

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER
2025

FOR

CHILDREN AT RISK IN ASIA (CARA)**

Contact address:
10 Greystoke Close
Berkhamsted
Hertfordshire
HP4 3JJ

<https://www.carauk.org>

CHILDREN AT RISK IN ASIA (CARA)

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

	Page
Trustees' Report	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 8
Detailed Statement of Financial Activities	9

CHILDREN AT RISK IN ASIA (CARA)

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2025

Thanks to the generosity of our many supporters, in 2025 CARA raised £30,116 and transferred £29,924 to One Sky. CARA together with the Pan Asia Women's Association supported 264 children to continue their education. CARA 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 civil war in Myanmar. The bombing of the villages is leading to a fresh wave of migrants coming into the Sangkhlaburi area of Thailand needing support.

In this chaos there are some children who need to be taken into care and CARA supports One Sky's family based care project of foster care and kinship care providing a more desirable option than putting children into institutional care. One Sky is the first NGO in Thailand to partner with the government's new system of provincial Foster Care Approval Committees. In 2025 this partnership made Kanchanaburi the most successful province with 9 new foster families approved. One Sky is now building on this progress and promoting this successful model to other provinces.

In January 2026 CARA trustees Colin and Jan Lillicrap visited Sangkhlaburi and were taken by One Sky to meet some of the families we support. Many live in simple huts in the jungle without running water, sewage treatment or electricity. We met an 84 year old grandmother taking care of her two young grandchildren. In another hut we met a single mother and her young son who had recently escaped from Myanmar where their village was being bombed. There are many more examples like these where people displaced from Myanmar are forced to live in poverty. The funds allocated to One Sky enable them to reach out to these people and ensure when possible the children live in a secure family environment and have access to an education.

As reported last year, One Sky is seeing increased demand for its services while major donors have pursued a policy of reducing support year on year and have now stopped donating. This is leading to a budget shortfall that has forced One Sky to reduce support for disadvantaged children and reduce staff salaries. CARA is exploring other sources of funding from businesses. For a business to donate to a charity there is a legal requirement to enter into Commercial Participation Agreement (CPA). To facilitate this CARA has signed up with Work For Good an online platform that simplifies the setting up of the CPA.

Our main fund raising event will be our annual garden party on 5th July. You can donate on the CARA website by clicking on CARAdonate at <https://www.carauk.org/donate>.

You can also donate while shopping online with most major retailers 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 independent examination of CARA's accounts as required by the Charities Commission.

The bigger picture

To appreciate why CARA supports One Sky and the importance of the work they do, we need to understand the circumstances in which they operate. In the western provinces of Thailand along the border with Myanmar there are many thousands of migrant families who have escaped the many years of fighting in Myanmar. A recent media report stated the civil war in Myanmar has killed 100,000 people since 2021 and displaced three million. Last year 45,000 were killed through bombing of the

CHILDREN AT RISK IN ASIA (CARA)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31ST DECEMBER 2025

villages. Many of the displaced people have escaped to Thailand with thousands located in the Sangkhlaburi province where One Sky operates. They have few rights and are exploited as cheap labour, often being paid less than a third of the minimum wage, leading to extreme poverty, which is the primary cause of 135,000 children being in institutional care even though over 90% of them have a living relative. At the time of writing, the impact of the war in the Middle East is sending fuel prices rocketing in Thailand, making food even more expensive for those who were already struggling.

FINANCIAL REVIEW

Reserves Policy

At 31st December 2025 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, Mr KJP Connaughton and Mrs M Scholes (appointed 17 November 2025). 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 10th April 2026 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 2025.

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

10th April 2026

CHILDREN AT RISK IN ASIA (CARA)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2025

				31/12/2025	31/12/2024
		Unrestricted	Restricted	Total	Total
		funds	fund	funds	funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	30,180	8,000	38,180	54,802
EXPENDITURE ON					
Administration		192	-	192	133
Charitable activities					
Grant payments to One Sky Foundation		21,924	8,000	29,924	39,500
Total expenditure		22,116	8,000	30,116	39,633
NET INCOME/(EXPENDITURE)		£8,064	-	£8,064	£15,169
RECONCILIATION OF FUNDS					
Total funds brought forward		26,469	-	26,469	11,300
TOTAL FUNDS CARRIED FORWARD		34,533	-	34,533	26,469


The notes form part of these financial statements

CHILDREN AT RISK IN ASIA (CARA)

BALANCE SHEET AT 31ST DECEMBER 2025

			31/12/2025	31/12/2024
	Notes	Unrestricted funds £	Restricted fund £	Total funds £
CURRENT ASSETS				
Cash at bank		£34,533	-	£34,533
NET CURRENT ASSETS		£34,533	-	£34,533
TOTAL ASSETS LESS CURRENT LIABILITIES		£34,533	-	£34,533
NET ASSETS		£34,533	-	£34,533
FUNDS				
Unrestricted funds	4			£34,533
TOTAL FUNDS				£34,533

The financial statements were approved by the trustees and authorised for issue on 10th April 2026 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 2025

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 (2024: nil).

Trustees' expenses

There were no trustees' expenses paid in the year (2024: nil).

CHILDREN AT RISK IN ASIA (CARA)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025 (CONTINUED)

3) COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR PRIOR YEAR

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	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	-	26,469

4) MOVEMENT IN FUNDS

	At 01/01/2025 £	Movement in funds £	At 31/12/2025 £
Unrestricted funds	26,469	£8,064	34,533
The movement of funds included in the above are as follows			
	Income £	Expense £	Movement £
Unrestricted funds	30,180	(£22,116)	£8,064
Restricted funds			
Grant from charitable trust	8,000	(£8,000)	-
TOTAL FUNDS	38,180	(£30,116)	£8,064

CHILDREN AT RISK IN ASIA (CARA)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025 (CONTINUED)

4) MOVEMENT IN FUNDS (CONTINUED)

Prior year comparatives for movement of 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
--------	-----------	---------

5) RELATED PARTY DISCLOSURES

In 2025 the charity gave grants of £29,924 (2024: £39,500) 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 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Grant from charitable trust	8,000	8,000
Other donations	26,826	43,758
HMRC Charities tax refund	<u>3,354</u>	<u>3,044</u>
Total income	<u>38,180</u>	<u>54,802</u>
EXPENDITURE		
Administration		
Accounts	-	-
Bank charges	192	133
Sundries	<u>-</u>	<u>-</u>
	192	133
Charitable Activities		
One Sky Foundation grants	<u>29,924</u>	<u>39,500</u>
Total expenditure	<u>30,116</u>	<u>39,633</u>
Net Income/(Expenditure)	<u><u>£8,064</u></u>	<u><u>£15,169</u></u>