

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
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Devon
EX9 6EE

BANKERS Barclays Bank Plc
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**INDEPENDENT
EXAMINER** Mr S J Bright
Chartered Accountant
10 High Croft
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CHARITY NUMBER 1062623

CHRISTIAN RESPONSE

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

CONTENTS

	Pages
Trustees' Annual Report	1-9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Accounts	13-18



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

Country	Activity by cr2ee	Main benefits achieved
Ukraine	<ul style="list-style-type: none"> Five lorry-loads of humanitarian aid were delivered. Each lorry carried vital supplies including bedding, clothing, food, generators, power packs, medical items, toiletries, toys and other essential goods. The final lorry included over 1,000 Christmas shoeboxes for children. 	<ul style="list-style-type: none"> 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. Over a thousand children experienced comfort and joy through receiving Christmas gifts during a time of great uncertainty. 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. Hundreds of people received essential medical care through the provision of medicines, bandages and other medical supplies. 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.
	<p>Monthly grants were sent to up to twelve trusted local partners, totalling £280,000 over the year. These grants enabled partners to:</p> <ul style="list-style-type: none"> Provide emergency financial assistance to poor and displaced families. Purchase firewood to help families survive the winter. Fund feeding programmes, children's summer camps and other activities. 	<ul style="list-style-type: none"> Hundreds of displaced and vulnerable families received food or financial assistance to meet urgent daily needs. Many individuals were able to access vital medical treatment as a direct result of grant funding. Many families received firewood, enabling them to stay warm during the winter months. Several hundreds of displaced families and children were regularly fed through soup kitchens/community centres and feeding programmes. One church alone distributed 7 tonnes of food during 2025, with other churches supporting hundreds more families. Tens of women were helped emotionally by initiating a support programme for the wives of those fighting as well as for widows. 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.
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"> The family was helped to buy food and other essentials.

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

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

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
	<u>130,462</u>	<u>50,252</u>

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

	Moldova Funds 2025 £	Romania Funds 2025 £	Ukraine Funds 2025 £	Unrestrict -ed Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Monetary donations						
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
	42,980	250	122,987	414,619	580,836	383,941
Donated goods (estimated value)	40,751	-	34,182	-	74,933	115,239
Total donations	83,731	250	157,169	414,619	655,769	499,180
Bank interest	-	-	-	1,576	1,576	1,802
Total income	83,731	250	157,169	416,195	657,345	500,982

NOTE 3. ANALYSIS OF EXPENDITURE

	Moldova Funds 2025 £	Romania Funds 2025 £	Ukraine Funds 2025 £	Unrestrict -ed Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Raising funds						
Printing, postage and office supplies	278	-	276	-	554	686
Charitable activities						
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 * (estimated value)	40,751	-	34,182	-	74,933	115,239
Total charitable activities	234,461	259	341,612	249	576,581	549,599
Total expenditure	234,739	259	341,888	249	577,135	550,285
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:

	Moldova Funds 2025 £	Romania Funds 2025 £	Ukraine Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Insurance	431	-	431	862	807
Independent examination	495	-	495	990	960
	926	-	926	1,852	1,767

NOTE 5. GRANTS

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

	Grants to individuals £	Grants to institutions £	Comments
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"> • make monetary gifts to families in great need. • buy wood for winter fuel for families in great need. • fund soup kitchens run by Baptist churches to feed children from poor families. • fund children's camps and other children's activities run by Baptist churches. • 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.
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"> • make gifts to people in great need, in particular displaced and/or bereaved by the war. • buy wood to help vulnerable families endure the bitter winter temperatures. • provide power packs and other equipment to help families during electricity black-outs. • buy medical items for the field hospitals. • fund soup kitchens/community centres and other feeding programmes run by the Baptist churches. • fund children's camps and other children's activities run by Baptist churches. • initiate and fund a support programme for the wives of those fighting and for widows.
All grants	453,124		

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).

	2025	2024
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

	£
Equipment cost	
Brought forward	1,521
Disposal	-
Purchase	-
	<hr/>
Carried forward	1,521
	<hr/>
Depreciation	
Brought forward	507
Disposals	-
Charge for year	507
	<hr/>
Carried forward	1,014
	<hr/>
Net Book Value	
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 1 January 2025 £	Income £	Expenditure £	Transfers £	Balance at 31 Decem- ber 2025 £
Unrestricted funds	44,885	416,195	249	(340,000)	120,831
Restricted funds					
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
Total funds	50,252	657,345	577,135	-	130,462

NOTE 11. NET ASSETS BETWEEN FUNDS AT YEAR END

Funds at 31 December 2025

	Moldova Funds £	Romania Funds £	Ukraine Funds £	Unrestricted Funds £	Total Funds at 31 Dec. 2025 £
Fixed assets	254	-	253	-	507
Current assets:					
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 year)	(683)	-	(684)	-	(1367)
Total net assets	6,086	-	3,545	120,831	130,462