

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
Moldova: Money and aid sent through longstanding trusted partners in Moldova	£170k	3	£79k	-
Ukraine: Money and aid sent through established partners in Ukraine	£193k	3	£36k	£39k
Romania: Money raised by individuals in Devon sent via cr2ee to a family in Romania	£0.5k	-	-	-
TOTAL	£363k (£263k in 2023)	6 (7 in 2023)	£115k (£96k in 2023)	£39k (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

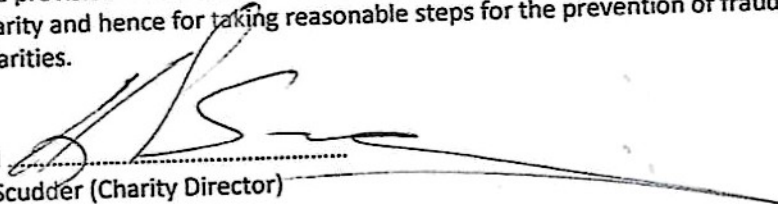
cr2ee is very grateful to a supporter for the use of premises known as "The former Acorn Kindergarten, Exmouth" for the receiving and sorting of humanitarian aid. Also, another supporter has kindly provided the use of storage at Ford Farm Barn in Kenton. These premises have enabled cr2ee to safely sort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

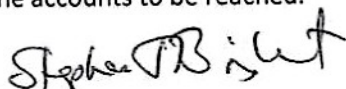
Basis of Independent Examiner's report

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

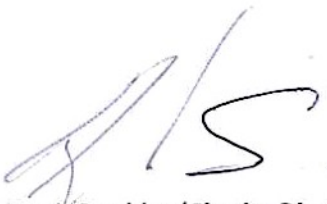
CHRISTIAN RESPONSE
STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 DECEMBER 2024


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

(*) 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 £
FIXED ASSETS			
Tangible Fixed Assets	7	1,014	1,521
CURRENT ASSETS			
Debtors (tax recoverable)		2,775	2,926
Debtors (other)		961	1,291
Cash at bank	10	46,871	95,186
		<u>50,607</u>	<u>99,403</u>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year (Accruals)		<u>1,369</u>	<u>1,369</u>
Net current assets		49,238	98,034
TOTAL NET ASSETS		<u>50,252</u>	<u>99,555</u>
THE FUNDS OF THE CHARITY			
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
		<u>50,252</u>	<u>99,555</u>


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 Funds 2024 £	Romania Funds 2024 £	Ukraine Funds 2024 £	Unrestrict -ed Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Monetary donations						
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
	102,990	465	54,566	225,920	383,941	281,072
Donated goods (estimated value)	79,581	-	35,658	-	115,239	95,917
Total donations	182,571	465	90,224	225,920	499,180	376,989
Bank interest	-	-	-	1,802	1,802	1,513
Total income	182,571	465	90,224	227,722	500,982	378,502

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

NOTE 3. ANALYSIS OF EXPENDITURE

	Moldova Funds 2024 £	Romania Funds 2024 £	Ukraine Funds 2024 £	Unrestrict -ed Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Raising funds						
Printing, postage and office supplies	344	-	342	-	686	1,127
Charitable activities						
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 * (estimated value)	79,581	-	35,658	-	115,239	95,917
Total charitable activities	265,353	480	283,362	404	549,599	397,542
Total expenditure	265,697	480	283,704	404	550,285	398,669
Total monetary expenditure (excluding donated goods)	186,116	480	248,046	404	435,046	302,752

* 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 Funds 2024 £	Romania Funds 2024 £	Ukraine Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Insurance	403	-	404	807	765
Independent examination	480	-	480	960	960
	883	-	884	1,767	1,665

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

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

Current year	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2024 £
Unrestricted funds	92,567	227,722	404	(275,000)	44,885
Restricted funds					
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
Total funds	99,555	500,982	550,285	-	50,252
Prior 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

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 Funds 2024 £	Romania Funds 2024 £	Ukraine Funds 2024 £	Unrestricted Funds 2024 £	Total 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)
	2,094	9	3,264	44,885	50,252

Prior 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