

CRY IN THE DARK
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Charity registration number 1071517

M G Whitby & Co
Accountants
69 Thoroughfare
Woodbridge
IP12 1AH

CRY IN THE DARK
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YEAR ENDED 31 MARCH 2021

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*We are a Christian charity whose desire is to help all regardless of colour, creed or faith.
We operate using Christian principles, which means sharing the love of Jesus through action and words wherever it is
needed and sought.*

Jesus said, "**Let the little children come to me, for the kingdom of God belongs to such as these**".
Luke 18 v 16 (NIV) Paraphrased

CRY IN THE DARK**CHARITY INFORMATION****YEAR ENDED 31 MARCH 2021**

Charity registration number: 1071517

Governed by trust deed dated 18 May 1998 (as subsequently amended).

Objects: The objective of the charity as set out in the constitution is:

To relieve children and adults worldwide in need, particularly in Romania and Eastern Europe, by the provision of such facilities and services as the trustees shall from time to time decide.

Registered Address: 26 Winterbourne Gardens
 Elmstead Market
 Colchester
 Essex CO7 7FG

Telephone: 07957 151 805

Website address: www.cryinthedark.org

Trustees during the year ended 31 March 2021: Bernie Andrews (Chair of Trustees)
 Elaine Cornwall (Secretary)
 Rhianna Mitchell (Treasurer)
 Louise Chanarin
 Stanley Harrison
 Jack Davies

Further details of trustees serving at the date of this report and recent changes are shown separately on page 2.

CEO and Founder: Steven Cooper

Independent examiner Mike Whitby
 M G Whitby & Co
 69 Thoroughfare
 Woodbridge IP12 1AH
 Telephone: +44 1394 380066
 Email: mike@mgwhitbyandcompany.co.uk
 Website address: <http://www.mgwhitbyco-woodbridge.co.uk/>

Bankers: Barclays Bank PLC
 43 High Street
 Sutton, Surrey SM1 1DR

The Royal Bank of Scotland
 London Streatham Branch
 59 Streatham High Road
 London SW16 1PN

Organisations benefiting from grants during the period ended 31 March 2021: Asociatia Lumina
 5 Cpt Ernest Tartescu
 Bacau, Romania
 Website: www.asociatialumina.eu

CRY IN THE DARK**TRUSTEES SERVING AT THE TIME OF SUBMISSION OF
THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 2021**

Bernie Andrews: Appointed. Charity Chair of Trustees

Elaine Cornwall: Appointed. Charity Secretary

John Bricklebank: Appointed. Charity Treasurer

Stanley Harrison: Appointed

Susan Bricklebank: Appointed

Louise Chanarin: Appointed November, 2016

CRY IN THE DARK

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and the financial statements for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies on page 9 and comply with the charity's constitution, applicable law and the requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005.

Organisational structure

The trustees determine the overall policy of the charity with the day-to-day management delegated to the CEO Steven Cooper and Charity Manager Beth Frimpong.

The trustees meet on a two monthly basis or more often if activity shall so require. The trustees determine the level of grants payable.

Trustees serving during the period to 31 March 2021 are shown on page 1. Trustees are elected by the members. Details of trustees serving at the date of this report are shown on pages 1 and 2.

Trustees provided their services free of charge.

Statement on risks

The trustees actively review the major risks that the charity faces on a regular basis in three areas:

- Operational performance.
- Achievement of aims and objectives.
- Meeting expectations of our beneficiaries and supporters.

Further work is being undertaken to ensure that appropriate controls are in place to mitigate significant risks.

The Charity's Aims

To relieve the suffering of children and adults worldwide, particularly in Romania, by the provision of such facilities and services as the Trustees shall decide.

Objects

- To operate a home for life (Casa Lumina) for 22 orphaned special needs young adults in Comanesti Romania.
- To operate a multi-disciplinary palliative care service for Children and adults (Hospice Lumina).
- To operate a volunteer and out-reach programme to the poor in the region utilising (Casa Albert) as its operational base in Bacau, for project "Hope".

Cry in the Dark is a UK based Christian charity founded in September 1998 to provide life-long care for 24 orphaned special needs Romanian children – project Casa Lumina. In 2005 the vision for Cry in the Dark was expanded to offer medical and social care to other children and young people in the region suffering from life-limiting illness and support to their families – project Hospice Lumina.

Cry in the Dark currently works directly in Romania, through the local charity Asociatia Lumina of which Steven Cooper, Cry in the Dark's CEO is President. Through this partnership, Cry in the dark has established and maintained both projects with purpose-built accommodation operated by local professional staff.

The charity is characterised by a small highly motivated staff in the UK, raising awareness and funding for the charity, as well as spending up to 4 months a year in Romania, working directly with all three projects plus, giving part time administrative support. In addition, a critical aspect to the on-going success and sustainability of this work has been the willingness of UK volunteers to fund trips to all three projects and engage in direct work with the children and young people and helping construction and maintenance at the project sites.

Review of the year

This has been a challenging year for Cry in The Dark mainly maintaining and sustaining its activities in Romania and strengthening its relationship with supporters here in the UK. This has been a time of great economic uncertainty due to the COVID-19 pandemic.

We have been blessed with faithful supporters and some important grants, and this together with the Romanian fundraising operation, and the UK governments furlough payment scheme has ensured all our work in Romania continues.

Our operations here in the UK over the twelve months have been somewhat curtailed due to the COVID-19 pandemic. Cry in the Dark along with other organisations and the public were under lock down and Steven Cooper and Beth Frimpong were furloughed throughout the year ending 31 March 2021. Working between them 5 days a month.

As a charity our primary objects remained the same. Our Residential home for life (Casa Lumina) for 22 special needs young adults in Comanesti and the multi-disciplinary Hospice/palliative care service for children and young adults (Hospice Lumina) in Bacau, and to this end both projects continued to provide efficient and effective care throughout this difficult year. At Casa Lumina, Florintina Bobeica the manager, has worked well with our local staff observing the current Romanian health service laws and regulations during the COVID-19 pandemic and has maintained high levels of individualised care and development at the home in Comanesti.

Hospice Lumina' our dedicated paediatric in-patient hospice unit and Community Palliative care service, located in Bacau city, serving Bacau County and the three surrounding counties of Vaslui, Neamt and Vrancea continued to provide palliative care services throughout the year ending 31 March 2021. Observing the Romanian health service guidance and laws.

Our community Hospice service serves around 120 children and young adults every month all based at the new building, Hospice lumina. The need for such services continues to grow in this region and beyond and we hope to expand the services further in the near future with the help of our Romanian partner Asociatia Lumina.

The director, Mihaela Dumitrache has secured a few grants for innovative work at the Hospice and within Bacau, creative projects for children and their parents as well as some local community campaigns about disability.

Casa Albert has become a base for supporters and volunteers from the UK to visit and participate in the activities of the charity and has been essential, providing valuable income and, as importantly, a powerful experience of the compassionate care that is at the heart of Cry in The Dark's objectives.

Project Hope is our outreach project to a rural Roma village in Bacau County and is home to over 1000 children and around 150 families.

We have been working there for 10 years and have built up a good relationship with the children and the adults in this community.

The regular summer Autumn volunteer trips were all cancelled to Project Hope, Casa Lumina, and Hospice Lumina due to the COVID-19 pandemic. The Christmas trip of UK volunteers to deliver Christmas shoeboxes to our beneficiaries was also cancelled. Instead, a small team of 3 volunteers lead by Steven Cooper CEO delivered 150 much needed food parcels to the families at the Roma village, just before Christmas.

On behalf of the Board of Trustees can I express our deep appreciation to our supporters and friends, to the staff teams in Romania, to Beth Johnson our Charity manager/Coordinator of volunteers, and to Steve Cooper CEO who continue to be at the heart of all that happens through Cry in the Dark.

Cry in the Dark Partner Organisations

Asociatia Lumina, Romania

Asociatia Lumina is an independently constituted charity existing and regulated under the relevant statutes governing non-government organisations in Romania and reporting to its own Board of Trustees.

Steven Cooper, Cry in The Dark's CEO is the President of the Board of Trustees and Beth Frimpong is also a board member.

Representation on Asociatia Lumina's Board of Trustees enables Cry In The Dark to oversee and participate in key decisions in relation to how the grant monies it provides are used and disbursed on the designated projects. Asociatia Lumina remains however an autonomous entity able to raise funds in its own right and to pursue its own independent objectives.

None of the trustees of Cry in The Dark receives remuneration or other financial reward or benefit in kind from Cry in The Dark's connections with Asociatia Lumina.

The charity has been Cry in The Dark's principal partner in Romania since inception and the two charities share a common ethos and faith-based principles.

Asociatia Lumina is responsible for the on the ground management and delivery of the following projects for which Cry in The Dark is the main grant provider:

- Case Lumina – a residential home for special needs young people in Comanesti.
- Casa Albert - facilities for education and accommodation for volunteers.
- Hospice Lumina – Providing in -patient respite and terminal care for children and providing a Hospice community service to children and their families in Bacau and the surrounding counties.

From October 2006, Cry in The Dark together with Asociatia Lumina began to collaborate with Hospices of Hope UK and its partner organisation in Romania, Asociatia Speranti to establish a community palliative care team that would support children, young people and their families in the Bacau area.

No conflicts of interest have arisen between Cry in The Dark and Asociatia Lumina over the period under review and no disputes exist between the two organisations.

Each year, in compliance with the applicable local regulations, Asociatia Lumina produces statements showing its financial results for the preceding 12 months and a balance sheet as at 31 December which it submits to the Romanian Ministry of Public Finance. These reports are published in Romania.

Investment policy

As in previous years, the policy of the charity was to keep surplus liquid funds in short term deposits that can be accessed easily to be in a position to respond to needs as they arise. The policy is regularly reviewed depending on the level of reserves.

Reserves and assets

The trustees continued to review the charity's reserves policy and it was agreed that a policy of operating on the basis of maintaining a level of unrestricted reserves sufficient to cover at least working capital requirements on day-to-day activities for six months may be prudently adopted.

To monitor financial performance trustee's review 6 -12 months cash flow projections for anticipated income and expenditure on a rolling monthly basis and were satisfied that all things being equal at the date of this report reserves were sufficient to sustain the operations of the charity to March 2021 and beyond.

The Charity's policy of not entering into contractual commitments that exceed its then available resources is unchanged.

Grant making policy

The charity achieves its objectives partly through making grants to local partner organisations. Grants are awarded at the discretion of the trustees and are monitored on a regular basis.

Trustees' responsibilities for the financial statements

The trustees are responsible for preparing the report of the trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales, the Charities Act 1993, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:-

Trustee.



B. Andrews

Date.....15/1/2022.....

CRY IN THE DARK
REPORT OF THE INDEPENDENT EXAMINER
FOR THE YEAR ENDED 31 MARCH 2021

I report on the accounts of the charity for the year ended 31 March 2021, which are set out on pages 8 to 12.

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 required.

It is my responsibility to:

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

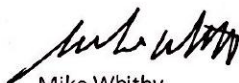
Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 seeking 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 statement 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, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act
 have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mike Whitby
 M G Whitby & Co
 Accountants
 69 Thoroughfare
 Woodbridge
 IP12 1AH

Date: 1st DECEMBER 2021

CRY IN THE DARK
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

		<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Total</i>
	<i>Note</i>	<i>£</i>	<i>£</i>	<i>2020/2021</i>	<i>2019/2020</i>
				<i>£</i>	<i>£</i>
INCOMING RESOURCES					
Incoming resources from generated funds					
<i>Voluntary income</i>					
Donations	2	187,741	-	187,741	137,018
Legacies	2	2,676	-	2,676	-
<i>Activities for generating funds</i>					
Income from fundraising activities	2	24,490	-	24,490	210,407
Investment income: interest receivable		-	-	-	-
<i>Other income</i>					
Other income		-	-	-	-
Total incoming resources		214,907		214,907	347,425
Resources expended					
Cost of generating funds					
Cost of generating funds (including donations), fundraising and publicity		19,357	-	19,357	61,336
Charitable activities					
Provision of services to children in Romania		146,992	-	146,992	222,737
Governance costs		1,824	-	1,824	1,973
Total resources expended	3	168,172		168,172	286,046
Net outgoing resources		46,735	-	46,735	61,379
Reconciliation of funds					
Total funds brought forward		116,930	-	116,930	55,551
Total funds carried forward	9	163,665	-	163,665	116,930

The statement of financial activities includes all gains and losses recognised in the period. All incoming resources and resources expended derive from continuing activities.

CRY IN THE DARK
BALANCE SHEET
AS AT 31 MARCH 2021

		2020/2021		2019/2020	
	Note	£	£	£	£
FIXED ASSETS	6		-		-
CURRENT ASSETS					
Debtors	7	8,374		18,784	
Cash at bank and in hand		<u>156,971</u>		<u>114,187</u>	
		165,345		132,971	
CREDITORS: amounts falling due within one year	8	<u>(1,680)</u>		<u>(16,041)</u>	
NET CURRENT ASSETS			<u>163,665</u>		<u>116,930</u>
NET ASSETS			<u>163,665</u>		<u>116,930</u>
CHARITABLE FUNDS					
Unrestricted funds	9		163,665		116,930
Restricted funds	9		<u>-</u>		<u>-</u>
			<u>163,665</u>		<u>116,930</u>

Approved by the trustees on 15.01.22 and signed on their behalf by:

Trustee



B. Andrew

Trustee



CRY IN THE DARK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the provisions of the Financial Reporting Standards for Smaller Entities (effective April 2008), The Charities Act 2011 and the requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005.

Incoming resources

Donations and other incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and gifts and is included in full in the SOFA when receivable.
- Investment income is included when receivable.
- Incoming resources from tax claims are included in the SOFA at the same time as the gift to which they relate.
- Incoming resources from fundraising are reported gross in the SOFA.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs are those costs associated with meeting the constitutional and statutory requirements of the charity and include accountants' fees and costs linked to the strategic management of the charity.

Funds

Unrestricted funds are available for the use at the discretion of the trustees in furtherance of the general activities of the charity.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

Foreign currency

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities are translated at the rate of exchange ruling at the balance sheet date. All exchange differences are taken to the SOFA.

Fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost. Depreciation is provided at rates calculated to write off the cost of each asset over its estimated useful life as follows:

Office equipment	3 years
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CRY IN THE DARK

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2021

2. INCOMING RESOURCES

	Unrestricted	Restricted	Total	Total
	£	£	2020/2021	2019/2020
	£	£	£	£
<i>Donations:</i>				
Cry Partner and Prieten Donations	84,049	-	84,049	93,525
Other donations	103,692	-	103,692	42,493
Legacies	2,676	-	2,676	1,000
	190,417		190,417	137,018
Income from fundraising activities	24,490		24,490	210,407

3. RESOURCES EXPENDED

	Unrestricted	Restricted	Total	Total
	£	£	2020/2021	2019/2020
	£	£	£	£
<i>Fundraising and publicity</i>				
Wages, pension contributions and National Insurance	13,754	-	13,754	13,755
Fundraising expenses	5,603	-	5,603	47,581
	19,357	-	19,357	61,336
<i>Provision of services to children in Romania</i>				
Casa Albert hospice project costs	41,229	-	41,229	75,643
Casa Lumina project running costs	90,594	-	90,594	128,494
Travel and subsistence	-	-	-	-
Office expenses	6,515	-	6,515	9,780
Wages, pension contributions and National Insurance	8,780	-	8,780	8,781
Bank charges	-	-	-	-
Exchange difference	(126)	-	(126)	39
Depreciation	-	-	-	-
	146,992	-	146,992	222,737
<i>Governance costs</i>				
Wages, pension contributions and National Insurance	293	-	293	293
Annual General Meeting costs	-	-	-	-
Independent examination	1,532	-	1,532	1,680
	1,824	-	1,824	1,973
Total resources expended	168,172	-	168,172	286,046

CRY IN THE DARK

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2021
CRY IN THE DARK

5. STAFF COSTS

	2020/2021 £	2019/2020 £
The charity has two full-time employees and two part-time employees, one of whom left the charity in the year. Total staff costs in the period were as follows:		
Wages and salaries	76,290	75,258
Employer's National Insurance	7,922	7,965
Government NIC allowance	(4,000)	(3,000)
Employer's pension contributions	1,880	1,880
Wages adjustment	-	-
	<u>82,093</u>	<u>82,103</u>

No member of the board of trustees received any remuneration in respect of their services during the year (2017: nil).

6. TANGIBLE FIXED ASSETS

	Office equipment £
Cost:	
As at 1 April 2014	15,028
Additions	-
As at 31 March 2015	<u>15,028</u>
Accumulated depreciation:	
As at 1 April 2019	15,028
Charge for the period	-
As at 31 March 2019	<u>15,028</u>
Net book value:	
As at 31 March 2020	-
As at 31 March 2021	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2021

	2020/2021	2019/2020
	£	£
7. DEBTORS		
Tax refunds due	7,780	8,233
Reconciliation Differences	(296)	(326)
Unpaid donations	890	1,058
Prepayments		9,818
	<u>8,374</u>	<u>18,783</u>

8. CREDITORS		
Trade creditors	1,680	1,680
Deferred income	-	14,360
	<u>1,680</u>	<u>16,040</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed Assets £	Current Assets £	Current Liabilities £	Net Assets £
Unrestricted fund	-	165,345	(1,680)	163,665
Restricted funds	-	-	-	-
Total funds	<u>-</u>	<u>165,345</u>	<u>(1,680)</u>	<u>163,665</u>

10. ANALYSIS OF INCOMING AND EXPENDED RESOURCES

	Opening balance £	Incoming resources £	Resources expended £	Closing balance £
Unrestricted fund	116,930	214,907	(168,172)	163,665
Restricted funds	-	-	-	-
	<u>116,930</u>	<u>214,907</u>	<u>(168,172)</u>	<u>163,665</u>