

**CRY IN THE DARK**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**Charity registration number 1071517**

**PS Book-Keeping & Accountancy**  
**Unit 1 Grange Way Business Park**  
**Grange Way**  
**Colchester**  
**Essex CO2 8HF**

**CRY IN THE DARK**

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**YEAR ENDED 31 MARCH 2024**

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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 2024**

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](http://www.cryinthedark.org)

**Trustees during the year ended 31 March 2024:** Bernie Andrews (Chair of Trustees)  
 Elaine Cornwall (Secretary)  
 Louise Chanarin  
 Stanley Harrison  
 Catherine Lasky

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

**CEO and Founder:** Steve Cooper

**Independent examiner** PS Book-Keeping & Accountancy  
 Unit 1 Grange Way Business Park  
 Grange Way  
 Colchester  
 Essex CO2 8HF

**Telephone:** 01206 861934

**Email:** [p.skamballis@btconnect.com](mailto:p.skamballis@btconnect.com)

**Website address:** [www.psbook.co.uk](http://www.psbook.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 2024:** Asociatia Lumina  
 Str, Capitan Ernest Tartescu, Nr 5, Bacau, Romania  
 Tel / Fax: 0234 / 374399  
 Website: [www.asociatialumina.eu](http://www.asociatialumina.eu)

**CRY IN THE DARK****TRUSTEES SERVING AT THE TIME OF SUBMISSION OF  
THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 2024**

**Bernie Andrews:** Appointed. Charity Chair of Trustees

**Elaine Cornwall:** Appointed November, 2015. Charity Secretary

**Stanley Harrison:** Appointed

**Louise Chanarin:** Appointed

**Catherine Lasky:** Appointed

**CRY IN THE DARK**  
**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31 MARCH 2024**

The trustees present their report and the financial statements for the year ended 31 March 2024. 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 2024 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 a board member. 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, maintaining and sustaining the activities we provide in Romania whilst strengthening the relationship with supporters here in the United Kingdom.

We have been blessed with faithful supporters and some important grants which together with the Romanian fundraising operation has allowed all our work to continue in Romania.

Due to the economic situation in the UK and the war in Ukraine, our operations and work have been impacted. As a charity our primary objects remained the same, with both projects continuing to provide efficient and effective care throughout this difficult year. Namely Casa Lumina and Hospice Lumina:

- **Casa Lumina** our residential home for life for 23 special needs young adults in Comanesti Romania.

We are pleased that Casa Lumina continues to maintain high levels of individualised care and development.

- **Hospice Lumina** the multi-disciplinary hospice/palliative care service for children and young adults in Bacau, Romania. This project serves, Bacau County and the three surrounding counties of Vaslui, Neamt and Vrancea and provides for 120 children and young adults each month. Throughout the year ending 31 March 2024, there has been continued provision, in line with the Romanian health service guidance and laws.

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. Their director, Mihaela Dumitrache has secured grants for innovative work at the hospice and within the community of Bacau. Creative projects for children and their parents and 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 this has been essential in providing valuable income as well as, a powerful experience of the compassionate care that is at the heart of Cry in The Dark's objectives. Volunteers throughout the year have also helped with Ukrainian refugees who were staying at Casa Albert, which had become a registered refugee home.

The summer saw us welcome a group of Ukrainian children to participate in our summer holiday camp. The Christmas volunteers from the UK that stayed at Casa Albert helped distribute over 500 Christmas shoeboxes and essential aid to a Ukrainian orphanage.

- **Project Hope** is our outreach project to a rural Roma village in Bacau County and is home to over 1000 children and around 200 families.

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

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 Frimpong our charity manager/coordinator of volunteers, and to Steve Cooper CEO who continue to passionately be at the heart of all the work that happens at 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 2024 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.

Date 30/11/2024

  
CHAIRMAN

 Treasurer 30/11/24

**CRY IN THE DARK**  
**REPORT OF THE INDEPENDENT EXAMINER**  
**FOR THE YEAR ENDED 31 MARCH 2024**

I report on the accounts of the charity for the year ended 31 March 2023, 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 Acthave 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.

PS Book-Keeping & Accountancy  
Unit 1 Grange Way Business Park  
Grange Way  
Colchester  
Essex CO2 8HF

Date : 13/11/2024

**CRY IN THE DARK**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

		<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Total</i>
	<i>Note</i>	<i>£</i>	<i>£</i>	<i>2023/2024</i>	<i>2022/2023</i>
		<i>£</i>		<i>£</i>	<i>£</i>
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
<i>Voluntary income</i>					
Donations	2	156,850	500	157,350	152,532
Legacies	2	432	-	432	1,155
<i>Activities for generating funds</i>					
Income from fundraising activities	2	18,268	-	18,268	17,962
Investment income: interest receivable		767	-	767	294
<i>Other income</i>					
Other income (HMRC Grants)		15,281	-	15,281	11,500
<b>Total incoming resources</b>		<b>191,598</b>	<b>500</b>	<b>192,098</b>	<b>183,443</b>
<b>Resources expended</b>					
<b>Cost of generating funds</b>					
Cost of generating funds (including donations), fundraising and publicity		34,501	-	34,501	43,973
<b>Charitable activities</b>					
Provision of services to children in Romania		133,334	11,493	144,827	196,036
Governance costs		1,997	-	1,997	2,217
<b>Total resources expended</b>	3	<b>169,832</b>	<b>11,493</b>	<b>181,325</b>	<b>242,226</b>
<b>Net outgoing resources</b>		<b>21,766</b>	<b>(10,993)</b>	<b>10,773</b>	<b>(58,783)</b>
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>		<b>105,907</b>	<b>22,631</b>	<b>128,538</b>	<b>166,294</b>
<b>Prior Year adjustment</b>				<b>-</b>	<b>(1,604)</b>
<b>Total funds carried forward</b>	9	<b>127,673</b>	<b>11,638</b>	<b>139,311</b>	<b>105,907</b>

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 2024

		2023/2024		2022/2023	
	Note	£	£	£	£
<b>FIXED ASSETS</b>	6		-		-
<b>CURRENT ASSETS</b>					
Debtors	7	3,827		3,827	
Payroll prepayments		277		391	
Cash at bank and in hand		<u>136,891</u>		<u>126,310</u>	
		140,995		130,528	
<b>CREDITORS: amounts falling due within one year</b>	8	<u>(1,684)</u>		<u>(1,990)</u>	
<b>NET CURRENT ASSETS</b>			139,311		128,538
<b>NET ASSETS</b>			<u>139,311</u>		<u>128,538</u>
<b>CHARITABLE FUNDS</b>					
Unrestricted funds	9		127,673		128,538
Restricted funds	9		<u>11,638</u>		-
			<u>139,311</u>		<u>128,538</u>

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

Trustee



30/11/24

Trustee



30/11/2024

## CRY IN THE DARK

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 2024

**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 2024

2. INCOMING RESOURCES	Unrestricted		Restricted		Total	
	£	£	£	£	£	£
<i>Donations:</i>						
Cry Partner and Priten Donations	81,810	500	82,310		92,861	
Other donations	75,040	-	75,040		59,671	
Legacies	432	-	432		1,155	
	157,282	500	157,782		153,687	
<hr/>						
Income from fundraising activities	18,268		18,268		17,962	
HMRC JRS Grants received	15,281		15,281		11,500	
Bank interest received	767		767		294	
<b>TOTAL INCOMING RESOURCES</b>	<b>191,598</b>	<b>500</b>	<b>192,098</b>		<b>183,443</b>	
<hr/>						
3. RESOURCES EXPENDED	Unrestricted		Restricted		Total	
	£	£	£	£	£	£
<i>Fundraising and publicity</i>						
Wages, pension contributions and National Insurance	9,945	-	9,945		15,932	
Fundraising expenses	24,556	-	24,556		28,041	
	34,501	-	34,501		43,973	
<hr/>						
<i>Provision of services to children in Romania</i>						
Casa Albert hospice project costs	6,957	-	6,957		8,556	
Casa Lumina project running costs	82,636	-	82,636		125,653	
Ukraine project running costs including salaries apportionment	-	11,493	11,493		51,870	
Travel and subsistence	-	-	-		-	
Other	-	-	-		51	
Miscellaneous purchases	-	-	-		902	
Office expenses	7,359	-	7,359		8,606	
Wages, pension contributions and National Insurance	36,131	-	36,131		-	
Bank charges	251	-	251		-	
Exchange difference	-	-	-		-	
Depreciation	-	-	-		398	
	133,334	11,493	144,827		196,086	
<hr/>						
<i>Governance costs</i>						
Wages, pension contributions and National Insurance	143	-	143		144	
Annual General Meeting/Governance Training costs	354	-	354		254	
Independent examination	1,499	-	1,499		1,819	
	1,997	-	1,997		2,217	
<hr/>						
<b>TOTAL RESOURCES EXPENDED</b>	<b>169,832</b>	<b>11,493</b>	<b>181,325</b>		<b>242,226</b>	
<hr/>						
<b>TOTAL INCOMING RESOURCES</b>					<b>192,098</b>	
<b>LESS</b>					<b>(181,325)</b>	
<b>TOTAL RESOURCES EXPENDED</b>					<b>(181,325)</b>	
<b>NET INCOME THIS YEAR</b>					<b>10,773</b>	

## CRY IN THE DARK

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**4. GRANTS PAYABLE**

During the period, regular grants totalling £2,575 (2023: £2,455) were paid to Asociația Lumina in Romania to support the running costs of the Casa Lumina children's orphanage in Comanesti. In addition, further grants and expenses totalling £56,640 (2023: £77,127) were made on behalf of the same organisation towards the legal, professional,

**5. STAFF COSTS**

The charity has two full-time employees. Total staff costs in the period were as follows:

	2023/2024 £	2022/2023 £
Wages and salaries	69,020	74,962
Employer's National Insurance	7,541	8,248
Government NIC allowance	(5,000)	(5,000)
Employer's pension contributions	1,870	1,875
Wages adjustment	-	-
	<u>73,431</u>	<u>80,085</u>

No member of the board of trustees received any remuneration in respect of their services during the year (2023: nil).

**6. TANGIBLE FIXED ASSETS**

	Office equipment £
<b>Cost:</b>	
As at 1 April 2014	15,028
Additions	-
As at 31 March 2015	<u>15,028</u>
<b>Accumulated depreciation:</b>	
As at 1 April 2020	15,028
Charge for the period	-
As at 31 March 2021	<u>15,028</u>
<b>Net book value:</b>	
As at 31 March 2024	-
As at 31 March 2023	<u>-</u>

**CRY IN THE DARK**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	2023/2024	2022/2023
	£	£
<b>7. DEBTORS</b>		
HMRC claims Gift Aid due	-	-
Reconciliation Differences	-	-
Unpaid donations	3,827	-
Prepayments	-	-
	<u>3,827</u>	<u>-</u>

<b>8. CREDITORS</b>		
Trade creditors	0	-
Accruals A/cs fee	1,000	1,000
Nest Pensions due	364	-
Credit Cards	320	-
	<u>1,684</u>	<u>1,000</u>

<b>9. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>				
	Fixed Assets	Current Assets	Current Liabilities	Net Assets
	£	£	£	£
Unrestricted fund	-	140,995	(1,684)	139,311
Restricted funds	-	-	-	-
Total funds	<u>-</u>	<u>140,995</u>	<u>(1,684)</u>	<u>139,311</u>

<b>10. ANALYSIS OF INCOMING AND EXPENDED RESOURCES</b>				
	Opening balance	Incoming resources	Resources expended	Closing balance
	£	£	£	£
Unrestricted fund	105,907	191,598	(169,832)	127,673
Restricted funds	-	500	(11,493)	11,638
	<u>105,907</u>	<u>192,098</u>	<u>(181,325)</u>	<u>139,311</u>