

REGISTERED CHARITY NUMBER: 1165824

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER
2023**

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 2023**

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CHILDREN AT RISK IN ASIA (CARA)

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023

In 2023 CARA raised £32,830 and transferred £28,400 to One Sky to support 270 children to continue their education. As in 2022 we saw more children graduating from high school and going on to further education to become teachers, nurses and engineers. This has given them opportunities denied to their parents. When qualified they have the potential to make a real difference to the poor migrant communities which they mainly come from. In this respect CARA is achieving its objective of bringing about long term real improvement to the lives of disadvantaged people through education.

With so many conflicts in the world, charities are competing for donations. One Sky is faced with a \$100,000 shortfall in funding for 2024/25 and may be forced to reduce the support to poor families. There is a civil war going on in Myanmar, just over the border from Sangkhlaburi. Ethnic minorities are fighting the military junta with some success, but this will probably lead to a period of instability in the country. We don't know how this will impact on Thailand, but it could lead to a fresh wave of people migrating across the border, which is just a few miles from Sangkhlaburi, creating further demand for One Sky's services.

CARA faces a huge challenge to provide sufficient funds to One Sky to continue delivering the education support programme at the current level in these turbulent times. When inflation is taken into account CARA needs to raise at least £35,000 to continue supporting the children on the programme. We are reliant on your generosity to reach this target. We will be holding our annual garden party on 30 June. You can donate on the CARA website by clicking on CARAdonate. You can also donate while shopping at no extra cost by selecting CARA as your preferred charity using Easyfundraising. 97% of your donations are used to make a real difference to hundreds of children's lives. We are all volunteers and keep overheads to an essential minimum.

The bigger picture

One Sky has been operating in Thailand for ten years. Their annual report for 2023 gives an excellent account of what has been achieved, see https://www.oneskyfoundation.org/_files/ugd/dea76f_e58b3f3789844f6899e764051a647669.pdf. They are taking a leading role in the Alternative Care Thailand (ACT) project which aims to change the culture in Thailand that leads to an estimated 130,000 living in children's home when 95% have at least one living parent. Many migrant families are so poor they cannot afford to send their children to school. Instead they put them into home in the often mistaken belief they will receive a better education. This was the reason CARA was set up seven years ago to raise funds to enable these children to attend school.

One Sky has now set up the first Child Protection Committee in Thailand bringing together One Sky, schools, hospitals and crucially the police to protect vulnerable children in Sangkhlaburi. The committee and officials have surveyed all 18 homes in Sangkhlaburi and only assessed 3 as fit for purpose. The committee is now introducing a gatekeeping process that homes must go through before they can take in any new children. This will lead to many more children staying with their families and needing our support.

CHILDREN AT RISK IN ASIA (CARA)

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

FINANCIAL REVIEW

Reserves Policy

At 31st December 2022 the bank balance of £11,300 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.

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 4th June 2024 and signed on their behalf by

.....
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 2023.

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

4th June 2024

CHILDREN AT RISK IN ASIA (CARA)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

			31/12/2023	31/12/2022
		Unrestricted funds	Restricted fund	Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	3	27,659	5,171	32,830
EXPENDITURE ON				
Administration		834	-	834
Charitable activities				
Grant payments to One Sky Foundation		23,229	5,171	28,400
Total expenditure		24,063	5,171	29,234
NET INCOME/(EXPENDITURE)		£3,596	-	£3,596
RECONCILIATION OF FUNDS				
Total funds brought forward		7,704	-	7,704
TOTAL FUNDS CARRIED FORWARD		11,300	-	7,704

The notes form part of these financial statements

CHILDREN AT RISK IN ASIA (CARA)

BALANCE SHEET AT 31ST DECEMBER 2022

			31/12/2023	31/12/2022
	Notes	Unrestricted funds £	Restricted fund £	Total funds £
CURRENT ASSETS				
Cash at bank		£11,300	-	£11,300
NET CURRENT ASSETS		£11,300	-	£11,300
TOTAL ASSETS LESS CURRENT LIABILITIES		£11,300	-	£11,300
NET ASSETS		£11,300	-	£11,300
FUNDS				
Unrestricted funds	4			£11,300
TOTAL FUNDS				£11,300

The financial statements were approved by the trustees and authorised for issue on 4th June 2024 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 2023**

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 (2022: nil).

Trustees' expenses

There were no trustees' expenses paid in the year (2022: 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 2022**

	Notes	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		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

4) **MOVEMENT IN FUNDS**

	At 01/01/2023 £	Movement in funds £	At 31/12/2023 £
Unrestricted funds	7,704	£3,596	11,300

The movement of funds included in the above are as follows

	Income £	Expense £	Movement £
Unrestricted funds	27,659	(£24,063)	£3,596
Restricted funds			
Grant from charitable trust	5,171	(£5,171)	-
TOTAL FUNDS	32,830	(£29,234)	£3,596

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 01/01/2022 £	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	<u>34,715</u>	<u>(£37,952)</u>	<u>(£3,237)</u>

5) RELATED PARTY DISCLOSURES

In 2023 the charity gave grants of £28,400 (2022: £37,000) 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 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Grant from charitable trust	5,171	4,000
Other donations	25,426	27,138
HMRC Charities tax refund	<u>2,233</u>	<u>3,577</u>
Total income	<u>32,830</u>	<u>34,715</u>
 EXPENDITURE		
Administration		
Accounts	700	780
Bank charges	134	169
Sundries	<u>-</u>	<u>3</u>
	834	952
 Charitable Activities		
One Sky Foundation grants	<u>28,400</u>	<u>37,000</u>
Total expenditure	<u>29,234</u>	<u>37,952</u>
Net Income/(Expenditure)	<u><u>£3,596</u></u>	<u><u>(£3,237)</u></u>