

CHRISTIAN RESPONSE

ACCOUNTS

Year Ended 31 December 2023

**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 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	-	-
TOTAL		£263k (£199k in 2022)	7 (7 in 2022)	£96k (£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 Funds 2023 £	Romania Funds 2023 £	Ukraine Funds 2023 £	Unrestrict- ed Funds 2023 £	Total 2023 £	Moldova Funds 2022 £	Romania Funds 2022 £	Ukraine Funds 2022 £	Unrestrict- ed Funds 2022 £	Total 2022 £
Income from:										
2 Donations and Legacies (*)	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
Total income	124,863	1,538	179,545	72,556	378,502	137,284	621	139,674	17,814	295,393
Expenditure on:										
3 Raising funds	575	-	552	-	1,127	806	-	577	-	1,383
3 Charitable activities (*)	202,405	1,514	193,183	440	397,542	124,142	621	133,163	564	258,490
Total expenditure	202,980	1,514	193,735	440	398,669	124,948	621	133,740	564	259,873
Net income/ (expenditure)	(78,117)	24	(14,190)	72,116	(20,167)	12,336	0	5,934	17,250	35,520
11 Transfers	50,000	-	10,000	(60,000)	-	-	-	-	-	-
Net movement in funds	(28,117)	24	(4,190)	12,116	(20,167)	12,336	-	5,934	17,250	35,520
11 Total funds brought forward	33,337	-	5,934	80,451	119,722	21,001	-	-	63,201	84,202
Total funds carried forward	5,220	24	1,744	92,567	99,555	33,337	-	5,934	80,451	119,722

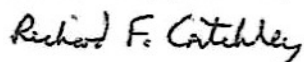
(*) The values reported here include the value of donated goods, as well as monetary income and expenditure. See Notes 2 and 3 for details.

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

	Note	2023	2022
		£	£
FIXED ASSETS			
Tangible Fixed Assets	9	1,521	-
CURRENT ASSETS			
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>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year (Accruals)		1,369	1,371
		<u>98,034</u>	<u>119,722</u>
TOTAL NET ASSETS		<u>99,555</u>	<u>119,722</u>
THE FUNDS OF THE CHARITY			
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

	Moldova Funds 2023 £	Romania Funds 2023 £	Ukraine Funds 2023 £	Unrestrict -ed Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Monetary donations						
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
	82,629	1,538	125,862	71,043	281,072	270,918
Donated goods (estimated value)	42,234	-	53,683	-	95,917	23,968
Total donations	124,863	1,538	179,545	71,403	376,989	294,886
Bank interest	-	-	-	1,513	1,513	507
Total income	124,863	1,538	179,545	72,556	378,502	295,393

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

NOTE 3. ANALYSIS OF EXPENDITURE

	Moldova Funds 2023 £	Romania Funds 2023 £	Ukraine Funds 2023 £	Unrestrict -ed Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Raising funds						
Printing, postage and office supplies	575	-	552	-	1,127	1,383
Charitable activities						
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
Total charitable activities	202,405	1,514	193,183	440	397,542	258,490
Total expenditure	202,980	1,514	193,735	440	398,669	259,873
Total monetary expenditure (excluding donated goods)	160,746	1,514	140,052	440	302,752	235,905

NOTE 4. SUPPORT COSTS

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

	Moldova Funds 2023 £	Romania Funds 2023 £	Ukraine Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Insurance	383	-	382	765	789
Independent examination	480	-	480	960	915
				1,725	1,704

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)
Moldova:		
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	-
Romania:		
Family support	1.5	0.6
Ukraine:		
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	-
Total	263.4	198.9

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

	£
Equipment cost	
Brought forward	-
Disposal	-
Purchase	1,521
	<hr/>
Carried forward	1,521
	<hr/>
Depreciation	
Brought forward	-
Disposals	-
Charge for year	-
	<hr/>
Carried forward	-
	<hr/>
Net Book Value	
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 at 1 January 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2023 £
Unrestricted funds	80,451	72,556	440	(60,000)	92,567
Restricted funds					
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
Total funds	119,722	378,502	398,669	-	99,555
Prior 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

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 Funds 2023 £	Romania Funds 2023 £	Ukraine Funds 2023 £	Unrestricted Funds 2023 £	Total 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)
	5,220	24	1,744	92,567	99,555

Prior 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