

CHRISTIAN RESPONSE

ACCOUNTS

Year Ended 31 December 2022

**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 2022

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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 (thousands of £)	Lorry loads of 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	-
TOTAL		£199k	7

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

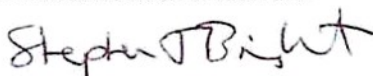
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items 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 Funds 2022 £	Romania Funds 2022 £	Ukraine Funds 2022 £	Unrestrict- ed Funds 2022 £	Total 2022 £	Moldova Funds 2021 £	Romania Funds 2021 £	Ukraine Funds 2021 £	Unrestrict- ed Funds 2021 £	Total 2020 £
2 Income from: Donations and Legacies Bank interest	137,284	621	139,674	17,307	294,886	94,001	222	-	-	94,223
	-	-	-	507	507	-	-	-	184	184
Total income	137,284	621	139,674	17,814	295,393	94,001	222	-	184	94,407
3 Expenditure on: Raising funds Charitable activities	806	-	577	-	1,383	355	-	-	-	355
	124,142	621	133,163	564	258,490	105,472	222	-	-	105,694
Total expenditure	124,948	621	133,740	564	259,873	105,827	222	-	-	106,049
Net income/ (expenditure)	12,336	0	5,934	17,250	35,520	(11,826)	-	-	184	(11,642)
11 Transfers	-	-	-	-	-	-	-	-	-	-
Net movement in funds	12,336	-	5,934	17,250	35,520	(11,826)	-	-	184	(11,642)
Total funds brought forward	21,001	-	-	63,201	84,202	32,827	-	-	63,107	95,844
Total funds carried forward	33,337	-	5,934	80,451	119,722	21,001	-	-	63,201	84,202

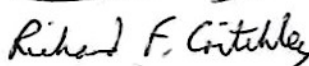
**CHRISTIAN RESPONSE
BALANCE SHEET
AS AT 31 DECEMBER 2022**

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

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/> 294,886	<hr/> 94,223

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

NOTE 3. ANALYSIS OF EXPENDITURE

	Moldova Funds 2022 £	Romania Funds 2022 £	Ukraine Funds 2022 £	Unrestricted Funds 2022 £	Total 2022 £
Raising funds					
Printing, postage and office supplies	806	-	577	-	1,383
Charitable activities					
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
	124,142	621	133,163	564	258,490
Total expenditure	124,948	621	133,740	564	259,873

	Moldova Funds 2021 £	Romania Funds 2021 £	Ukraine Funds 2021 £	Unrestricted Funds 2021 £	Total 2021 £
Raising funds					
Printing, postage and office supplies	355	-	-	-	355
Charitable activities					
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
	105,472	222	-	-	105,694
Total expenditure	105,827	222	-	-	106,049

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

NOTE 4. SUPPORT COSTS

	2022	2021
	£	£
Insurance	789	747
Independent examination	915	875
	<hr/>	<hr/>
	1,704	1,622
	<hr/>	<hr/>
	2022	2021
	£	£
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:

	2022	2021	Fund
	£	£	
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:

	2022	2021	Fund
	£	£	
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 Biculiu			
Centre to Raspuns Crestin	-	169	Moldova
Repairs at Gura Biculiu Centre	-	1479	Moldova
Funeral expenses	3,276	1382	Moldova
Displaced Ukrainians (Vinnytsya and Kryvyi Rih cities)	16,262	-	Ukraine
	<hr/>	<hr/>	
	40,881	31,248	
	<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.

	2022	2021
	£	£
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

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

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

Current year	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds	63,201	17,814	564	-	80,451
Restricted funds					
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
Total funds	84,202	295,393	259,873	-	119,722
Prior year	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2021 £
Unrestricted funds	63,017	184	-	-	63,201
Restricted funds					
Moldova	32,827	94,001	105,827	-	21,001
Romania	-	222	222	-	-
Ukraine	-	-	-	-	-
	32,827	94,223	106,049	-	21,001
Total funds	95,844	94,407	106,049	-	84,202

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

NOTE 12. NET ASSETS BETWEEN FUNDS

Current year	Moldova Funds 2022 £	Romania Funds 2022 £	Ukraine Funds 2022 £	Unrestricted Funds 2022 £	Total 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)
	33,337	-	5,934	80,451	119,722

Prior year	Moldova Funds 2021 £	Romania Funds 2020 £	Ukraine Funds 2021 £	Unrestricted Funds 2021 £	Total 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)
	32,827	-	-	63,017	95,844