

REGISTERED CHARITY NUMBER: 1165824

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2022**

FOR

CHILDREN AT RISK IN ASIA (CARA)

Christopher Hodson
Chartered Management Accountant
47 Albion Road
Pitstone
Leighton Buzzard
LU7 9AY

CHILDREN AT RISK IN ASIA (CARA)

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FOR THE YEAR ENDED 31ST DECEMBER 2022**

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CHILDREN AT RISK IN ASIA (CARA)

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022

Thanks once again to the incredible generosity of our many supporters CARA increased its income to over £34,715 in 2022 including Gift Aid. The garden party was enjoyed by nearly 50 people and raised nearly £2,000.

Using £3,000 of our cash reserve CARA was able to send £37,000 urgently needed funds to our in-country partners One Sky operating in Sangkhlaburi on the border with Myanmar. The local community was still recovering from the COVID pandemic with more families needing support. During the school year over 240 children received support to continue their education. In December Colin and Jan visited the One Sky team in Sangkhlaburi who arranged for us to meet some of the children your donations support. We were impressed by their positive attitude and their ambitions. The opportunity to complete their high school education has enabled them to learn the Thai language which has opened up opportunities for them to pursue further training as teachers, nurses, engineers and other well paid jobs, an opportunity not available to most of their parents who do not speak the Thai language.

The trustees are currently discussing with the One Sky team what the priorities are for 2023. The Alternative Care Thailand (ACT) project has estimated there are 120,000 children in children's homes and other institutions, over 90% of whom have one living parent or relative. In Sangkhlaburi alone there are 17 homes with over 600 children. Many children are put into homes because their parents believe they will receive a better education but there is no guarantee of this. The trustees have decided that CARA will continue to focus support on One Sky's work in Sangkhlaburi through providing small bursaries to enable children to continue their education in the free government schools while staying with their family.

FINANCIAL REVIEW

Reserves Policy

At 31st December 2022 the bank balance of £7,704 represented the reserves. The trustees' policy is to hold sufficient cash reserves to cover annual administrative expenses and to build up funds for our partner charity in Thailand, One Sky Foundation which provides the in-country support to beneficiaries. It is our practice to pay grants twice a year to One Sky Foundation to enable 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 it is not incorporated.

Trustees

The trustees during the year were Dr C Lillicrap, Mrs J Lillicrap and Mr KJP Connaughton. The charity is managed by the trustees.

CHILDREN AT RISK IN ASIA (CARA)

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number

1165824

Principal Address

10 Greystoke Close
Berkhamsted
Hertfordshire
HP4 3JJ

Independent Examiner

Christopher Hodson
Chartered Management Accountant
47 Albion Road
Pitstone
Leighton Buzzard
LU7 9AY

Approved by the trustees on 12 August 2023 and signed on their behalf by

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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 2022.

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 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.

Christopher Hodson FCMA
47 Albion Road
Pitstone
Leighton Buzzard
LU7 9AY

12th August 2023

CHILDREN AT RISK IN ASIA (CARA)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2022

			31/12/2022	31/12/2021
	Notes	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	3	30,715	4,000	34,715
EXPENDITURE ON				
Administration		952	-	952
Charitable activities				
Grant payments to One Sky Foundation		33,000	4,000	37,000
Total expenditure		33,952	4,000	37,952
NET INCOME/(EXPENDITURE)		(£3,237)	-	(£3,237)
RECONCILIATION OF FUNDS				
Total funds brought forward		10,941	-	10,941
TOTAL FUNDS CARRIED FORWARD		7,704	-	7,704

The notes form part of these financial statements

CHILDREN AT RISK IN ASIA (CARA)

BALANCE SHEET AT 31ST DECEMBER 2022

			31/12/2022	31/12/2021
	Notes	Unrestricted funds £	Restricted fund £	Total funds £
CURRENT ASSETS				
Cash at bank		£7,704	-	£7,704
NET CURRENT ASSETS		£7,704	-	£7,704
TOTAL ASSETS LESS CURRENT LIABILITIES		£7,704	-	£7,704
NET ASSETS		£7,704	-	£7,704
FUNDS				
Unrestricted funds	4			£7,704
TOTAL FUNDS				£7,704

The financial statements were approved by the trustees and authorised for issue on 12th August 2023 and signed on their behalf by:

C Lillicrap
Trustee

CHILDREN AT RISK IN ASIA (CARA)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

1) ACCOUNTING POLICIES

The accounts of the charity have been prepared on a receipts and payments basis as allowed under section 133 of the Charities Act 2011. The accounts have been prepared under the historical cost convention.

Income

Income is recognised in the Statement of Financial Activities once the charity has received it.

Expenditure

Expenditure is recognised in the Statement of Financial Activities once it has been paid out.

Taxation

The charity is exempt from tax on its charitable activities. It is entitled to claim tax back on amounts donated with Gift Aid.

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 objectives 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 was no trustees' remuneration or other benefits for trustees in the year (2021: nil).

Trustees' expenses

There were no trustees' expenses paid in the year (2021: nil).

CHILDREN AT RISK IN ASIA (CARA)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022 (CONTINUED)

3) COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		28,661	4,000	32,661
EXPENDITURE ON				
Administration		540	-	540
Charitable activities				
Grant payments to One Sky Foundation		21,000	4,000	25,000
Total expenditure		21,540	4,000	25,540
NET INCOME/(EXPENDITURE)		£7,121	-	£7,121
RECONCILIATION OF FUNDS				
Total funds brought forward		3,820	-	3,820
TOTAL FUNDS CARRIED FORWARD		10,941	-	10,941

4) MOVEMENT IN FUNDS

	At 01/01/2022 £	Movement in funds £	At 31/12/2022 £
Unrestricted funds	10,941	(£3,237)	7,704
The movement of funds included in the above are as follows			
	Income £	Expense £	Movement £
Unrestricted funds	30,715	(£33,952)	(£3,237)
Restricted funds			
Grant from charitable trust	4,000	(£4,000)	-
TOTAL FUNDS	34,715	(£37,952)	(£3,237)

CHILDREN AT RISK IN ASIA (CARA)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022 (CONTINUED)

4) MOVEMENT IN FUNDS (CONTINUED)

Prior year comparatives for movement of funds

	At 01/01/2021 £	Movement in funds £	At 31/12/2021 £
Unrestricted funds	3,820	£7,121	10,941

The movement of funds included in the above are as follows

	Income £	Expense £	Movement £
Unrestricted funds	28,661	(£21,540)	£7,121

Restricted funds

Grant from charitable trust	4,000	(£4,000)	-
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TOTAL FUNDS

32,661	(£25,540)	£7,121
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5) RELATED PARTY DISCLOSURES

In 2022 the charity gave grants of £37,000 (2021: £25,000) to One Sky Foundation to support their aims of helping children at risk in Thailand. Andy Lillicrap, son of two of the trustees, Dr C Lillicrap and Mrs J Lillicrap, is one of the founders of One Sky Foundation and remains an adviser to One Sky Foundation.

6) RESTRICTED FUNDS

Restricted grant funds

The restricted grant funds are specifically restricted to providing education support.

CHILDREN AT RISK IN ASIA (CARA)

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Grant from charitable trust	4,000	4,000
Other donations	27,138	24,725
HMRC Charities tax refund	<u>3,577</u>	<u>3,936</u>
Total income	<u>34,715</u>	<u>32,661</u>
EXPENDITURE		
Administration		
Accounts	780	0
Bank charges	169	527
Sundries	<u>3</u>	<u>13</u>
	952	540
Charitable Activities		
One Sky Foundation grants	<u>37,000</u>	<u>25,000</u>
Total expenditure	<u>37,952</u>	<u>25,540</u>
Net Income/(Expenditure)	<u><u>(£3,237)</u></u>	<u><u>7,121</u></u>