collection and sorting of the humanitarian aid and medical supplies. There are also those who give their time loading the lorries. All the work is carried out by volunteers.

The sending of such a large quantity of humanitarian aid goods in 2022 was achieved by the wonderful support of many volunteers who freely gave a lot of time, sometimes daily, transporting aid to the storage facility, sorting of the aid, and loading the trucks. cr2ee could not have done any of this without their wonderful team of volunteers.

### **Organisations**

During the year there has been generous support by churches, charitable trusts, companies, schools and other organisations who have given both financial donations and goods/services for distribution in Moldova or Ukraine. The provision of vehicles for collection and moving of goods here in the UK and warehousing for the collection and sorting of Humanitarian aid and medical supplies is greatly appreciated.

### **Warehousing and haulage**

cr2ee is very grateful to a supporter for the use of premises known as "The Old Acorn Kindergarten, Exmouth" for the receiving and sorting of humanitarian aid. The premises have enabled cr2ee to safely sort and store goods before despatch by lorry to Eastern Europe.

The tremendous willingness of the Romanian driver enabled the transport of humanitarian aid from the store in Exmouth to a war zone in Ukraine on 3 occasions, in addition to deliveries to the usual destination in Moldova.

## **FINANCIAL MATTERS**

### **Public benefit**

The trustees have considered the requirements to be of benefit to the public as required by the Charity Commission. They are satisfied that the current activities as listed above are for the benefit of many needy families and individuals in Eastern Europe, and so meet those requirements.

### **Income and expenditure**

The main aim of the trust is to raise funds for distribution to families and organisations in Eastern Europe and to assist improvements in the standards of living and independence of the very poor people in that area. During this year the charity received a total of £271k (2021: £87k) from general donations, including Gift Aid tax refunds, and £24k (2021: £7k) in donated goods. The large increases above the previous year resulted from the Ukraine Appeal.

Expenditure for the year was £236k (2020: £106k) out of which £199k (2020: £92k) was specific gifts and aid for the peoples of Moldova (£100k), Ukraine (refugees and displaced persons) (£98k), and Romania (£0.6k).

## CHRISTIAN RESPONSE TRUSTEES' ANNUAL REPORT (continued)

### Reserves Policy

Reserves are the resources of the trust that can be made available to spend for all or any of the trust's purposes once it has met its commitments and covered its other planned expenditure. The current aim is to maintain a minimum level of £40k reserves in hand: this is equivalent to three months of expenditure. The reserves held by the charity on 31st December 2022 amounted to £120k.

### Risks

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate these risks. All funds are in UK bank accounts protected by the UK's Financial Services Compensation Scheme (FSCS), and the trustees ensure that the maximum in any one banking organisation is £85,000.

### TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements or recommended practice have been followed, subject to any 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 accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the charity (Accounts and Reports) Regulations and the provision of the trust deed. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Signed .....  
Graham Carey (Chairman)

Authorised to sign on 16 March 2023

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRISTIAN RESPONSE

YEAR ENDED 31 DECEMBER 2022

I report on the accounts of the Charity for the year ended 31 December 2022, which are set out on pages 8 to 16.

## Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- (a) examine the accounts (under section 145 of the 2011 Act);
- (b) to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- (c) to state whether particular matters have come to my attention.

## Basis of Independent Examiner's report

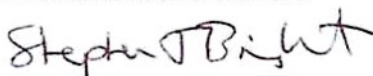
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statements below.

## Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect,
  - accounting records were not kept in accordance with Section 63 of the 2008 Act and Section 130 of the 2011 Act;
  - the accounts do not comply with the records; and
  - the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any considered as part of an independent examination.

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephen J Bright MA (Oxon) MBA FCA  
Chartered Accountant  
10 High Croft, Exeter, EX4 4JQ

Date: 16 March 2023

**CHRISTIAN RESPONSE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 DECEMBER 2022**

| Note                               | Moldova<br>Funds 2022<br>£ | Romania<br>Funds 2022<br>£ | Ukraine<br>Funds 2022<br>£ | Unrestrict-<br>ed Funds<br>2022 £ | Total<br>2022<br>£ | Moldova<br>Funds 2021<br>£ | Romania<br>Funds 2021<br>£ | Ukraine<br>Funds 2021<br>£ | Unrestrict-<br>ed Funds<br>2021 £ | Total<br>2020<br>£ |
|------------------------------------|----------------------------|----------------------------|----------------------------|-----------------------------------|--------------------|----------------------------|----------------------------|----------------------------|-----------------------------------|--------------------|
| <b>Income from:</b>                |                            |                            |                            |                                   |                    |                            |                            |                            |                                   |                    |
| 2 Donations and Legacies           | 137,284                    | 621                        | 139,674                    | 17,307                            | 294,886            | 94,001                     | 222                        | -                          | -                                 | 94,223             |
| Bank interest                      | -                          | -                          | -                          | 507                               | 507                | -                          | -                          | -                          | 184                               | 184                |
| <b>Total income</b>                | <b>137,284</b>             | <b>621</b>                 | <b>139,674</b>             | <b>17,814</b>                     | <b>295,393</b>     | <b>94,001</b>              | <b>222</b>                 | <b>-</b>                   | <b>184</b>                        | <b>94,407</b>      |
| <b>Expenditure on:</b>             |                            |                            |                            |                                   |                    |                            |                            |                            |                                   |                    |
| 3 Raising funds                    | 806                        | -                          | 577                        | -                                 | 1,383              | 355                        | -                          | -                          | -                                 | 355                |
| 3 Charitable activities            | 124,142                    | 621                        | 133,163                    | 564                               | 258,490            | 105,472                    | 222                        | -                          | -                                 | 105,694            |
| <b>Total expenditure</b>           | <b>124,948</b>             | <b>621</b>                 | <b>133,740</b>             | <b>564</b>                        | <b>259,873</b>     | <b>105,827</b>             | <b>222</b>                 | <b>-</b>                   | <b>-</b>                          | <b>106,049</b>     |
| <b>Net income/ (expenditure)</b>   | <b>12,336</b>              | <b>0</b>                   | <b>5,934</b>               | <b>17,250</b>                     | <b>35,520</b>      | <b>(11,826)</b>            | <b>-</b>                   | <b>-</b>                   | <b>184</b>                        | <b>(11,642)</b>    |
| <b>Transfers</b>                   | <b>-</b>                   | <b>-</b>                   | <b>-</b>                   | <b>-</b>                          | <b>-</b>           | <b>-</b>                   | <b>-</b>                   | <b>-</b>                   | <b>-</b>                          | <b>-</b>           |
| <b>Net movement in funds</b>       | <b>12,336</b>              | <b>-</b>                   | <b>5,934</b>               | <b>17,250</b>                     | <b>35,520</b>      | <b>(11,826)</b>            | <b>-</b>                   | <b>-</b>                   | <b>184</b>                        | <b>(11,642)</b>    |
| <b>Total funds brought forward</b> | <b>21,001</b>              | <b>-</b>                   | <b>-</b>                   | <b>63,201</b>                     | <b>84,202</b>      | <b>32,827</b>              | <b>-</b>                   | <b>-</b>                   | <b>63,107</b>                     | <b>95,844</b>      |
| <b>Total funds carried forward</b> | <b>33,337</b>              | <b>-</b>                   | <b>5,934</b>               | <b>80,451</b>                     | <b>119,722</b>     | <b>21,001</b>              | <b>-</b>                   | <b>-</b>                   | <b>63,201</b>                     | <b>84,202</b>      |

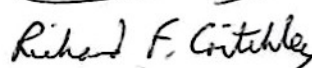
**CHRISTIAN RESPONSE  
BALANCE SHEET  
AS AT 31 DECEMBER 2022**

|   | Note | 2022           | 2021          |
|---|------|----------------|---------------|
|   |      | £              | £             |
| <b>FIXED ASSETS</b>                                       |      |                |               |
| Tangible Fixed Assets                                     | 9    | -              | -             |
| <b>CURRENT ASSETS</b>                                     |      |                |               |
| Debtors (tax recoverable)                                 |      | 2,767          | 3,540         |
| Debtors (other)   |      | 1,409          | 1,741         |
| Cash at bank  | 10   | 116,917        | 80,291        |
|   |      | 121,093        | 85,572        |
| <b>CURRENT LIABILITIES</b>                                |      |                |               |
| Creditors: amounts falling due within one year (Accruals) |      | 1,371          | 1,370         |
| Net current assets  |      | 119,722        | 84,202        |
| <b>TOTAL NET ASSETS</b>                                   |      | <b>119,722</b> | <b>84,202</b> |
| <br><b>THE FUNDS OF THE CHARITY</b>                       |      |                |               |
| Unrestricted funds  | 12   | 80,451         | 63,201        |
| Moldova funds   | 12   | 33,337         | 21,001        |
| Romania funds   | 12   | -              | -             |
| Ukraine funds   | 12   | 5,934          | -             |
|   |      | <b>119,722</b> | <b>84,202</b> |

Graham Carey (Chairman)



Richard Critchley (Treasurer)



The financial statements were approved by the Trustees on 16 March 2022

The notes on pages 10 to 16 form part of these financial statements

**CHRISTIAN RESPONSE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**NOTE 1. ACCOUNTING POLICIES**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

- a) **Basis of Accounting**  
 The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and Statement of Recommended Practice Charities SORP (FRS102).
- b) **Income and Expenditure**  
 Voluntary income including legacies is accounted for on receipt, but expenditure is accounted for when the liability is incurred.
- c) **Tax Refunds**  
 Tax refunds arise out of the receipt of donations by way of Gift Aid. Credit is taken in the accounts for these refunds when the underlying gift is received, and allocated to the area designated for each gift.
- d) **Depreciation and Fixed Assets**  
 Fixed assets are capitalised at cost and depreciation is calculated so as to write off the cost of the assets over their effective useful lives. Only assets costing in excess of £250 are capitalised. Equipment is written off on a straight-line basis by equal instalments over three or four years.
- e) **Allocation of Costs**  
 Costs are allocated directly to the fund to which they relate or are apportioned on a reasonable justifiable and consistent basis. Bank interest and bank charges are allocated to unrestricted.
- f) **Foreign Currencies**  
 Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**NOTE 2. DONATIONS AND LEGACIES**

|               | 2022    | 2021   |
|---------------|---------|--------|
|               | £       | £      |
| Donations     | 243,693 | 76,392 |
| Donated goods | 23,968  | 7,083  |
| Legacies      | 10,000  | 0      |
| Tax refunds   | 15,225  | 10,748 |
|               | <hr/>   | <hr/>  |
|               | 294,886 | 94,223 |
|               | <hr/>   | <hr/>  |

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2022**  
**(continued)**

**NOTE 3. ANALYSIS OF EXPENDITURE**

|                                       | <b>Moldova<br/>Funds 2022<br/>£</b> | <b>Romania<br/>Funds 2022<br/>£</b> | <b>Ukraine<br/>Funds 2022<br/>£</b> | <b>Unrestricted<br/>Funds 2022<br/>£</b> | <b>Total<br/>2022<br/>£</b> |
|---------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--|-----------------------------|
| <b>Raising funds</b>                  |                                     |                                     |                                     |  |                             |
| Printing, postage and office supplies | 806                                 | -                                   | 577                                 | -  | 1,383                       |
| <b>Charitable activities</b>          |                                     |                                     |                                     |  |                             |
| Monetary grants                       | 100,393                             | 621                                 | 97,921                              | -  | 198,935                     |
| Donated goods                         | 9,423                               | -                                   | 14,545                              | -  | 23,968                      |
| Haulage and fuel                      | 11,329                              | -                                   | 19,112                              | -  | 30,441                      |
| Warehouse costs                       | 327                                 | -                                   | 458                                 | -  | 785                         |
| Travel and subsistence                | 1,805                               | -                                   | 288                                 | -  | 2,093                       |
| Bank charges                          | -                                   | -                                   | -                                   | 564                                      | 564                         |
| Support costs                         | 865                                 | -                                   | 839                                 | -  | 1,704                       |
|                                       | <b>124,142</b>                      | <b>621</b>                          | <b>133,163</b>                      | <b>564</b>                               | <b>258,490</b>              |
| <b>Total expenditure</b>              | <b>124,948</b>                      | <b>621</b>                          | <b>133,740</b>                      | <b>564</b>                               | <b>259,873</b>              |

|                                       | <b>Moldova<br/>Funds 2021<br/>£</b> | <b>Romania<br/>Funds 2021<br/>£</b> | <b>Ukraine<br/>Funds 2021<br/>£</b> | <b>Unrestricted<br/>Funds 2021<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|---------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--|-----------------------------|
| <b>Raising funds</b>                  |                                     |                                     |                                     |  |                             |
| Printing, postage and office supplies | 355                                 | -                                   | -                                   | -  | 355                         |
| <b>Charitable activities</b>          |                                     |                                     |                                     |  |                             |
| Monetary grants                       | 85,102                              | 222                                 | -                                   | -  | 85,324                      |
| Donated goods                         | 7,083                               | -                                   | -                                   | -  | 7,083                       |
| Haulage and fuel                      | 9,866                               | -                                   | -                                   | -  | 9,866                       |
| Warehouse costs                       | 514                                 | -                                   | -                                   | -  | 514                         |
| Travel and subsistence                | 1,069                               | -                                   | -                                   | -  | 1,069                       |
| Bank charges                          | 216                                 | -                                   | -                                   | -  | 216                         |
| Support costs                         | 1,622                               | -                                   | -                                   | -  | 1,622                       |
|                                       | <b>105,472</b>                      | <b>222</b>                          | <b>-</b>                            | <b>-</b>                                 | <b>105,694</b>              |
| <b>Total expenditure</b>              | <b>105,827</b>                      | <b>222</b>                          | <b>-</b>                            | <b>-</b>                                 | <b>106,049</b>              |

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2022**  
(continued)

**NOTE 4. SUPPORT COSTS**

|                                  | <b>2022</b> | <b>2021</b> |
|----------------------------------|-------------|-------------|
|                                  | £           | £           |
| Insurance                        | 789         | 747         |
| Independent examination          | 915         | 875         |
|                                  | <hr/>       | <hr/>       |
|                                  | 1,704       | 1,622       |
|                                  | <hr/>       | <hr/>       |
|                                  | <b>2022</b> | <b>2021</b> |
|                                  | £           | £           |
| Allocated as follows:            |             |             |
| Moldova: Insurance               | 400         | 747         |
| Ukraine: Insurance               | 389         | 0           |
| Moldova: Independent examination | 465         | 875         |
| Ukraine: Independent examination | 450         | 0           |
|                                  | <hr/>       | <hr/>       |
|                                  | 1,704       | 1,622       |
|                                  | <hr/>       | <hr/>       |

**NOTE 5. MONETARY GRANTS**

During the year there were 78 grants (2021: 62) totalling £158,054 (2021: £54,076) to responsible individuals for onward distribution to families and individuals for the relief of hardship and for special needs. In addition, there were 64 grants (2021: 58) of £40,881 (2021: £31,248) to institutions, again via responsible individuals. The geographical split of the gifts shown below is summarised in the analysis of expenditure in note 3.

The grants for families and individuals were:

|                                    | <b>2022</b> | <b>2021</b> | <b>Fund</b> |
|------------------------------------|-------------|-------------|-------------|
|                                    | £           | £           |             |
| Family support: Moldova            | 55,871      | 38,559      | Moldova     |
| Family support: Romania            | 621         | 222         | Romania     |
| Family support: Ukrainian refugees | 81,659      | -           | Ukraine     |
| Medical costs                      | 9,948       | 8,142       | Moldova     |
| Animals and trees                  | 844         | 1,618       | Moldova     |
| Education costs                    | 795         | 1,438       | Moldova     |
| Winter fuel                        | 7,784       | 2,243       | Moldova     |
| Home repairs for poor families     | -           | 1854        | Moldova     |
| Computer for translator            | 532         | -           | Moldova     |
|                                    | <hr/>       | <hr/>       |             |
|                                    | 158,054     | 54,076      |             |
|                                    | <hr/>       | <hr/>       |             |

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2022**  
(continued)

**NOTE 5. MONETARY GRANTS (continued)**

The grants to institutions were as follows:

|  | <b>2022</b>   | <b>2021</b>   | <b>Fund</b> |
|--|---------------|---------------|-------------|
|  | £             | £             |             |
| Orhei Church and soup kitchen                          | 2,014         | 2,007         | Moldova     |
| Soup kitchens (Balti, Chiperceni and Borceag)          | 16,884        | 11,198        | Moldova     |
| Summer camps   | 1,545         | 1,828         | Moldova     |
| Christmas children's activities                        | 900           | 846           | Moldova     |
| Children's work at Hirtopul                            | -             | 337           | Moldova     |
| Chiperceni Church building work                        | -             | 11,539        | Moldova     |
| Raspuns Crestin for rehousing of poor families         | -             | 463           | Moldova     |
| Taxes and legal fees for transfer of Gura Bicului      | -             | 169           | Moldova     |
| Repairs at Gura Bicului Centre                         | -             | 1,479         | Moldova     |
| Funeral expenses                                       | 3,276         | 1,382         | Moldova     |
| Displaced Ukrainians (Vinnitsya and Kryvyi Rih cities) | 16,262        | -             | Ukraine     |
|  | <hr/>         | <hr/>         |             |
|  | <b>40,881</b> | <b>31,248</b> |             |
|  | <hr/>         | <hr/>         |             |

**NOTE 6. DONATED GOODS**

Donated goods have been included in donations received and gifts made. These goods have been included in the accounts at the valuations given on the cargo manifests when the goods were shipped.

|                        | <b>2022</b> | <b>2021</b> |
|------------------------|-------------|-------------|
|                        | £           | £           |
| Value of donated goods | 23,968      | 7,083       |
|                        | <hr/>       | <hr/>       |

**NOTE 7. TRUSTEE'S REMUNERATION AND EXPENSES**

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them. Also, no remuneration has been made in any previous year.

Expenses of the charity of £1,729 (2021: £718) were reimbursed to 2 (2021: 2) trustees in the year. This includes £732 travel and associated expenses incurred by Hugh Scudder during his Mission Trips to Moldova and Ukraine for the charity during 2022. The other expenses were for printing, IT, postage and stationery costs. The trustees also spend money on other items without seeking reimbursement.

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2022**  
**(continued)**

**NOTE 8. RELATED PARTY TRANSACTIONS**

In addition to the reimbursement of expenses to the trustees detailed in note 7, there were donations to the charity totalling £1749 by 2 trustees and the wife of one of the trustees.

**NOTE 9. TANGIBLE FIXED ASSETS**

|                       | £     |
|-----------------------|-------|
| <b>Equipment cost</b> |       |
| Brought forward       | 265   |
| Disposal              | (265) |
|                       | ----- |
| Carried forward       | -     |
|                       | ----- |
| <b>Depreciation</b>   |       |
| Brought forward       | 265   |
| Disposals             | (265) |
| Charge for year       |       |
|                       | ----- |
| Carried forward       | -     |
|                       | ----- |
| <b>Net Book Value</b> |       |
| 31.12.2022            | -     |
|                       | ----- |
| 31.12.2021            | -     |
|                       | ----- |

All tangible fixed assets are held in the United Kingdom.

**NOTE 10. BANK AND CASH**

All bank accounts and cash balances are held in the United Kingdom.

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2022**  
(continued)

**NOTE 11. MOVEMENT IN FUNDS**

| <b>Current year</b>       | <b>Balance at 1 January 2022</b><br>£ | <b>Income</b><br>£    | <b>Expenditure</b><br>£ | <b>Transfers</b><br>£ | <b>Balance at 31 December 2022</b><br>£ |
|---------------------------|---------------------------------------|-----------------------|-------------------------|-----------------------|---|
| <b>Unrestricted funds</b> | 63,201                                | 17,814                | 564                     | -                     | 80,451                                  |
| <b>Restricted funds</b>   |                                       |                       |                         |                       |   |
| Moldova                   | 21,001                                | 137,284               | 124,948                 | -                     | 33,337                                  |
| Romania                   | -                                     | 621                   | 621                     | -                     | -                                       |
| Ukraine                   | -                                     | 139,674               | 133,740                 | -                     | 5,934                                   |
|                           | <u>21,001</u>                         | <u>277,579</u>        | <u>259,309</u>          | <u>-</u>              | <u>39,327</u>                           |
| <b>Total funds</b>        | <u><b>84,202</b></u>                  | <u><b>295,393</b></u> | <u><b>259,873</b></u>   | <u><b>-</b></u>       | <u><b>119,722</b></u>                   |
| <b>Prior year</b>         | <b>Balance at 1 January 2021</b><br>£ | <b>Income</b><br>£    | <b>Expenditure</b><br>£ | <b>Transfers</b><br>£ | <b>Balance at 31 December 2021</b><br>£ |
| <b>Unrestricted funds</b> | 63,017                                | 184                   | -                       | -                     | 63,201                                  |
| <b>Restricted funds</b>   |                                       |                       |                         |                       |   |
| Moldova                   | 32,827                                | 94,001                | 105,827                 | -                     | 21,001                                  |
| Romania                   | -                                     | 222                   | 222                     | -                     | -                                       |
| Ukraine                   | -                                     | -                     | -                       | -                     | -                                       |
|                           | <u>32,827</u>                         | <u>94,223</u>         | <u>106,049</u>          | <u>-</u>              | <u>21,001</u>                           |
| <b>Total funds</b>        | <u><b>95,844</b></u>                  | <u><b>94,407</b></u>  | <u><b>106,049</b></u>   | <u><b>-</b></u>       | <u><b>84,202</b></u>                    |

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2022**  
(continued)

**NOTE 12. NET ASSETS BETWEEN FUNDS**

| Current year                  | Moldova       | Romania    | Ukraine      | Unrestricted  | Total 2022     |
|-------------------------------|---------------|------------|--------------|---------------|----------------|
|                               | Funds 2022    | Funds 2022 | Funds 2022   | Funds 2022    |                |
|                               | £             | £          | £            | £             | £              |
| Fixed assets                  | -             | -          | -            | -             | -              |
| Current assets:               |               |            |              |               |                |
| Cash at bank                  | 31,802        | -          | 4,684        | 80,431        | 116,917        |
| Debtors                       | 2,456         | -          | 1,700        | 20            | 4176           |
| Creditors (due within 1 year) | (921)         | -          | (450)        | -             | (1371)         |
|                               | <b>33,337</b> | <b>-</b>   | <b>5,934</b> | <b>80,451</b> | <b>119,722</b> |

| Prior year                    | Moldova       | Romania    | Ukraine    | Unrestricted  | Total 2021    |
|-------------------------------|---------------|------------|------------|---------------|---------------|
|                               | Funds 2021    | Funds 2020 | Funds 2021 | Funds 2021    |               |
|                               | £             | £          | £          | £             | £             |
| Fixed assets                  | -             | -          | -          | -             | -             |
| Current assets                |               |            |            |               |               |
| Cash at bank                  | 36,111        | -          | -          | 61,511        | 97,622        |
| Debtors                       | -             | -          | -          | 2,877         | 2,877         |
| Creditors (due within 1 year) | (3,284)       | -          | -          | (1371)        | (4,655)       |
|                               | <b>32,827</b> | <b>-</b>   | <b>-</b>   | <b>63,017</b> | <b>95,844</b> |

**CHRISTIAN RESPONSE**

England & Wales - Charity number 1062623

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# Accounts

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**CHRISTIAN RESPONSE**

**ACCOUNTS**

**Year Ended 31 December 2021**

**Registered Charity**

**No 1062623**

## **CHRISTIAN RESPONSE**

### **ADMINISTRATIVE INFORMATION**

**TRUSTEES** Mr Graham Carey  
Mr Richard Critchley  
Mr Hugh Scudder

**PRINCIPAL ADDRESS** 20 Vision Hill Road  
Budleigh Salterton  
Devon  
EX9 6EE

**BANKERS** Barclays Bank Plc  
Bedford Street  
Exeter  
EX1 1LX

**INDEPENDENT  
EXAMINER** Mr S J Bright  
Chartered Accountant  
10 High Croft  
Exeter  
EX4 4JQ

**CHARITY NUMBER** 1062623

# CHRISTIAN RESPONSE

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

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| Statement of Financial Activities | 7     |
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## CHRISTIAN RESPONSE

### TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

#### INTRODUCTION

The Trustees submit the Trustees' Report and unaudited financial statements for the year ended 31 December 2021. The charity registration number is 1062623. The Trustees confirm that the Trustees' Report and financial statements have been prepared so as to conform to the Governing Document dated 7 April 1997, The Charities Act 2011 and The Charities SORP (FRS102). The Trustees consider that the Charity is exempt from the requirement for an audit, but that an independent examination is required.

In preparing the Trustees' Report and financial statements, the Trustees have paid due regard to Section 17(5) of the 2011 Charities Act concerning public benefit guidance.

#### LEGAL AND ADMINISTRATIVE INFORMATION

1. The name of the Charity is Christian Response.
2. The governing document is the Trust Deed dated 7th April 1997 and the scheme registered by the Charity Commissioners on 3rd June 1997. Registered Charity No. 1062623. The trust uses the working titles "Christian Response", "Christian Response to Eastern Europe", "CR2EE" and "CREE".
3. The principal address for the charity is 20 Vision Hill Road, Budleigh Salterton, Devon, EX9 6EE.
4. The names of the Trustees are:  
  
Graham Carey (Chair of Trustees)  
Richard Critchley (Secretary and Treasurer)  
Hugh Scudder (Charity Director)  
  
The trustees meet formally on a minimum of 3 times a year.
5. Trustees are appointed in accordance with governing documents. In practice there must be at least 3 trustees.
6. The main bank accounts are held with Barclays Bank, and a savings account is held with Kingdom Bank. The independent examiner is Stephen J Bright (Chartered Accountant), 10 High Croft, Exeter, EX4 4JQ. Solicitors are appointed as required.

## CHRISTIAN RESPONSE TRUSTEES' ANNUAL REPORT (continued)

### AIMS AND MANAGEMENT OF CHRISTIAN RESPONSE

#### Objects of the charity

The objects of the charity are to provide relief to disadvantaged and vulnerable people living in Eastern Europe through the support of donations received from individuals and organisations in this country. In practice the charity's main area of work during 2021 was Moldova.

Help is given by supporting families, churches and medical organisations through financial gifts, taking Humanitarian aid and medical supplies, and setting up projects to provide long term benefits and independence. It is also given through arranging for special medical diagnosis and treatment here in the United Kingdom.

#### Mission Statement

Our Mission Statement is to encourage disadvantaged people living in Eastern Europe by:

- Letting them know there are people in England who care for and regularly pray for them.
- Sharing our worldly wealth with them.
- Sharing the love of Jesus with them.
- Helping them to help themselves.
- Being a source of inspiration and encouragement to everyone at all times and in all places.

#### Key management personnel

The trustees consider that the board of trustees are the key management personnel of the charity in charge of directing and controlling the charity and its day-to-day operation. All trustees give their time freely and no trustee is remunerated. Details of expenses and related party transactions are shown in notes 7 and 8. Each member of the team has visited Moldova in the past, and therefore has some understanding of the needs of the families.

Where volunteers are involved in visiting Moldova or elsewhere in Eastern Europe in support of the work of the charity, they are encouraged to raise funds toward the cost for their travel. Whilst in the country, accommodation is normally with families and a small gift is sometimes given to them to help to cover the cost of food.

### REVIEW OF ACTIVITIES DURING 2021

#### Support for poor and needy families in Moldova

During 2021 we continued to send money each month via trusted partners to help poor and vulnerable people in Moldova and Romania. Additional funds were sent to Moldova for families and individuals experiencing extra suffering due to the impacts of Coronavirus. In addition to three humanitarian aid trucks, a total of £85,000 of monetary grants was sent to Moldova.

Financial gifts and family support boxes sponsored by families here in England were given to over 200 families, with extra payments in 2021 due to the effects of the pandemic on incomes and needs, and taking on additional projects where possible.

## **CHRISTIAN RESPONSE TRUSTEES' ANNUAL REPORT (continued)**

Some of the money was used to pay for education, or buy animals to encourage people to grow their own food, or buy wood to help them keep warm in the cold winter weather which can drop as low as -20c. Money was also used to support soup kitchens (in Balti, Chiperceni, and Borceag) and children's homes, and to provide accommodation for homeless families to live in.

This aid was distributed in Moldova through local partner churches and trusted individuals. The work of Christian Response to meet the many needs in Eastern Europe continued to be very challenging, and particularly so due to the impacts of the Covid-19 pandemic on many in Moldova, and it is difficult to admit that we cannot do everything.

Three lorry loads (in July, October and December) of humanitarian aid consisting of bedding, clothes, Christmas shoe-boxes and family boxes were despatched to Moldova. In total, over 32 tonnes of aid was delivered, including the December delivery of some 6000 Christmas shoeboxes and family boxes. This was achieved by the wonderful support of many volunteers who had to contend with the extra problems to comply with Coronavirus restrictions in the UK.

Only one visit (in October/November) to Moldova was possible by a Trustee during 2021 due to the Coronavirus pandemic. Such visits help us to better understand the needs of people, see first-hand the work being done by our partners, and be assured that our supporters' money is being used appropriately. Most importantly, the personal visits help to build on the excellent relationships Christian Response has with the hundreds of families helped in Moldova. This personal contact is very important and builds trust with the poor and vulnerable.

Christian Response has received signed receipts from each of our partners to confirm right use of the funds we have sent and photographs of projects. Also, frequent on-line contact was maintained to keep aware of the needs and how the aid was being distributed.

During 2017 a new charitable organisation known as "Rapuns Crestin" (Christian Response) was established in Moldova to take ownership of the properties purchased through funding provided by Christian Response in the UK. Properties previously purchased and owned by "Misuiuna Crestina Christian Response SRL" are in the process of being transferred into the new non-profit organisation. Hugh Scudder is one of the trustees of both organisations.

### **Supporting activities**

There were 5 trustees' meetings during 2021, which were held on-line due to the Coronavirus pandemic. During the year the finances were managed, and delivery of money and humanitarian aid to Moldova was monitored and maintained.

Christian Response held six News and Prayer meetings to inform supporters of latest issues in Moldova and to pray. They were held online due to Coronavirus restrictions or concerns.

Five newsletters (January, April, July, October and December) were distributed to over 300 supporters to keep them informed of the work of the charity. The April newsletter comprised a summary of the 2020 Annual Report.

## **CHRISTIAN RESPONSE TRUSTEES' ANNUAL REPORT (continued)**

### **Fundraising**

The funding of Christian Response is provided through both regular and occasional gifts from individuals and organisations as a result of personal contact with our many supporters and through the many presentations that are given to both religious and secular groups throughout the year. Some of our supporters also organise coffee mornings and other events in support of the charity. We are grateful to individuals who arrange sponsored events and donate the funds to our cause.

### **Supporters**

The trustees are very grateful to a large number of people who support the charity through their financial giving and many volunteers who assist with the collection and sorting of the humanitarian aid and medical supplies, and in raising money through official events. There are also those who give their time loading the lorries. All the work is carried out by volunteers.

### **Organisations**

During the year there has been some generous support by churches, companies, schools and other organisations who have given both financial donations and goods/services for distribution in Moldova. We are grateful for the provision of vehicles for collection and moving of goods here in the UK and warehousing for the collection and sorting of Humanitarian aid and medical supplies.

### **Warehousing**

We are very grateful to a supporter for the use of premises known as "The Old Acorn Kindergarten, Exmouth" for the receiving and sorting of humanitarian aid and medical supplies. The premises have enabled us to carry out this work in somewhat comfortable premises which is especially appreciated during the winter months.

## **FINANCIAL MATTERS**

### **Public benefit**

The Trustees have considered the requirements to be of benefit to the public as required by the Charity Commission. They are satisfied that the current activities as listed above are for the benefit of many needy families and individuals in Moldova and Romania, and so meet those requirements.

### **Income and expenditure**

The main aim of the trust is to raise funds for distribution to families and organisations in Eastern Europe and to assist improvements in the standards of living and independence of the very poor people in that area. During this year the charity received a total of £87,140 (2020: £103,454) from general donations, including Gift Aid tax refunds, and £7,083 (2020: £5,961) in donated goods.

Expenditure for the year was £105,827 (2020: £128,636) out of which £92,407 (2020: £114,108) was specific gifts and aid for the peoples of Moldova (£92,185) and Romania (£222).

## CHRISTIAN RESPONSE TRUSTEES' ANNUAL REPORT (continued)

### Reserves Policy

Reserves are the resources of the trust that can be made available to spend for all or any of the trust's purposes once it has met its commitments and covered its other planned expenditure. We currently aim to maintain a minimum level of £30,000 reserves in hand: this is equivalent to more than three months of expenditure. The reserves held by the charity on 31st December 2021 amount to £84,202.

### Risks

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate these risks. All funds are in UK bank accounts protected by the UK's Financial Services Compensation Scheme (FSCS), and the trustees ensure that the maximum in any one banking organisation is £85,000.

### TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements or recommended practice have been followed, subject to any 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 accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the charity (Accounts and Reports) Regulations and the provision of the trust deed. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Signed .....  
Graham Carey (Chairman)

Authorised to sign on 11 May 2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CHRISTIAN RESPONSE**

**YEAR ENDED 31 DECEMBER 2021**

I report on the accounts of the Charity for the year ended 31 December 2021, which are set out on pages 8 to 16.

**Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- (a) examine the accounts (under section 145 of the 2011 Act);
- (b) to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- (c) to state whether particular matters have come to my attention.

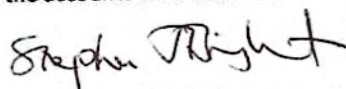
**Basis of Independent Examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statements below.

**Independent Examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect,
  - accounting records were not kept in accordance with Section 63 of the 2008 Act and Section 130 of the 2011 Act;
  - the accounts do not comply with the records; and
  - the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any considered as part of an independent examination.
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephen J Bright MA (Oxon) MBA FCA  
Chartered Accountant  
10 High Croft, Exeter, EX4 4JQ

Date: 11 May 2022

**CHRISTIAN RESPONSE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 DECEMBER 2021**

|                                    | Note | Restricted<br>Moldova<br>Funds 2021<br>£ | Restricted<br>Romania<br>Funds 2021<br>£ | Unrestricted<br>Funds 2021<br>£ | Total<br>2021<br>£ | Restricted<br>Moldova<br>Funds 2020<br>£ | Restricted<br>Romania<br>Funds 2020<br>£ | Unrestricted<br>Funds 2020<br>£ | Total<br>2020<br>£ |
|------------------------------------|------|--|--|---------------------------------|--------------------|--|--|---------------------------------|--------------------|
| <b>Income from:</b>                |      |  |  |                                 |                    |  |  |                                 |                    |
| Donations and Legacies             | 2    | 94,001                                   | 222                                      | -                               | 94,223             | 109,215                                  | 200                                      | -                               | 109,415            |
| Bank interest                      |      | -  | -  | 184                             | 184                | -  | -  | 364                             | 364                |
| <b>Total income</b>                |      | <b>94,001</b>                            | <b>222</b>                               | <b>184</b>                      | <b>94,407</b>      | <b>109,215</b>                           | <b>200</b>                               | <b>364</b>                      | <b>109,779</b>     |
| <b>Expenditure on:</b>             |      |  |  |                                 |                    |  |  |                                 |                    |
| Raising funds                      | 3    | 355                                      | -  | -                               | 355                | 913                                      | -  | -                               | 913                |
| Charitable activities              | 3    | 105,472                                  | 222                                      | -                               | 105,694            | 109,262                                  | 18,461                                   | -                               | 127,723            |
| <b>Total expenditure</b>           |      | <b>105,827</b>                           | <b>222</b>                               | <b>-</b>                        | <b>106,049</b>     | <b>110,175</b>                           | <b>18,461</b>                            | <b>-</b>                        | <b>128,636</b>     |
| <b>Net income/ (expenditure)</b>   |      | <b>(11,826)</b>                          | <b>-</b>                                 | <b>184</b>                      | <b>(11,642)</b>    | <b>(960)</b>                             | <b>(18,261)</b>                          | <b>364</b>                      | <b>(18,915)</b>    |
| Transfers                          | 11   | -  | -  | -                               | -                  | -  | 1232                                     | (1232)                          | -                  |
| <b>Net movement in funds</b>       |      | <b>(11,826)</b>                          | <b>-</b>                                 | <b>184</b>                      | <b>(11,642)</b>    | <b>(960)</b>                             | <b>(17,029)</b>                          | <b>(868)</b>                    | <b>(18,857)</b>    |
| <b>Total funds brought forward</b> | 11   | <b>32,827</b>                            | <b>-</b>                                 | <b>63,107</b>                   | <b>95,844</b>      | <b>33,787</b>                            | <b>17,029</b>                            | <b>63,885</b>                   | <b>114,701</b>     |
| <b>Total funds carried forward</b> |      | <b>21,001</b>                            | <b>-</b>                                 | <b>63,201</b>                   | <b>84,202</b>      | <b>32,827</b>                            | <b>-</b>                                 | <b>63,017</b>                   | <b>95,844</b>      |

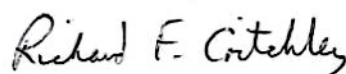
**CHRISTIAN RESPONSE  
BALANCE SHEET  
AS AT 31 DECEMBER 2021**

|   | Note | £             | 2021<br>£     | £              | 2020<br>£     |
|---|------|---------------|---------------|----------------|---------------|
| <b>FIXED ASSETS</b>                                       |      |               |               |                |               |
| Tangible Fixed Assets                                     | 9    |               | -             |                | -             |
| <b>CURRENT ASSETS</b>                                     |      |               |               |                |               |
| Debtors (tax recoverable)                                 |      | 3,540         |               | 2,877          |               |
| Debtors (other)   |      | 1,741         |               | -              |               |
| Cash at bank  | 10   | 80,291        |               | 97,622         |               |
|   |      | <u>85,572</u> |               | <u>100,499</u> |               |
| <b>CURRENT LIABILITIES</b>                                |      |               |               |                |               |
| Creditors: amounts falling due within one year (Accruals) |      | 1,370         |               | 4,655          |               |
| Net current assets  |      |               | 84,202        |                | 95,844        |
| <b>TOTAL NET ASSETS</b>                                   |      |               | <u>84,202</u> |                | <u>95,844</u> |
| <b>THE FUNDS OF THE CHARITY</b>                           |      |               |               |                |               |
| Unrestricted funds  | 12   |               | 63,201        |                | 63,017        |
| Restricted: Moldova funds                                 | 12   |               | 21,001        |                | 32,827        |
| Restricted: Romania funds                                 | 12   |               | -             |                | -             |
|   |      |               | <u>84,202</u> |                | <u>95,844</u> |

Graham Carey (Chairman)



Richard Critchley (Treasurer)



The financial statements were approved by the Trustees on 11 May 2022

The notes on pages 9 to 15 form part of these financial statements

**CHRISTIAN RESPONSE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2021**

**NOTE 1. ACCOUNTING POLICIES**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

- a) **Basis of Accounting**  
The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and Statement of Recommended Practice Charities SORP (FRS102).
- b) **Income and Expenditure**  
Voluntary income including legacies is accounted for on receipt, but expenditure is accounted for when the liability is incurred.
- c) **Tax Refunds**  
Tax refunds arise out of the receipt of donations by way of Gift Aid and credit is taken in the accounts for these refunds when the underlying gift is received. Credit for the tax refunds is taken in the unrestricted fund.
- d) **Depreciation and Fixed Assets**  
Fixed assets are capitalised at cost and depreciation is calculated so as to write off the cost of the assets over their effective useful lives. Only assets costing in excess of £250 are capitalised. Equipment is written off on a straight-line basis by equal instalments over three or four years.
- e) **Allocation of Costs**  
Costs are allocated directly to the fund to which they relate or are apportioned on a reasonable justifiable and consistent basis.
- f) **Foreign Currencies**  
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**NOTE 2. DONATIONS AND LEGACIES**

|               | 2021<br>£ | 2020<br>£ |
|---------------|-----------|-----------|
| Donations     | 76,392    | 84,658    |
| Donated goods | 7,083     | 5,961     |
| Legacies      | 0         | 7,500     |
| Tax refunds   | 10,748    | 11,296    |
|               | <hr/>     | <hr/>     |
|               | 94,223    | 109,415   |
|               | <hr/>     | <hr/>     |

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2020**  
(continued)

**NOTE 3. ANALYSIS OF EXPENDITURE**

|                                       | <b>Restricted<br/>Moldova<br/>Funds 2021<br/>£</b> | <b>Restricted<br/>Romania<br/>Funds 2021<br/>£</b> | <b>Unrestricted<br/>Funds 2021<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|---------------------------------------|--|--|--|-----------------------------|
| <b>Raising funds</b>                  |  |  |  |                             |
| Printing, postage and office supplies | 355  | -  | -  | 355                         |
| <b>Charitable activities</b>          |  |  |  |                             |
| Gifts                                 | 85,102   | 222  | -  | 85,324                      |
| Donated goods                         | 7,083  | -  | -  | 7,083                       |
| Haulage and fuel                      | 9,866  | -  | -  | 9,866                       |
| Travel and subsistence                | 1,069  | -  | -  | 1,069                       |
| Bank charges                          | 216  | -  | -  | 216                         |
| Warehouse costs                       | 514  | -  | -  | 514                         |
| Room rent                             | -  | -  | -  | -                           |
| Support costs                         | 1,622  | -  | -  | 1,622                       |
|                                       | <b>105,472</b>                                     | <b>222</b>   | <b>-</b>                                 | <b>105,694</b>              |
| <b>Total expenditure</b>              | <b>105,827</b>                                     | <b>222</b>   | <b>-</b>                                 | <b>106,049</b>              |

|                                       | <b>Restricted<br/>Moldova<br/>Funds 2020<br/>£</b> | <b>Restricted<br/>Romania<br/>Funds 2020<br/>£</b> | <b>Unrestricted<br/>Funds 2020<br/>£</b> | <b>Total<br/>2020<br/>£</b> |
|---------------------------------------|--|--|--|-----------------------------|
| <b>Raising funds</b>                  |  |  |  |                             |
| Printing, postage and office supplies | 913  | -  | -  | 913                         |
| <b>Charitable activities</b>          |  |  |  |                             |
| Gifts                                 | 90,067   | 18,080   | -  | 108,147                     |
| Donated goods                         | 5,961  | -  | -  | 5,961                       |
| Haulage and fuel                      | 9,945  | -  | -  | 9,945                       |
| Travel and subsistence                | 105  | -  | -  | 105                         |
| Bank charges                          | 552  | 56   | -  | 608                         |
| Warehouse costs                       | 558  | -  | -  | 558                         |
| Room rent                             | 58   | -  | -  | 58                          |
| Support costs                         | 2,016  | 325  | -  | 2341                        |
|                                       | <b>109,262</b>                                     | <b>18,461</b>                                      | <b>-</b>                                 | <b>127,723</b>              |
| <b>Total expenditure</b>              | <b>110,175</b>                                     | <b>18,461</b>                                      | <b>-</b>                                 | <b>128,636</b>              |

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021**  
(continued)

**NOTE 4. SUPPORT COSTS**

|                                  | <b>2021</b> | <b>2020</b> |
|----------------------------------|-------------|-------------|
|                                  | £           | £           |
| Insurance                        | 747         | 717         |
| Independent examination          | 875         | 1,624       |
|                                  | <hr/>       | <hr/>       |
|                                  | 1,622       | 2,341       |
|                                  | <hr/>       | <hr/>       |
|                                  | <b>2021</b> | <b>2020</b> |
|                                  | £           | £           |
| Allocated as follows:            |             |             |
| Moldova: Insurance               | 747         | 717         |
| Moldova: Independent examination | 875         | 1,299       |
| Romania: Independent examination | 0           | 325         |
|                                  | <hr/>       | <hr/>       |
|                                  | 1,622       | 2,341       |
|                                  | <hr/>       | <hr/>       |

**NOTE 5. GIFTS**

During the year there were 62 grants (2020: 64) totalling £54,076 (2020: £65,981) to responsible individuals for onward distribution to families and individuals for the relief of hardship and for special needs. In addition, there were 58 grants (2020: 45) of £31,248 (2020: £42,166) to institutions, again via responsible individuals. The geographical split of the gifts shown below is summarised in the analysis of expenditure in note 3.

The grants for families and individuals were:

|                                | <b>2021</b> | <b>2020</b> | <b>Fund</b> |
|--------------------------------|-------------|-------------|-------------|
|                                | £           | £           |             |
| Family support: Moldova        | 38,559      | 53,358      | Moldova     |
| Family support: Romania        | 222         | 2,100       | Romania     |
| Medical costs                  | 8,142       | 3,748       | Moldova     |
| Animals and trees              | 1,618       | 2,203       | Moldova     |
| Education costs                | 1,438       | 1,620       | Moldova     |
| Winter fuel                    | 2,243       | 2,330       | Moldova     |
| Home repairs for poor families | 1854        | 622         | Moldova     |
|                                | <hr/>       | <hr/>       | Moldova     |
|                                | 54,076      | 65,981      |             |
|                                | <hr/>       | <hr/>       |             |

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021**  
(continued)

**NOTE 5. GIFTS (continued)**

The grants to institutions were as follows:

|  | 2021          | 2020          | Fund    |
|--|---------------|---------------|---------|
|  | £             | £             |         |
| Orhei Church and soup kitchen  | 2,007         | 2,185         | Moldova |
| Soup kitchens (Balti, Chiperceni and Borceag)  | 11,198        | 9,199         | Moldova |
| Summer camps   | 1,828         | -             | Moldova |
| Christmas children's activities  | 846           | -             | Moldova |
| Children's work at Hirtopul  | 337           | -             | Moldova |
| Chipoteni Church building work   | -             | 4,549         | Moldova |
| Chiperceni Church building work  | 11,539        | 2,723         | Moldova |
| Raspuns Crestin for rehousing of poor families   | 463           | 7,980         | Moldova |
| Taxes and legal fees for transfer of Gura Bicului  |               |               |         |
| Centre to Raspuns Crestin  | 169           | -             | Moldova |
| Repairs at Gura Bicului Centre   | 1479          | -             | Moldova |
| Funeral expenses at Chiperceni   | 1382          | -             | Moldova |
| Aurora Christian Association (UK charity)  | -             | 3,000         | Romania |
| Life to Romania (UK charity)   | -             | 6,000         | Romania |
| Asociatia Central Crestin Betania for meal programme, support of pastors, and building works at Sunceius | -             | 6,980         | Romania |
|  | <hr/>         | <hr/>         |         |
|  | <b>31,248</b> | <b>42,166</b> |         |
|  | <hr/>         | <hr/>         |         |

**NOTE 6. DONATED GOODS**

Donated goods have been included in donations received and gifts made. These goods have been included in the accounts at the valuations given on the cargo manifests when the goods were shipped.

|                        | 2021  | 2020  |
|------------------------|-------|-------|
|                        | £     | £     |
| Value of donated goods | 7083  | 5,961 |
|                        | <hr/> | <hr/> |

**NOTE 7. TRUSTEE'S REMUNERATION AND EXPENSES**

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them (2019: £nil).

Expenses of the charity of £718 (2020: £169) were reimbursed to 2 (2020: 2) trustees in the year. This includes £664 travel and subsistence expenses incurred by Hugh Scudder during his Mission Trip to Moldova for Christian Response in September/October 2021. The other expenses were for printing, postage and stationery costs. The trustees also spend money on other items without seeking reimbursement.

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021**  
(continued)

**NOTE 8. RELATED PARTY TRANSACTIONS**

In addition to the reimbursement of expenses to the trustees detailed in note 7, there were donations to the charity totalling £1005 by 1 trustee and the wife of one of the trustees.

**NOTE 9. TANGIBLE FIXED ASSETS**

|                       | £     |
|-----------------------|-------|
| <b>Equipment cost</b> |       |
| Brought forward       | 835   |
| Disposal              | (570) |
|                       | <hr/> |
| Carried forward       | 265   |
|                       | <hr/> |
| <b>Depreciation</b>   |       |
| Brought forward       | 835   |
| Disposals             | (570) |
| Charge for year       |       |
|                       | <hr/> |
| Carried forward       | 265   |
|                       | <hr/> |
| <b>Net Book Value</b> |       |
| 31.12.2021            | -     |
|                       | <hr/> |
| 31.12.2020            | -     |
|                       | <hr/> |

All tangible fixed assets are held in the United Kingdom.

**NOTE 10. BANK AND CASH**

All bank accounts and cash balances are held in the United Kingdom.

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021**  
(continued)

**NOTE 11. MOVEMENT IN FUNDS**

| <b>Current year</b>       | <b>Balance at 1 January 2021</b><br>£ | <b>Income</b><br>£    | <b>Expenditure</b><br>£ | <b>Transfers</b><br>£ | <b>Balance at 31 December 2021</b><br>£ |
|---------------------------|---------------------------------------|-----------------------|-------------------------|-----------------------|---|
| <b>Unrestricted funds</b> | 63,017                                | 184                   | -                       | -                     | 63,201                                  |
| <b>Restricted funds</b>   |                                       |                       |                         |                       |   |
| Moldova                   | 32,827                                | 94,001                | 105,827                 | -                     | 21,001                                  |
| Romania                   | -                                     | 222                   | 222                     | -                     | -                                       |
|                           | <u>32,827</u>                         | <u>94,223</u>         | <u>106,049</u>          | <u>-</u>              | <u>21,001</u>                           |
| <b>Total funds</b>        | <b><u>95,844</u></b>                  | <b><u>94,407</u></b>  | <b><u>106,049</u></b>   | <b><u>-</u></b>       | <b><u>84,202</u></b>                    |
| <b>Prior year</b>         | <b>Balance at 1 January 2020</b><br>£ | <b>Income</b><br>£    | <b>Expenditure</b><br>£ | <b>Transfers</b><br>£ | <b>Balance at 31 December 2020</b><br>£ |
| <b>Unrestricted funds</b> | 63,885                                | 364                   | -                       | (1232)                | 63,017                                  |
| <b>Restricted funds</b>   |                                       |                       |                         |                       |   |
| Moldova                   | 33,787                                | 109,215               | 110,175                 | -                     | 32,827                                  |
| Romania                   | 17,029                                | 200                   | 18,461                  | 1232                  | -                                       |
|                           | <u>50,816</u>                         | <u>109,415</u>        | <u>128,636</u>          | <u>1232</u>           | <u>32,827</u>                           |
| <b>Total funds</b>        | <b><u>114,701</u></b>                 | <b><u>109,779</u></b> | <b><u>128,636</u></b>   | <b><u>-</u></b>       | <b><u>95,844</u></b>                    |

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021**  
(continued)

**NOTE 12. NET ASSETS BETWEEN FUNDS**

| <b>Current year</b>           | <b>Restricted<br/>Moldova<br/>Funds 2021<br/>£</b> | <b>Restricted<br/>Romania<br/>Funds 2021<br/>£</b> | <b>Unrestricted<br/>Funds 2021<br/>£</b> | <b>Total 2021<br/>£</b> |
|-------------------------------|--|--|--|-------------------------|
| Fixed assets                  | -  | -  | -  | -                       |
| Current assets:               |  |  |  |                         |
| Cash at bank                  | 17,090   | -  | 63,201                                   | 80,291                  |
| Debtors                       | 5281   | -  | -  | 5281                    |
| Creditors (due within 1 year) | (1370)   | -  | -  | (1370)                  |
|                               | <b>21,001</b>                                      | <b>-</b>   | <b>63,201</b>                            | <b>84,202</b>           |
| <br>                          |  |  |  |                         |
| <b>Prior year</b>             | <b>Restricted<br/>Moldova<br/>Funds 2020<br/>£</b> | <b>Restricted<br/>Romania<br/>Funds 2020<br/>£</b> | <b>Unrestricted<br/>Funds 2020<br/>£</b> | <b>Total 2020<br/>£</b> |
| Fixed assets                  | -  | -  | -  | -                       |
| Current assets:               |  |  |  |                         |
| Cash at bank                  | 36,111   | -  | 61,511                                   | 97,622                  |
| Debtors                       | -  | -  | 2,877                                    | 2,877                   |
| Creditors (due within 1 year) | (3,284)  | -  | (1371)                                   | (4,655)                 |
|                               | <b>32,827</b>                                      | <b>-</b>   | <b>63,017</b>                            | <b>95,844</b>           |

**CHRISTIAN RESPONSE**

England & Wales - Charity number 1062623

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# Accounts

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**CHRISTIAN RESPONSE**

**ACCOUNTS**

**Year Ended 31 December 2020**

**Registered Charity**

**No 1062623**

# CHRISTIAN RESPONSE

## ADMINISTRATIVE INFORMATION

### TRUSTEES

Mr Graham Carey  
Mr Richard Critchley  
Mr David Northcote-Passmore  
Mr Hugh Scudder

### PRINCIPAL ADDRESS

20 Vision Hill Road  
Budleigh Salterton  
Devon  
EX9 6EE

### BANKERS

Barclays Bank Plc  
Bedford Street  
Exeter  
EX1 1LX

### INDEPENDENT EXAMINER

Mr S Bright  
Chartered Accountant  
10 High Croft  
Exeter  
EX4 4JQ

### CHARITY NUMBER

1062623

# CHRISTIAN RESPONSE

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

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# CHRISTIAN RESPONSE

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

### INTRODUCTION

The Trustees submit the Trustees' Report and unaudited financial statements for the year ended 31 December 2020. The charity registration number is 1062623. The Trustees confirm that the Trustees' Report and financial statements have been prepared so as to conform to the Governing Document dated 7 April 1997, The Charities Act 2011 and The Charities SORP (FRS102). The Trustees consider that the Charity is exempt from the requirement for an audit, but that an independent examination is required.

In preparing the Trustees' Report and financial statements, the Trustees have paid due regard to Section 17(5) of the 2011 Charities Act concerning public benefit guidance.

### LEGAL AND ADMINISTRATIVE INFORMATION

1. The name of the Charity is Christian Response.
2. The governing document is the Trust Deed dated 7th April 1997 and the scheme registered by the Charity Commissioners on 3rd June 1997. Registered Charity No. 1062623. The trust uses the working titles "Christian Response", "Christian Response to Eastern Europe", "CR2EE" and "CREE".
3. The principal address for the charity has changed due to a change during 2020 in the person undertaking the role of Secretary and Treasurer, from David Northcote-Passmore to Richard Critchley. The principal address is now 20 Vision Hill Road, Budleigh Salterton, Devon, EX9 6EE. For previous Annual Reports the principal address was: Cherith, 130 Honiton Road, Exeter, EX1 3EW
4. The names of the Trustees are:  
  
Graham Carey (Chair of Trustees)  
Richard Critchley (Secretary and Treasurer)  
David Northcote-Passmore (resigned 31 December 2020)  
Hugh Scudder (Charity Director)  
  
The trustees meet formally on a minimum of 3 times a year.
5. Trustees are appointed in accordance with governing documents. In practice there must be at least 3 trustees.
6. The main bank accounts are held with Barclays Bank, and a savings account is held with Kingdom Bank. The independent examiner is Stephen Bright (Chartered Accountant), 10 High Croft, Exeter, EX4 4JQ. Solicitors are appointed as required.

## CHRISTIAN RESPONSE TRUSTEES' ANNUAL REPORT (continued)

### AIMS AND MANAGEMENT OF CHRISTIAN RESPONSE

#### Objects of the charity

The objects of the charity are to provide relief to disadvantaged and vulnerable people living in Eastern Europe through the support of donations received from individuals and organisations in this country. In practice the charity's main area of work during 2020 was Moldova.

Help is given by supporting families, churches and medical organisations through financial gifts, taking Humanitarian aid and medical supplies, and setting up projects to provide long term benefits and independence. It is also given through arranging for special medical diagnosis and treatment here in the United Kingdom.

#### Mission Statement

Our Mission Statement is to encourage disadvantaged people living in Eastern Europe by:

- Letting them know there are people in England who care for and regularly pray for them.
- Sharing our worldly wealth with them.
- Sharing the love of Jesus with them.
- Helping them to help themselves.
- Being a source of inspiration and encouragement to everyone at all times and in all places.

#### Key management personnel

The trustees consider that the board of trustees are the key management personnel of the charity in charge of directing and controlling the charity and its day-to-day operation. All trustees give their time freely and no trustee is remunerated. Details of expenses and related party transactions are shown in notes 7 and 8. Each member of the team has visited Moldova in the past, and therefore has some understanding of the needs of the families.

The trustees are very grateful for the many years of faithful service by David Northcote-Passmore on many aspects of the charity, and wish him well in his well-deserved retirement from being a trustee.

Where volunteers are involved in visiting Moldova or elsewhere in Eastern Europe in support of the work of the charity, they are encouraged to raise funds toward the cost for their travel. Whilst in the country, accommodation is normally with families and a small gift is sometimes given to them to help to cover the cost of food.

## CHRISTIAN RESPONSE TRUSTEES' ANNUAL REPORT (continued)

### REVIEW OF ACTIVITIES DURING 2020

#### Summary for 2020

- Christian Response had its 30<sup>th</sup> year anniversary. Together with its predecessor charity (Christ Church Aid for Romania - CCAfR) we have been serving the needs of the poor and needy in Moldova and Romania since 1990. Unfortunately, no celebration could be held because of the Coronavirus pandemic.
- Money was sent each month via trusted partners to help poor and vulnerable people in Moldova and Romania. Additional funds were sent to Moldova for families and individuals experiencing extra suffering due to the impacts of Coronavirus. In addition to three humanitarian aid trucks, a total of £90,000 of monetary grants was sent to Moldova and £18,000 to Romania. Christian Response has now stopped regular support to families in Romania as agreed by the trustees in 2019.
- Only one visit (in January) to Moldova was possible during 2020 due to the Coronavirus pandemic. Such visits help us to better understand the needs of people, see first-hand the work being done by our partners, and be assured that our supporters' money is being used appropriately. Most importantly, the personal visits help to build on the excellent relationships Christian Response has with the hundreds of families helped in Moldova. This personal contact is very important and builds trust with the poor and vulnerable.
- Christian Response has received signed receipts from each of our partners to confirm right use of the funds we have sent and photographs of projects. Also, frequent on-line contact was maintained to keep aware of the needs and how the aid was being distributed.
- Three trucks (one in March and two in December) of humanitarian aid and Christmas shoeboxes were dispatched to Moldova. In total, over 37 tonnes of aid was delivered. This was achieved by the wonderful support of many volunteers who had to contend with the extra problems to comply with Coronavirus restrictions in the UK.
- There were 5 trustees' meetings during 2020, mostly on-line because of restrictions on meeting together due to the Coronavirus pandemic. During the year the finances and delivery of money and humanitarian aid to Moldova and Romania was monitored and maintained. New and/or updated policy and procedure statements were prepared for: Financial transaction internal controls; General Data Protection Regulations; Health and Safety; Risk management; and Safeguarding.
- Christian Response held five News and Prayer meetings, mostly on-line due to Coronavirus restrictions, to inform supporters of latest issues in Moldova and to pray.
- Three newsletters (April and August 2020 and January 2021) were distributed to over 300 supporters to keep them informed of the work of the charity.

Further details are provided below.

## **CHRISTIAN RESPONSE TRUSTEES' ANNUAL REPORT (continued)**

### **Support for poor and needy families in Moldova**

The charity encourages UK individuals, families, and churches to have a direct link with specific families in Moldova and to make donations to support those families. In addition, support is given to other disadvantaged and vulnerable people in Moldova, and to churches working with such people.

During 2020 we continued to support the poor and needy in Moldova, including:

- Financial gifts and family support boxes sponsored by families here in England and given to over 200 families, with extra payments in 2020 due to the effects of the pandemic on incomes and needs, and taking on additional projects where possible.
- Some of the money was used to pay for education, or buy animals to encourage people to grow their own food, or buy wood to help them keep warm in the cold winter weather which can drop as low as -20c.
- Three lorry loads of humanitarian aid consisting of bedding, clothes, Christmas shoe-boxes and family boxes to Moldova.
- Support for soup kitchens and orphanages with financial gifts.
- Providing accommodation for homeless families to live in.

This aid was distributed in Moldova through local partner churches and trusted individuals. The work of Christian Response to meet the many needs in Eastern Europe continued to be very challenging, and particularly so due to the impacts of the Covid-19 pandemic on many in Moldova, and it is difficult to admit that we cannot do everything.

During 2017 a new charitable organisation known as "Rapuns Crestin" (Christian Response) was established in Moldova to take ownership of the properties purchased through funding provided by Christian Response in the UK. Properties previously purchased and presently owned by "Misuiuna Crestina Christian Response SRL" are being transferred into the new non-profit organisation. Hugh Scudder is one of the principals of both organisations. Little progress on the transfers was possible during 2020 due to the impacts of Covid-19 restrictions on travelling and activities.

### **Support for poor and needy families in Romania**

Our work in Romania has gradually reduced in recent years. The Trustees have decided to cease regular support and work in Romania in order to concentrate on work in Moldova, where the needs are generally greater and fewer UK charities operate. Those who have supported the work in Romania and the Romanian recipients of donations were informed of this decision in 2019. The Romania Family Support fund has therefore been closed.

The outstanding funds that were restricted for use in Romania have been spent during 2020. This included grants to two UK charities "Aurora Christian Association" and "Life to Romania" that work in Romania with similar objects and in similar ways to that of Christian Response. Grants were also made to Centrul Crestin Betania, a trusted partner in Romania that we have had long-standing relationship with in helping poor and vulnerable families, to support their meal programme to poor people, support the work of their pastors and renovate the heating system at their Suncuius building.

## **CHRISTIAN RESPONSE TRUSTEES' ANNUAL REPORT (continued)**

### **Fundraising**

The funding of Christian Response is provided through both regular and occasional gifts from individuals and organisations as a result of personal contact with our many supporters and through the many presentations that are given to both religious and secular groups throughout the year. Some of our supporters also organise coffee mornings and other events in support of the charity. We are grateful to individuals who arrange sponsored events and donate the funds to our cause.

### **Supporters**

The trustees are very grateful to a large number of people who support the charity through their financial giving and many volunteers who assist with the collection and sorting of the humanitarian aid and medical supplies, and in raising money through official events. There are also those who give their time loading the lorries. All the work is carried out by volunteers.

### **Organisations**

During the year there has been some generous support by companies, schools and other organisations who have given both financial donations and goods/services for distribution in Moldova. We are grateful for the provision of vehicles for collection and moving of goods here in the UK and warehousing for the collection and sorting of Humanitarian aid and medical supplies.

### **Warehousing**

We are very grateful to a supporter for the use of premises known as "The Old Acorn Kindergarten, Exmouth" for the receiving and sorting of humanitarian aid and medical supplies. The premises have enabled us to carry out this work in somewhat comfortable premises which is especially appreciated during the winter months.

## **FINANCIAL MATTERS**

### **Public benefit**

The Trustees have considered the requirements to be of benefit to the public as required by the Charity Commission. They are satisfied that the current activities as listed above are for the benefit of many needy families and individuals in Romania and Moldova and so meet those requirements.

### **Income and expenditure**

The main aim of the trust is to raise funds for distribution to families and organisations in Eastern Europe and to assist improvements in the standards of living and independence of the very poor people in that area. During this year the charity received a total of £103,454 (2019: £114,007) from general donations, including Gift Aid tax refunds and a legacy in 2020, and £5961 (2019: £5,562) in donated goods.

Expenditure for the year was £128,636 (2019: £133,477) out of which £114,108 (2019: £118,597) was specific gifts and aid for the peoples of Moldova and Romania.

## CHRISTIAN RESPONSE TRUSTEES' ANNUAL REPORT (continued)

### Reserves Policy

Reserves can be defined as that part of the trust's income that is freely available for its general purposes. "Reserves" are therefore the resources of the trust that it has or can make available to spend for all or any of the trust's purposes once it has met its commitments and covered its other planned expenditure. More specifically this defines reserves as income which becomes available to the trust and is to be spent at the trustees' discretion in furtherance of any of the trust's objectives; but which is not yet spent, committed or designated.

We aim to maintain a minimum level of £30,000 reserves in hand: this is equivalent to more than three months of expenditure. The reserves held by the charity on 31st December 2020 amount to £95,844. This includes £63,107 of unrestricted free reserves, which is in excess of the reserves policy by £33,107.

### Risks

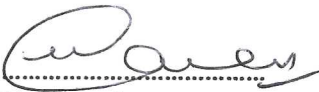
The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate these risks. We have specifically considered the need to ensure that the maximum in any one banking organisation is £85,000. This was addressed during 2020 by depositing £50,000 in a savings account with Kingdom Bank. Current and reserve accounts, for day-to-day operation of the charity, continue to be held with Barclays Bank. All funds are in UK bank accounts protected by the UK's Financial Services Compensation Scheme (FSCS).

### TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements or recommended practice have been followed, subject to any 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 accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the charity (Accounts and Reports) Regulations and the provision of the trust deed. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Signed .....   
Graham Carey (Chairman)

Authorised to sign on ..... 21/4/2021

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRISTIAN RESPONSE

YEAR ENDED 31 DECEMBER 2020

I report on the accounts of the Charity for the year ended 31 December 2020, which are set out on pages 8 to 16.

## Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- (a) examine the accounts (under section 145 of the 2011 Act);
- (b) to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- (c) to state whether particular matters have come to my attention.

## Basis of Independent Examiner's report


My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statements below.

## Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect,
  - accounting records were not kept in accordance with Section 63 of the 2008 Act and Section 130 of the 2011 Act;
  - the accounts do not comply with the records; and
  - the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any considered as part of an independent examination.

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephen Bright MA (Oxon) MBA FCA  
Chartered Accountant  
10 High Croft, Exeter, EX4 4JQ

Date: 21 April 2021

**CHRISTIAN RESPONSE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 DECEMBER 2020**

|                                    | Note | Restricted<br>Moldova<br>Funds 2020<br>£ | Restricted<br>Romania<br>Funds 2020<br>£ | Unrestricted<br>Funds 2020<br>£ | Total<br>2020<br>£ | Restricted<br>Moldova<br>Funds 2019<br>£ | Restricted<br>Romania<br>Funds 2019<br>£ | Unrestricted<br>Funds 2019<br>£ | Total<br>2019<br>£ |
|------------------------------------|------|--|--|---------------------------------|--------------------|--|--|---------------------------------|--------------------|
| <b>Income from:</b>                |      |  |  |                                 |                    |  |  |                                 |                    |
| Donations and Legacies             | 2    | 109,215                                  | 200                                      | -                               | 109,415            | 97,834                                   | 21,735                                   | -                               | 119,569            |
| Bank interest                      |      | -  | -  | 364                             | 364                | -  | -  | 229                             | 229                |
| <b>Total income</b>                |      | <b>109,215</b>                           | <b>200</b>                               | <b>364</b>                      | <b>109,779</b>     | <b>97,834</b>                            | <b>21,735</b>                            | <b>229</b>                      | <b>119,798</b>     |
| <b>Expenditure on:</b>             |      |  |  |                                 |                    |  |  |                                 |                    |
| Raising funds                      | 3    | 913                                      | -  | -                               | 913                | 71                                       | -  | -                               | 71                 |
| Charitable activities              | 3    | 109,262                                  | 18,461                                   | -                               | 127,723            | 109,823                                  | 23,583                                   | -                               | 133,406            |
| <b>Total expenditure</b>           |      | <b>110,175</b>                           | <b>18,461</b>                            | <b>-</b>                        | <b>128,636</b>     | <b>109,894</b>                           | <b>23,583</b>                            | <b>-</b>                        | <b>133,477</b>     |
| <b>Net income/ (expenditure)</b>   |      | <b>(960)</b>                             | <b>(18,261)</b>                          | <b>364</b>                      | <b>(18,915)</b>    | <b>(12,060)</b>                          | <b>(1,848)</b>                           | <b>229</b>                      | <b>(13,679)</b>    |
| Transfers                          | 11   | -  | 1232                                     | (1232)                          | -                  | -  | -  | -                               | -                  |
| <b>Net movement in funds</b>       |      | <b>(960)</b>                             | <b>(17,029)</b>                          | <b>(868)</b>                    | <b>(18,857)</b>    | <b>(12,060)</b>                          | <b>(1,848)</b>                           | <b>229</b>                      | <b>(13,679)</b>    |
| <b>Total funds brought forward</b> | 11   | <b>33,787</b>                            | <b>17,029</b>                            | <b>63,885</b>                   | <b>114,701</b>     | <b>45,847</b>                            | <b>18,877</b>                            | <b>63,656</b>                   | <b>128,380</b>     |
| <b>Total funds carried forward</b> |      | <b>32,827</b>                            | <b>-</b>                                 | <b>63,017</b>                   | <b>95,844</b>      | <b>33,787</b>                            | <b>17,029</b>                            | <b>63,885</b>                   | <b>114,701</b>     |

**CHRISTIAN RESPONSE  
BALANCE SHEET  
AS AT 31 DECEMBER 2020**

|   | Note | 2020          | 2019           |
|---|------|---------------|----------------|
|   |      | £             | £              |
| <b>FIXED ASSETS</b>                                       |      |               |                |
| Tangible Fixed Assets                                     | 9    | -             | -              |
| <b>CURRENT ASSETS</b>                                     |      |               |                |
| Debtors (Tax recoverable)                                 |      | 2,877         | 10,626         |
| Cash at bank  | 10   | 97,622        | 105,475        |
|   |      | <hr/>         | <hr/>          |
|   |      | 100,499       | 116,101        |
|   |      | <hr/>         | <hr/>          |
| <b>CURRENT LIABILITIES</b>                                |      |               |                |
| Creditors: amounts falling due within one year (Accruals) |      | 4,655         | 1,400          |
|   |      | <hr/>         | <hr/>          |
| Net current assets  |      | 95,844        | 114,701        |
|   |      | <hr/>         | <hr/>          |
| <b>TOTAL NET ASSETS</b>                                   |      | <b>95,844</b> | <b>114,701</b> |
|   |      | <hr/>         | <hr/>          |
| <b>THE FUNDS OF THE CHARITY</b>                           |      |               |                |
| Unrestricted funds  | 12   | 63,017        | 63,885         |
| Restricted: Moldova funds                                 | 12   | 32,827        | 33,787         |
| Restricted: Romania funds                                 | 12   | -             | 17,029         |
|   |      | <hr/>         | <hr/>          |
|   |      | 95,844        | 114,701        |
|   |      | <hr/>         | <hr/>          |

Graham Carey (Chairman)



Richard Critchley (Treasurer)



The financial statements were approved by the Trustees on 21 April 2021

The notes on pages 9 to 15 form part of these financial statements

**CHRISTIAN RESPONSE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2019**

**NOTE 1. ACCOUNTING POLICIES**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

- a) **Basis of Accounting**  
The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and Statement of Recommended Practice Charities SORP (FRS102).
- b) **Income and Expenditure**  
Voluntary income including legacies is accounted for on receipt, but expenditure is accounted for when the liability is incurred.
- c) **Tax Refunds**  
Tax refunds arise out of the receipt of donations by way of Gift Aid and credit is taken in the accounts for these refunds when the underlying gift is received. Credit for the tax refunds is taken in the unrestricted fund.
- d) **Depreciation and Fixed Assets**  
Fixed assets are capitalised at cost and depreciation is calculated so as to write off the cost of the assets over their effective useful lives. Only assets costing in excess of £250 are capitalised. Equipment is written off on a straight-line basis by equal instalments over three or four years.
- e) **Allocation of Costs**  
Costs are allocated directly to the fund to which they relate or are apportioned on a reasonable justifiable and consistent basis.
- f) **Foreign Currencies**  
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**NOTE 2. DONATIONS AND LEGACIES**

|               | 2020    | 2019    |
|---------------|---------|---------|
|               | £       | £       |
| Donations     | 84,658  | 105,447 |
| Donated goods | 5,961   | 5,562   |
| Legacies      | 7,500   | -       |
| Tax refunds   | 11,296  | 14,122  |
|               | <hr/>   | <hr/>   |
|               | 109,415 | 119,569 |
|               | <hr/>   | <hr/>   |

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2020**  
(continued)

**NOTE 3. ANALYSIS OF EXPENDITURE**

|                                       | <b>Restricted<br/>Moldova<br/>Funds 2020<br/>£</b> | <b>Restricted<br/>Romania<br/>Funds 2020<br/>£</b> | <b>Unrestricted<br/>Funds 2020<br/>£</b> | <b>Total<br/>2020<br/>£</b> |
|---------------------------------------|--|--|--|-----------------------------|
| <b>Raising funds</b>                  |  |  |  |                             |
| Printing, postage and office supplies | 913  | -  | -  | 913                         |
| <b>Charitable activities</b>          |  |  |  |                             |
| Gifts                                 | 90,067   | 18,080   | -  | 108,147                     |
| Donated goods                         | 5,961  | -  | -  | 5,961                       |
| Haulage and fuel                      | 9,945  | -  | -  | 9,945                       |
| Travel and subsistence                | 105  | -  | -  | 105                         |
| Bank charges                          | 552  | 56   | -  | 608                         |
| Warehouse costs                       | 558  | -  | -  | 558                         |
| Room rent                             | 58   | -  | -  | 58                          |
| Support costs                         | 2,016  | 325  | -  | 2341                        |
|                                       | 109,262  | 18,461   | -  | 127,723                     |
| <b>Total expenditure</b>              | <b>110,175</b>                                     | <b>18,461</b>                                      | <b>-</b>                                 | <b>128,636</b>              |
|                                       |  |  |  |                             |
|                                       | <b>Restricted<br/>Moldova<br/>Funds 2019<br/>£</b> | <b>Restricted<br/>Romania<br/>Funds 2019<br/>£</b> | <b>Unrestricted<br/>Funds 2019<br/>£</b> | <b>Total<br/>2019<br/>£</b> |
| <b>Raising funds</b>                  |  |  |  |                             |
| Printing, postage and office supplies | 71   | -  | -  | 71                          |
| <b>Charitable activities</b>          |  |  |  |                             |
| Gifts                                 | 90,109   | 22,926   | -  | 113,035                     |
| Donated goods                         | 5,562  | -  | -  | 5,562                       |
| Haulage and fuel                      | 9,520  | -  | -  | 9,520                       |
| Travel and subsistence                | 1,716  | -  | -  | 1,716                       |
| Bank charges                          | 487  | 254  | -  | 741                         |
| Warehouse costs                       | 313  | -  | -  | 313                         |
| Room rent                             | 240  | -  | -  | 240                         |
| Support costs                         | 1,876  | 403  | -  | 2,279                       |
|                                       | 109,823  | 23,583   | -  | 133,406                     |
| <b>Total expenditure</b>              | <b>109,894</b>                                     | <b>23,583</b>                                      | <b>-</b>                                 | <b>133,477</b>              |

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2020**  
(continued)

**NOTE 4. SUPPORT COSTS**

|                                  | 2020  | 2019  |
|----------------------------------|-------|-------|
|                                  | £     | £     |
| Insurance                        | 717   | 695   |
| Independent examination          | 1,624 | 1,584 |
|                                  | 2,341 | 2,279 |
|                                  | 2,341 | 2,279 |
|                                  | £     | £     |
| Allocated as follows:            |       |       |
| Moldova: Insurance               | 717   | 695   |
| Moldova: Independent examination | 1,299 | 1,181 |
| Romania: Independent examination | 325   | 403   |
|                                  | 2,341 | 2,279 |
|                                  | 2,341 | 2,279 |

**NOTE 5. GIFTS**

During the year there were 64 grants (2019: 72) totalling £65,981 (2019: £78,256) to responsible individuals for onward distribution to families and individuals for the relief of hardship and for special needs. In addition, there were 45 grants (2019: 51) of £42,166 (2019: £34,779) to institutions, again via responsible individuals. The geographical split of the gifts shown below is summarised in the analysis of expenditure in note 3.

The grants for families and individuals were:

|   | 2020   | 2019   | Fund    |
|---|--------|--------|---------|
|   | £      | £      |         |
| Family support: Moldova                               | 53,358 | 43,306 | Moldova |
| Family support: Romania                               | 2,100  | 22,925 | Romania |
| Medical costs   | 3,748  | 1,215  | Moldova |
| Animals and trees                                     | 2,203  | 927    | Moldova |
| Education costs                                       | 1,620  | 748    | Moldova |
| Winter fuel   | 2,330  | 3,753  | Moldova |
| Minibus repairs for Florea Constantin                 | -      | 556    | Moldova |
| Home repairs for Tiron, Lavorschi and Carlic families | 622    | 4,826  | Moldova |
|   | 65,981 | 78,256 | Moldova |
|   | 65,981 | 78,256 |         |

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2020**  
(continued)

**NOTE 5. GIFTS (continued)**

The grants to institutions were as follows:

|  | <b>2020</b>   | <b>2019</b>   | <b>Fund</b> |
|--|---------------|---------------|-------------|
|  | <b>£</b>      | <b>£</b>      |             |
| Orhei Church and soup kitchen  | 2,185         | 2,321         | Moldova     |
| Soup kitchens (Balti, Chiperceni and Borceag)  | 9,199         | 9,187         | Moldova     |
| Summer camp  | -             | 4,445         | Moldova     |
| Christmas parties for children   | -             | 1,002         | Moldova     |
| Chipoteni Church building work   | 4,549         | 9,163         | Moldova     |
| Chiperceni Church building work  | 2,723         | -             | Moldova     |
| Coirescu Community Centre building work  | -             | 5,000         | Moldova     |
| Raspuns Crestin for rehousing of Bondarenco, Muhamadeev and Cojac families                               | 7,980         | -             | Moldova     |
| Taxes and legal fees for transfer of houses from Misuna Crestina to Raspuns Crestin                      | -             | 3,661         | Moldova     |
| Aurora Christian Association (UK charity)  | 3,000         | -             | Romania     |
| Life to Romania (UK charity)   | 6,000         | -             | Romania     |
| Asociatia Centrul Crestin Betania for meal programme, support of pastors, and building works at Suncuius | 6,980         | -             | Romania     |
|  | <hr/>         | <hr/>         |             |
|  | <b>42,166</b> | <b>34,779</b> |             |
|  | <hr/>         | <hr/>         |             |

**NOTE 6. DONATED GOODS**

Donated goods have been included in donations received and gifts made. These goods have been included in the accounts at the valuations given on the cargo manifests when the goods were shipped.

|                        | <b>2020</b> | <b>2019</b> |
|------------------------|-------------|-------------|
|                        | <b>£</b>    | <b>£</b>    |
| Value of donated goods | 5961        | 5,562       |
|                        | <hr/>       | <hr/>       |

**NOTE 7. TRUSTEE'S REMUNERATION AND EXPENSES**

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them (2019: £nil).

Expenses of the charity of £162 (2019: £258) were reimbursed to 2 (2019: 3) trustees in the year. These costs were for charitable expenditure, printing, postage and stationery costs.

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2020**  
**(continued)**

**NOTE 8. RELATED PARTY TRANSACTIONS**

In addition to the reimbursement of expenses to the trustees detailed in note 7, there were donations to the charity totalling £1682 by 3 trustees and the wife of one of the trustees.

**NOTE 9. TANGIBLE FIXED ASSETS**

|                       | £     |
|-----------------------|-------|
| <b>Equipment cost</b> |       |
| Brought forward       | 1,405 |
| Disposal              | (570) |
|                       | <hr/> |
| Carried forward       | 835   |
|                       | <hr/> |
| <b>Depreciation</b>   |       |
| Brought forward       | 1,405 |
| Disposals             | (570) |
| Charge for year       |       |
|                       | <hr/> |
| Carried forward       | 835   |
|                       | <hr/> |
| <b>Net Book Value</b> |       |
| 31.12.2020            | -     |
|                       | <hr/> |
| 31.12.2019            | -     |
|                       | <hr/> |

All tangible fixed assets are held in the United Kingdom.

**NOTE 10. BANK AND CASH**

All bank accounts and cash balances are held in the United Kingdom.

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2020**  
(continued)

**NOTE 11. MOVEMENT IN FUNDS**

| Current year              | Balance<br>at 1<br>January<br>2020<br>£            | Income<br>£         | Expenditure<br>£         | Transfers<br>£         | Balance at<br>31<br>December<br>2020<br>£            |
|---------------------------|--|---------------------|--------------------------|------------------------|--|
| <b>Unrestricted funds</b> | 63,885   | 364                 | -                        | (1232)                 | 63,017   |
| <b>Restricted funds</b>   |  |                     |                          |                        |  |
| Moldova                   | 33,787   | 109,215             | 110,175                  | -                      | 32,827   |
| Romania                   | 17,029   | 200                 | 18,461                   | 1232                   | -  |
|                           | 50,816   | 109,415             | 128,636                  | 1232                   | 32,827   |
| <b>Total funds</b>        | <b>114,701</b>                                     | <b>109,779</b>      | <b>128,636</b>           | <b>-</b>               | <b>95,844</b>  |
| <b>Prior year</b>         | <b>Balance<br/>at 1<br/>January<br/>2019<br/>£</b> | <b>Income<br/>£</b> | <b>Expenditure<br/>£</b> | <b>Transfers<br/>£</b> | <b>Balance at<br/>31<br/>December<br/>2019<br/>£</b> |
| <b>Unrestricted funds</b> | 63,656   | 229                 | -                        | -                      | 63,885   |
| <b>Restricted funds</b>   |  |                     |                          |                        |  |
| Moldova                   | 45,847   | 97,834              | (109,894)                | -                      | 33,787   |
| Romania                   | 18,877   | 21,735              | (23,583)                 | -                      | 17,029   |
|                           | 64,724   | 119,569             | (133,477)                | -                      | 50,816   |
| <b>Total funds</b>        | <b>128,380</b>                                     | <b>119,798</b>      | <b>(133,477)</b>         | <b>-</b>               | <b>114,701</b>                                       |

**CHRISTIAN RESPONSE - NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2020**  
(continued)

**NOTE 12. NET ASSETS BETWEEN FUNDS**

| <b>Current year</b>           | <b>Restricted<br/>Moldova<br/>Funds 2020<br/>£</b> | <b>Restricted<br/>Romania<br/>Funds 2020<br/>£</b> | <b>Unrestricted<br/>Funds 2020<br/>£</b> | <b>Total 2020<br/>£</b> |
|-------------------------------|--|--|--|-------------------------|
| Fixed assets                  | -  | -  | -  | -                       |
| Current assets:               |  |  |  |                         |
| Cash at bank                  | 36,111   | -  | 61,511                                   | 97,622                  |
| Debtors                       | -  | -  | 2,877                                    | 2,877                   |
| Creditors (due within 1 year) | (3,284)  | -  | (1371)                                   | (4,655)                 |
|                               | <b>32,827</b>                                      | <b>-</b>   | <b>63,017</b>                            | <b>95,844</b>           |
| <br>                          |  |  |  |                         |
| <b>Prior year</b>             | <b>Restricted<br/>Moldova<br/>Funds 2019<br/>£</b> | <b>Restricted<br/>Romania<br/>Funds 2019<br/>£</b> | <b>Unrestricted<br/>Funds 2019<br/>£</b> | <b>Total 2019<br/>£</b> |
| Fixed assets                  | -  | -  | -  | -                       |
| Current assets                | 33,787   | 17,029   | 65,285                                   | 116,101                 |
| Creditors (due within 1 year) | -  | -  | (1,400)                                  | (1,400)                 |
|                               | <b>33,787</b>                                      | <b>17,029</b>                                      | <b>63,885</b>                            | <b>114,701</b>          |