

REGISTERED CHARITY NUMBER: 1165824

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2021**

**FOR
CHILDREN AT RISK IN ASIA (CARA)**

Haines Watts Chartered Accountants
4 Claridge Court
Lower Kings Road
Berkhamsted
Hertfordshire
HP4 2AF

CHILDREN AT RISK IN ASIA (CARA)

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FOR THE YEAR ENDED 31ST DECEMBER 2021**

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CHILDREN AT RISK IN ASIA (CARA)
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2021

Thanks to the incredible generosity of our many supporters CARA increased its income to over £32,000 in 2021. CARA received a number of large personal donations and the Souter Trust continued to support our cause with a £4,000 donation. The relaxation of lockdown rules allowed us to go ahead with our annual garden party which raised a record £2,330 from our many local supporters.

The generosity of our supporters enabled CARA to send £25,000 urgently needed funds to our in-country partners One Sky operating in Sangkhlaburi on the border with Myanmar. The COVID pandemic has had a devastating impact on the largely migrant population with many of them losing their jobs due to factories closing and the collapse of the tourist industry. While schools were open CARA supported around 200 children to stay in education. With schools shut for much of the year CARA trustees have had to redirect funds to One Sky's covid relief fund helping to bring food and basic essentials to over a thousand children. CARA helped to recruit volunteers when One Sky reported that the hospital and testing centres were overwhelmed allowing a rapid response until UNICEF stepped in. The One Sky staff have been in the front line in helping the local community cope with the covid pandemic with five of the staff infected with virus at the time of writing but fortunately not seriously ill. CARA trustees authorised the use of limited funds to fill gaps in One Sky's budget arising from the increased workload and expenses incurred.

At 31 December 2021 the bank balance was £10,940 (2020: £3,820). The trustees are currently discussing what the priorities are for 2022 and will take into account One Sky's key role in Alternative Care Thailand (ACT). ACT is a coalition of like-minded organisations and professionals working together to both push and support the Thai government with the reform of the care system for all children in Thailand. Many thousands of children are in unregulated children's homes throughout Thailand. CARA's objective continues to be to enable children to stay with their families and be able to complete their education.

FINANCIAL REVIEW

Reserves policy

It is the policy of this charity to hold in reserves an amount sufficient to cover annual bank charges, other sundry costs and to build up enough funds to support our sister charity One Sky Foundation. It is also our policy to make grants twice a year, in early new year and July/August, to One Sky Foundation enabling them to support disadvantaged children in Thailand. This policy is reviewed regularly.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1165824

Principal address

10 Greystoke Close
Berkhamsted
Hertfordshire
HP4 3JJ

Trustees

Dr C Lillicrap
Mrs J Lillicrap
K J P Connaughton (appointed 22/4/2022)

Independent Examiner

Haines Watts Chartered Accountants
4 Claridge Court
Lower Kings Road
Berkhamsted
Hertfordshire
HP4 2AF

CHILDREN AT RISK IN ASIA (CARA)
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2021

Approved by order of the board of trustees on27 July 2022..... and signed on its behalf by:

.....C Lillicrap.....
Dr C Lillicrap - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHILDREN AT RISK IN ASIA (CARA)**

Independent examiner's report to the trustees of Children at risk in Asia (CARA)

I report to the charity trustees on my examination of the accounts of Children at risk in Asia (CARA) (the Trust) for the year ended 31st December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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 requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Haines Watts

Shaun Brownsmith FCA
Haines Watts Chartered Accountants
4 Claridge Court
Lower Kings Road
Berkhamsted
Hertfordshire
HP4 2AF

Date: 27/7/22

CHILDREN AT RISK IN ASIA (CARA)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted fund £	31/12/21 Total funds £	31/12/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		28,661	4,000	32,661	24,560
 EXPENDITURE ON					
Raising funds		540	-	540	72
Charitable activities					
Grant payment to one sky		21,000	4,000	25,000	29,000
 Total		<u>21,540</u>	<u>4,000</u>	<u>25,540</u>	<u>29,072</u>
 NET INCOME/(EXPENDITURE)		<u>7,121</u>	<u>-</u>	<u>7,121</u>	<u>(4,512)</u>
 RECONCILIATION OF FUNDS					
 Total funds brought forward		3,820	-	3,820	8,332
 TOTAL FUNDS CARRIED FORWARD		<u><u>10,941</u></u>	<u><u>-</u></u>	<u><u>10,941</u></u>	<u><u>3,820</u></u>

The notes form part of these financial statements

CHILDREN AT RISK IN ASIA (CARA)

BALANCE SHEET 31ST DECEMBER 2021

	Notes	Unrestricted funds £	Restricted fund £	31/12/21 Total funds £	31/12/20 Total funds £
CURRENT ASSETS					
Cash at bank		10,941	-	10,941	3,820
NET CURRENT ASSETS		<u>10,941</u>	<u>-</u>	<u>10,941</u>	<u>3,820</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>10,941</u>	<u>-</u>	<u>10,941</u>	<u>3,820</u>
NET ASSETS		<u>10,941</u>	<u>-</u>	<u>10,941</u>	<u>3,820</u>
FUNDS	4				
Unrestricted funds				10,941	3,820
TOTAL FUNDS				<u>10,941</u>	<u>3,820</u>

The financial statements were approved by the Board of Trustees and authorised for issue on27 July 2022..... and were signed on its behalf by:

.....C Lillicrap.....
C Lillicrap - Trustee

CHILDREN AT RISK IN ASIA (CARA)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on a cash basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as restricted.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

CHILDREN AT RISK IN ASIA (CARA)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021**

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	15,060	9,500	24,560
EXPENDITURE ON			
Raising funds	72	-	72
Charitable activities			
Grant payment to one sky	19,500	9,500	29,000
Total	<u>19,572</u>	<u>9,500</u>	<u>29,072</u>
NET INCOME/(EXPENDITURE)	<u>(4,512)</u>	<u>-</u>	<u>(4,512)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	8,332	-	8,332
TOTAL FUNDS CARRIED FORWARD	<u><u>3,820</u></u>	<u><u>-</u></u>	<u><u>3,820</u></u>

4. MOVEMENT IN FUNDS

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
Unrestricted Funds	3,820	7,121	10,941
TOTAL FUNDS	<u><u>3,820</u></u>	<u><u>7,121</u></u>	<u><u>10,941</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Funds	28,661	(21,540)	7,121
Restricted funds			
Grants from charitable trusts	4,000	(4,000)	-
TOTAL FUNDS	<u><u>32,661</u></u>	<u><u>(25,540)</u></u>	<u><u>7,121</u></u>

CHILDREN AT RISK IN ASIA (CARA)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST DECEMBER 2021

4. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
Unrestricted Funds	8,332	(4,512)	3,820
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>8,332</u>	<u>(4,512)</u>	<u>3,820</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Funds	15,060	(19,572)	(4,512)
	<hr/>	<hr/>	<hr/>
Restricted funds			
Grants from charitable trusts	9,500	(9,500)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>24,560</u>	<u>(29,072)</u>	<u>(4,512)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/20 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
Unrestricted Funds	8,332	2,609	10,941
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>8,332</u>	<u>2,609</u>	<u>10,941</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Funds	43,721	(41,112)	2,609
	<hr/>	<hr/>	<hr/>
Restricted funds			
Grants from charitable trusts	13,500	(13,500)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>57,221</u>	<u>(54,612)</u>	<u>2,609</u>

CHILDREN AT RISK IN ASIA (CARA)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST DECEMBER 2021

5. RELATED PARTY DISCLOSURES

In 2021, the Charity gave a grant of £25,000 (2020: £29,000) to One Sky Foundation in Thailand, to support their aims of supporting children at risk. Andy Lillicrap, son of two of the charities trustees, Dr Douglas and Mrs Janet Lillicrap, is one of the founders of one Sky Foundation. Andy Lillicrap remains an advisor to One Sky Foundation.

6. RESTRICTED FUNDS

Restricted Grant Funds

The restricted grant funds are designated specifically for education support.

CHILDREN AT RISK IN ASIA (CARA)

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	31/12/21 £	31/12/20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Sponsored Events	-	(1)
Grant From Charitable Trusts	4,000	9,500
Other Donations	24,725	13,998
HMRC Tax Refund	3,936	1,063
	<hr/>	<hr/>
	32,661	24,560
	<hr/>	<hr/>
Total incoming resources	32,661	24,560
 EXPENDITURE		
Raising donations and legacies		
Currency Transactions	57	-
Bank Charges	470	10
Internet Charges	-	62
Sundries	13	-
	<hr/>	<hr/>
	540	72
 Charitable activities		
One Sky Foundation Grant	25,000	29,000
	<hr/>	<hr/>
Total resources expended	25,540	29,072
	<hr/>	<hr/>
Net income/(expenditure)	7,121	(4,512)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements