

CHILD CARE INTERNATIONAL TRUST

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

A Registered Scottish Charity SC025299

Child Care International

Trustees' Annual Report

Year Ended 31 March 2024

The Trustees present their report for the year ended 31 March 2024.

[REDACTED]
as Trustees during the year.

Structure and management

The Trust was established by [REDACTED] on 3 September 1996 and is a recognised Scottish charity, registered number SC025299. The Trust is administered in accordance with the Trust Deed.

Charitable purposes

The purpose of the charity is the relief of poverty, suffering and distress and to advance education through the purchase, construction, acquisition, establishment or management of centres in South East Asia for the provision of education, training for employment and accommodation for children in that area who are homeless or orphans or the victims of sexual abuse or in need and for any other people in need of care and support in that area who are similarly in need.

The charity provides safe shelter, food, basic health care, education and training which enables children to develop their potential and play a positive role in their communities.

The charity's policy is to utilise local staff to assist in the running of projects giving the children the best possible help by eliminating language difficulties as well as contributing to the local economy.

Financial activities

During the year the charity received donations from within the UK and United States.

Child Care International made charitable donations totalling £48427 in child sponsorship and education together with providing food, housing, medicines, furniture and fresh water wells.

Signed on behalf of the charity's trustees

[REDACTED] Trustee

31 January 2025

Child Care International

Scottish Charity Number SC027693

Report by the Independent Examiner

I have examined the accounting records of Child Care International for the year ended 31 March 2024.

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

It is my responsibility to examine the accounts as required under Section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

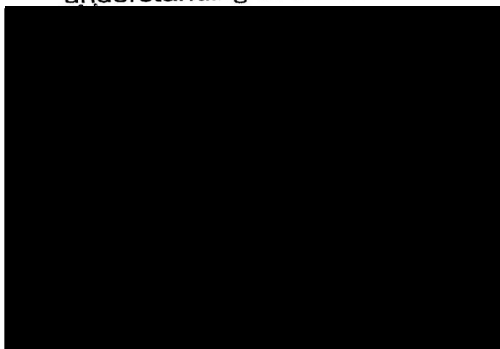
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

In the course of my examination no matter has come to my attention

1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts regulations, have not been met,

or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



31 January 2025

Child Care International

Statement of Receipts and Payments

Year Ended 31 March 2024

Unrestricted Funds

	2024	2023
	£	£
<u>Receipts</u>		
Donations and Gift Aid	72897	75164
Bank interest	31	2
Currency exchanges	490	1181
Total receipts	<u>£73418</u>	<u>£76347</u>
<u>Payments</u>		
Payments for charitable activities	15383	13255
Grants and donations	48247	54275
Bank and currency charges	351	401
Office expenses	827	510
Insurance	1632	1377
Total expenses	<u>£66440</u>	<u>£69818</u>
Profit/(Deficit) for year	<u>£6978</u>	<u>£6529</u>

Child Care International

Statement of Accounts

Year Ended 31 March 2024

Fund Balances at 31 March 2024

UK – Royal Bank of Scotland	£12998
UK – Dollar Account (\$54748)	£43402
Vietnam – Bank Account (\$27738)	£21989
Vietnam – Cash in hand (\$228)	<u>£181</u>
	<u>£78570</u>

Represented by:

Opening balance		
UK Sterling account	£1436	
US Dollar accounts	<u>£70156</u>	£71592
		<u>£6978</u>
Profit for period		
		<u>£78570</u>
Closing balance		

The financial statements for Child Care International Trust for the year ended 31 March 2024 are approved by the Board of Trustees and signed on its behalf by :

 Trustee

31 January 2025

Child Care International

Notes to Accounts

Year Ended 31 March 2024

Note 1 Basis of Accounting

These accounts have been prepared on the Receipts and payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Note 2 Funds

Unrestricted funds are those which may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintained three bank accounts, one with RBS in sterling, one with RBS in US dollars and the third for day to day working of the charity with Sacombank, Vietnam in US dollars.

Note 3 Payments to Trustee

During the year the charity paid [REDACTED] a salary of \$12000 (£9578) (2023 £9844) in his capacity as manager of operations in Vietnam.

Note 4 Currency

Transactions in Vietnam were carried out in Vietnamese dong and United States dollars. Bank accounts in Vietnam and record keeping were done in United States dollars.

An average exchange rate of VND 24000 to \$1 was used for day to day transactions.

An average exchange rate of \$1.2529 to £1 was used for the purposes of these accounts with a rate of \$1.2614 to £1 for the year end balances.