

REGISTERED CHARITY NUMBER: 1165824

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER
2024**

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 2024**

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CHILDREN AT RISK IN ASIA (CARA)

TRUSTEES' REPORT

FOR YEAR ENDED 31 DECEMBER 2024

Thanks to the generosity of our many supporters in 2024 CARA raised a record £54,800 and transferred £39,500 to One Sky. CARA funds were used to support 219 children to continue their education but the trustees agreed to allocate funds to other projects set up by One Sky in response to the deteriorating situation along the Thai/Myanmar border as a result of the war in Myanmar. A survey conducted by One Sky on behalf of UNICEF has identified thousands of unaccompanied children in various institutions in Thailand.

One Sky has placed 46 children in foster homes with support through CARA. Without this intervention these children would probably have ended up isolated in an unregulated children's home. A further 31 children were found homes with grandparents or relatives with specialist support from One Sky's social workers. Many of the children from migrant families do not speak the Thai language and as a result they struggle when they go to schools where they are taught in Thai. CARA trustees have provided funds to the Buddy project set up by One Sky. High school students are trained and paid a small fee by One Sky to teach Thai to young children in their villages. The teachers report the performance of these children in school is transformed. These are some examples of the amazing work One Sky is doing with your support. Click [here](#) to see One Sky's annual report.

At a time when One Sky is seeing increased demand for its services, major donors are pursuing a policy of reducing support year on year. As reported last year this is leading to a budget shortfall which could lead to One Sky restricting support for disadvantaged children. CARA does not have sufficient funds to meet the request from One Sky to continue the projects described above. We have already had to reduce the number of children receiving support to continue their education in 2025. Yet we have seen how relatively small bursaries enabling them to go to school transforms their lives and job opportunities. We must do everything we can to give these children the chance they deserve. We have set a target to raise £45,000 by December 31st.

We are reliant on your generosity to reach this target.

Our main fund raising event will be our annual garden party in June. You can donate on the CARA website www.carauk.org/donate

You can also donate while shopping at no extra cost by selecting CARA as your preferred charity using Easyfundraising.

99% of your donations are used to make a real difference to hundreds of children's lives. We are all volunteers and keep overheads to the essential minimum. We are grateful to Chris

Hodson for volunteering to carry out the external review of CARA's accounts as required by the Charities Commission.

The bigger picture

We reported last year on how One Sky is 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 children living in children's home when 95% have at least one living parent or relative. During 2024, the Child Protection Committee in Sangkhlaburi oversaw the removal of children from a home where they were deemed to be at risk. The first time this has happened in Thailand. Other provinces are now following this example with the governor Kanchanaburi authorising the setting up of a committee modelled on the Sangkhlaburi committee with guidance from One Sky. While One Sky is a small charity operating on a modest budget, it is beginning to change the culture in Thailand that leads to thousands of children being put into children's home.

Your continued support will ensure more children will avoid going into a home and have the chance of a family life and a good education.

CHILDREN AT RISK IN ASIA (CARA)

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

FINANCIAL REVIEW

Reserves Policy

At 31st December 2024 the bank balance of £26,469 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 March 2025 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 2024.

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 March 2025

CHILDREN AT RISK IN ASIA (CARA)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

			31/12/2024	31/12/2023
		Unrestricted funds	Restricted fund	Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	3	46,802	8,000	54,802
EXPENDITURE ON				
Administration		133	-	133
Charitable activities				
Grant payments to One Sky Foundation		31,500	8,000	39,500
Total expenditure		31,633	8,000	39,633
NET INCOME/(EXPENDITURE)		£15,169	-	£15,169
RECONCILIATION OF FUNDS				
Total funds brought forward		11,300	-	11,300
TOTAL FUNDS CARRIED FORWARD		26,469	-	11,300

The notes form part of these financial statements

CHILDREN AT RISK IN ASIA (CARA)

**BALANCE SHEET
AT 31ST DECEMBER 2024**

			31/12/2024	31/12/2023
	Notes	Unrestricted funds £	Restricted fund £	Total funds £
CURRENT ASSETS				
Cash at bank		£26,469	-	£26,469
NET CURRENT ASSETS		£26,469	-	£26,469
TOTAL ASSETS LESS CURRENT LIABILITIES		£26,469	-	£26,469
NET ASSETS		£26,469	-	£26,469
FUNDS				
Unrestricted funds	4			£26,469
TOTAL FUNDS				£26,469

The financial statements were approved by the trustees and authorised for issue on 4th March 2025 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 2024**

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 (2023: nil).

Trustees' expenses

There were no trustees' expenses paid in the year (2023: nil).

CHILDREN AT RISK IN ASIA (CARA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024 (CONTINUED)**

**3) COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	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	-	11,300

4) MOVEMENT IN FUNDS

	At 01/01/2024 £	Movement in funds £	At 31/12/2024 £
Unrestricted funds	11,300	£15,169	26,469
The movement of funds included in the above are as follows			
	Income £	Expense £	Movement £
Unrestricted funds	46,802	(£31,633)	£15,169
Restricted funds			
Grant from charitable trust	8,000	(£8,000)	-
TOTAL FUNDS	54,802	(£39,633)	£15,169

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 01/01/2023 £	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

5) RELATED PARTY DISCLOSURES

In 2024 the charity gave grants of £39,500 (2023: £28,400) 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 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Grant from charitable trust	8,000	5,171
Other donations	43,758	25,426
HMRC Charities tax refund	<u>3,044</u>	<u>2,233</u>
Total income	<u>54,802</u>	<u>32,830</u>
EXPENDITURE		
Administration		
Accounts	-	700
Bank charges	133	134
Sundries	<u>-</u>	<u>-</u>
	133	834
Charitable Activities		
One Sky Foundation grants	<u>39,500</u>	<u>28,400</u>
Total expenditure	<u>39,633</u>	<u>29,234</u>
Net Income/(Expenditure)	<u><u>£15,169</u></u>	<u><u>£3,596</u></u>