

Children In Distress

Registered Charity Number: 1001327 & SCO39383

Registered Company Number: SC 351218



**Annual Report &
Financial Statements
30th September 2018**



Children in Distress

(A Company Limited by Guarantee)

Operating as part of the Children in Distress Charity Alliance

Annual Report & Consolidated Accounts

30th September 2018

**Registered Charity Number: 1001327
Scottish Charity Number: SCO39383
Registered Company Number: SCO 351218**

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Trustees, Officers and Advisers

Chair

Dr Harry Ward

Uk Board of Trustees

Dr Victoria Amadi

Board Advisory Group

John Burns

Board

Mrs Christine Henderson-Docherty
Board, Trustee Management Group, Governance and Legal

Dr Robin Dunn

Board, Advisory Group

Mrs Alyth Hughes

Board, Chair Advisory Group, Vice President Copii in
Dificultate, Trustee PostivPlus+, Governance and Legal

Rev June Hurn

Board, Advisory Group, Trustee PositivPlus+
Governance and Legal

Mrs Anne-Marie Martin

Board, Trustee

Cornelius McGill

Board, Trustee Management Group

Canon Christopher Samuels

Vice Chair

Board, Advisory Group

Sir Neil Thorn OBE TD DL

Board, Governance and Legal
Life President

Romanian Patrons

Florin Chilan

Maria Popa

Executive Director (Romania)

Valentina Zaharia

Chief Executive

Alisdair Barron MBE

Bankers

Royal Bank of Scotland Plc

City Branch

10 Gordon Street

Glasgow

G1 3PL

CID UK Administration

May Biggam

Funding Development Manager

Tina Connelly

Office Administrator

Melanie Jukes

Shop Manager – Shildon

Tracy England

Shop Manager – Guisborough

Allan Gallacher

Charity Accountant & Secretary

Sandra Kinloch

Administrator

Edward Wieczysty

Administrator

Caroline Wilkie

Funding Development Manager -
North England

Gill Wilson

Shop Manager - Kirkbymoorside

Registered Office & Principal Office

Children in Distress

Suite 30

94 Duke Street

Glasgow

G4 0UW

Statutory Auditors

The Kelvin Partnership Ltd

The Cooper Building

505 Great Western Road

Glasgow

G12 8HN

Solicitors

Brechin Tyndal Oatts

48 St Vincent Street

Glasgow

G25 5HS



Vision, Mission, Aim, Structure and Partners

Our Vision *“To cure, sometimes; To help, often; To comfort always”*.

Purpose in concert with our operating partners and sister charities Copii in Dificultate, PositivPlus+ & Help, Hope and Hospice, in South Eastern Europe to deliver paediatric palliative, respite and end of life care, and to provide educational opportunities, social welfare and training where and when required.

Aim is *“to deliver a better today for children who may have no tomorrow”* by offering the best possible care to children who are terminally or incurably ill, living with genetic or developmental delay, disorders or handicap, offering education and opportunity to those simply disadvantaged by family economics or discrimination in the community. Through training and practical example to effect attitudinal and practical changes in medical care, social welfare and educational policy in Romania, and the Republic of Moldova.

Our Structure

Children in Distress is a UK charity registered with the Charity Commission in England & Wales and the Scottish Charity Regulator, with a registered office in Glasgow and a commercial trading arm, which operates three charity thrift shops in County Durham, Cleveland and North Yorkshire. A loyal, enterprising and vibrant volunteer and donor network underpins and makes possible the charity’s mission of care. We work through and together with our sister and partner organisations in Romania and Moldova. Our ongoing objective is to empower these organisations to self-sufficiency as soon as is practicable.

We also support other hospice and palliative care organisations in Central and Eastern Europe through the provision of advocacy, technical support, practical welfare aid, training and funding.

CID UK’s in-country Partners

ROMANIA Copii in Dificultate

St Andrew’s Hospice and Children’s Care Centre
St Nicolas Community Physiotherapy and Rehabilitation Service
St Margaret’s Centre for Children
St Michael’s School for Children with Autistic Spectrum Disorders

Ajutor, Speranță și Hospice (Help, Hope and Hospice)

St Helena’s Education and Welfare Project

St Cristofer’s Centre

PositivPlus+

St Laurence Independent Living Campus
Argeş County Council
Bucharest School No 62
Centrul Sft Macrina
Matei Basarab Social and Cultural Association
Serban Voda Parish Church



A WATERSHED FOR CHILDREN IN DISTRESS BY THE CHARITY'S CHAIRMAN OF THE BOARD

“No one has ever become poor by giving” Anne Frank

In last year's annual report our retiring CEO, Alisdair Barron, pinpointed three issues facing our organisation which necessitated resolution. These were to secure his successor, to rejuvenate the Board of Trustees and to develop new funding sources for the Charity.

How far have we addressed these requirements?

Firstly, we will be appointing Valentina Zaharia, existing Executive Director of Copii in Dificultate, to take on the role of CEO of Children in Distress and devote 40% of her time to this role. This appointment cements the relationship between the two organisations and obviates the need for the new incumbent to learn the ropes.

In her manifesto she states:

“I would like to use the privilege to be CEO of both CID Ro and CID UK as an opportunity to connect better the two entities. It is imperative that we work closely together on the UK and Romania fronts, so that we present a powerful, joint message about our care for the children we serve. My wish is that news, up-dates, stories for the sponsors and the websites / Vision magazine are quickly disseminated so that our supporters in Romania and the UK understand our mission more completely. I believe that another task is to focus our efforts at fundraising. In the past year we have had several successful events in Bucharest to raise awareness and funds. Our charity shops continue to generate income; my hope is that we can increase the income brought by the shops. I know that together we can continue these good efforts.

Due to several generous legacies recently received we now have a better financial means to organize our fundraising activity in inventive ways. Part of the future fundraising efforts may mean that we employ a professional fundraiser.

This will take some time, but I think it is a necessary task for the functioning of CID.

Another goal of mine is to establish relations with relevant people who could help to organize conferences, workshops and public events to raise the awareness for the problems of the children in our care”.

Secondly, we have recruited two new Trustees:

John Burns is a supporter based in Yorkshire, home to one of our salient supporter bases. He has hard won experience in Business and the Charitable Sector.



Anne-Marie Martin is Romanian in origin. Through her experience in Chamber of Commerce, she has widespread contacts in the Anglo/Romanian business and Diplomatic communities. She has personal contact with the Romanian Royal Household.

These appointments should enable us to address the third and salient requirement that is to increase our income through the development of existing and new funding streams. We are intensely grateful to Alisdair Barron for securing the legacy referred to by Valentina Zaharia which gives us breathing space to achieve this.

Exciting times are promised for the coming year!

Harry Ward

Harry Ward

Chair of Trustees.



Introducing Valentina Zaharia

“The first time I heard of Romanian Children’s Aid in 1999 I was impressed with their Bucharest street children project.

Graduating in 1997 from the Bucharest University as a social worker I already had several years’ experience in working with street children and other categories of children who needed special attention to overcome their problems.

Few organisations were dealing with the street children problem and I was attracted to the Romanian Children’s Aid project, which intended to set up proper facilities in an area of Bucharest where children lived in the streets, some even in the sewers.

Romanian Children’s Aid looked for specialists to put together a qualified team to change the lives of the street children; I applied for the job and became a member of the team.

Working along with British specialists and volunteers made the difference, enriched my knowledge and my experiences.

Romanian Children’s Aid, changed into Children in Distress and extended its activity in Bucharest, aiming to offer solutions to other special needs children.

The most important part of this development was the Bucharest hospice project, something completely new for both Romania and me.

I helped to set up the hospice, to make it operational and in 2001 Children in Distress appointed me as director of St. Margaret’s Bucharest hospice, where children with severe neurological conditions – most of them terminally ill – had been cared for and assisted to live in comfort and face with dignity the problems of their condition.

Implementing the hospice concept and movement in Romania, doing advocacy and lobbying had a great impression on me, aroused strong emotions and made me determined to work at full speed for the success of this project.

Organisational development, many new areas – children with disorders in the autistic spectrum, setting up child development centers, educational and community projects with EU funding, fundraising in Romania, professional management, new procedures and quality standards were approached in a completely new, and efficient way.

I was glad that I had the chance to be in the middle of these changes and contribute to the charity’s development, leading to a new place of CID in the Romanian NGOs market.

There were years of stimulating and energizing work, full of satisfactions, of personal and professional achievements.

The new activities, projects of Children in Distress which touched the lives of thousands of children and their families required new organizational and management structures which were implemented with success.

The appointment in 2007 as Executive Director of Children in Distress Romania meant a lot to me, another important step forward in my career, which motivated my efforts to continue to do more for the children and their families.

To be with the CID family for such a long time is the best argument to stay and is a constant joy in my life.

It is very important to me to stay at CID and be able to grow in a new stage of development, to be part of its outstanding future achievements”.

Valentina Zaharia is the existing Executive Director of Copiii in Dificultate since 2007. She is a graduate of the University of Bucharest in Sociology and has more recently obtained an MBA from the University of Sheffield.

She will take over as Executive Director for Romania and the UK in the next year and we look forward to the years ahead under her guidance.



The Board of Trustees presents the Trustees' Report and audited Consolidated Financial Statements for the year ended 30th September 2018.

The legal and administrative details for the Charity, the Board of Trustees and advisers, and full lists of our supporters, partners and volunteers can be found in the first few pages of this document in the section entitled "Trustees' Report".

The Trustees' Report includes a Strategic Report in order to meet the requirements for a Directors' Report as required by the Companies Act 2006, Strategic Report and Directors' Report Regulations 2013.

In approving the Trustees' Report, the Board of Trustees has also approved the Strategic Report.

Objective and public benefit

Objectives:

Children in Distress is established for public benefit and for general charitable purposes according to the laws of the United Kingdom. In particular, but not exclusively, for the treatment, care health and welfare of infants and children with terminal or incurable illness; for the promotion of equality, diversity, independence and health of children and young people with disability, especially those with neurological disorders and to assist through education and welfare those who suffer discrimination or live with economic and social disadvantage.

Public benefit aims:

In exercising relevant powers and duties, the Board of Trustees considers the Charity Commission of England and Wales guidance on public benefit. This report outlines how our performance during 2017/18 has benefited the public.

Our purpose:

Children in Distress exists to care for children with terminal or incurable illness, genetic conditions and through advocacy and direct actions ensures that disabled people have the same opportunities as everyone else to maximize their potential and make the most of life. We provide support, advocacy, advice and information to disabled people and their families. We raise awareness of the issues that matter. In addition, by example we will keep driving change across society until Romania offers equality of care for the terminally ill and disabled, assistance in education, welfare and opportunity for everyone.

Our approach:

Last year, we identified four key areas in which we are aiming to drive change to achieve our purpose:

- the support services that we make available such as palliative, respite and end of life care.
- skills and capabilities we deliver through child development centre's and educational opportunity and through insight professional education and training.
- attitudes and behaviours changed through advocacy, education and welfare.
- care systems and support structures advanced through education and training.

Overview of our Activities in the last year

As a provider of social services, the Children in Distress provided specialized social services for children with disabilities and children at high school drop-out from disadvantaged socio-economic backgrounds.

I. SOCIAL PROGRAMS

The program of protection and care for children with chronic neurological conditions is carried out within the specialized center for children with severe disabilities “Sf. Margareta “Foundation in Bucharest, established in 1999. The Center operates in a special building adapted to the needs of care and recovery of children with deep disabilities, having facilities at the quality standards according to the current legislation in the field of child protection.

Beneficiaries: 22 children with chronic neurological conditions in the residential system

Provided services: hosting for an indefinite period; nursing and care; emotional support; recovery and rehabilitation; socializing and leisure; education.



The program of therapy and education for school and community integration for children with autism developed within the day center for children with autism “Sf. Mihail“- Bucharest.

Beneficiaries: 60 children with autistic spectrum disorders aged 2-16 years, and their families.

Provided services: education; therapy and recovery; psychological counseling for child and family; socializing and leisure; school and community reintegration.

The program ran from 1 January to 15 May 2018.

Each program is implemented by a multidisciplinary team of specialists made up of social workers, psychologists, kinetherapists, speech therapists, nurses.



Let's be school mates! - a program that supports inclusive schooling and student-centered teaching in a multicultural environment.

The project is implemented by the Children in Distress as a consortium coordinator in partnership with 5 rural schools from disadvantaged socio-economic communities from Arges County: Bughea de Sus, Bughea de Jos, Leresti, Merisani and Stefanesti, project funded by EEA Grants 2014-2020.

The target group consists of 200 students (120 Roma and 80 non-Roma), 70 parents (50 Roma and 20 non-Roma) and 60 teachers.



Legacies, Substantial Personal & Trust Donations

Legacies and in-memoriam giving have both played a significant role in making the work of the Charity possible over the last few years. The Trustees therefore acknowledge the generosity of those who consider the Charity's mission of care to the children in distress important and worthy of a legacy (£107,426.36): personal gifts (£45, 571.00); Sponsorship or Trust donations (£5,000.00). Without these donations, much of the capital building works and renovation, which have been undertaken during this financial year, would not have been possible.

We remember with gratitude gifts, Trust donations, Legacy & In memoriam giving from & on behalf of:

Major Donators

Peter Atril
Marjorie Bourne
Vincent Burke
Netta Dreary
Josephine Edwards
P Franklin
Suzette Hannagan
MC Herrington
Christine Herrington
Ian Howell
Hilary Jarratt
B Lepper
Morag McIlwraith
Shiela Morris
Anne Pealing
John Porteous
Rev Dr David Rake
H Richardson
Philip Waldock
M K Walton
Harry Ward
Veronica Yarwood

Legacies/In Memoriam

Valerie Anne Balcombe
Winifred Teresa Doherty
Alan Sydney Frost
Peter Johnstone
Robert Edward Sandbach
George Shirley
Pamela Doreen Siroux
Geoff Witcomb

Trusts & Foundations

Fulmer Charitable Trust
Rozelle Trust

Church Donations

Guisborough Christian Centre
Newton Wallacetown Parish Church
St Laurence's Church Scalby
St Martins Church
St Nicholas Church

Activities: a) activities aimed at developing teachers' skills necessary to promote and ensure inclusive education in a multicultural environment: training seminars and development of in-house didactic materials supporting the socio-school inclusion of Roma students; extracurricular activities for pupils aiming at capitalizing on the traditional motives in the Arges area and knowledge and learning of traditional Romanian crafts and Roma ethos specific to the area: creative workshops, thematic excursions, inclusive theater, multicultural exhibitions and fairs; parent activities aimed at improving and developing the communication and communication skills of Roma and non-Roma parents to ensure non-discrimination, better understanding, mutual understanding and acceptance.

II. INFORMATION PROGRAMS AND PUBLIC OPINIONS

In the last year, the Charity also carried out information, awareness raising and public awareness projects on the issue of children with disabilities.

The project "Different but Together in a Better Informed Community" funded by the General Council of the Municipality of Bucharest through the General Social Assistance Directorate aimed at: raising the level of information of the public opinion, especially the children of school age, on the existence of children with disabilities and the problems they face; understanding students about what a deficiency and specific needs mean without labeling; increasing the acceptance and tolerance of the students in the mass schools towards children with disabilities.

Direct beneficiaries: children and adults with different types of disabilities who live in Bucharest.

Indirect Beneficiaries: 3600 students from 18th-18th grade from 18 mass-schools in Bucharest, 100 teachers, 3600 parents of students attending information and awareness activities, 1,500 people involved in the education and care of children with disabilities, 2,000 people in the community.

Activities: Developing information and awareness raising information on the issue of children with disabilities, providing useful information on the specific care needs of children with severe disabilities; information and awareness raising activities of the students from the schools on the problem of children with disabilities by organizing meetings with students from 18 schools in Bucharest;

Awareness and social awareness campaign for the observance of the rights of people with disabilities by distributing, in 6 malls in Bucharest, leaflets informing the citizens about the respect of the rights of disabled people, as well as observance of the parking space for people with disabilities.

III. Program of training and guidance of the students from the Social Assistance Faculty during the period of practical training courses developed on the basis of the collaboration protocol with the Faculty of Social Assistance at the University of Bucharest.

Beneficiaries: 30 students

1. knowing how to organize and operate the system of private social care services in the field of child protection , its role in the process of social reintegration of those in difficulty, knowledge of rights and procedures for granting social assistance, from the perspective social legislation in force;
2. the internalisation of the values, principles, moral norms of the profession, deriving from the code of ethics of the social assistant profession
3. view the training of skills and abilities according to the study stage of each student, thus ensuring the concordance between the practical activity and the theoretical basis obtained corresponding to the study year.
4. acquiring the communication, interviewing and intervention skills according to the specifics of each social case

A detailed presentation of each project on the specific activities carried out by the team of experts in each center, as well as the results obtained, can be found on the Charity's website www.cid.org.ro.

Executive Director

Valentina Zaharia

Valentina Zaharia



Public Benefit

Children in Distress serves the children of Romania and surrounding countries through its partner organisations. The Charity works with organisations that provide child-focused and child-friendly high standard best practice hospice care, free at the point of delivery, and child development and educational and welfare opportunities for those who need them. Children and families are accepted based on need and residential proximity, not on race, religion or ability to pay. The education provided to professionals in education, medicine, the disciplines allied to medicine and social welfare is subsidised where possible.

The Trustees confirm that they have referred to the Charity Commission guidance on public benefit when reviewing the aims and objectives of the Charity.





2018, a year of achievements

Children in Distress serves the children of Romania and surrounding countries through its partner organisations. The Charity works with organisations that provide child-focused and child-friendly high standard best practice hospice care, free at the point of delivery, and child development and educational and welfare opportunities for those who need them. Children and families are accepted based on need and residential proximity, not on race, religion or ability to pay. The education provided to professionals in education, medicine, the disciplines allied to medicine and social welfare is subsidised where possible.

The Trustees confirm that they have referred to the Charity Commission guidance on public benefit when reviewing the aims and objectives of the Charity.

- Continuing to promote Jeans4Dreams, creating great awareness and involvement across Romania & the UK.
- Maximising publicity and media support raise awareness of CIDRo and the scope of its services and the need in the community.
- Developing a local volunteer base in Romania & the UK
- Organising charity events to increase public awareness of children with physical or learning disabilities and those living with incurable or terminal conditions.
- Promoting education and welfare programmes for children in therapy who require innovative rehabilitation therapies to maximise their development and potential.
- To developing long-standing partnerships with Local Authorities and medical facilities and state institutions.
- Delivering programmes of continuous personal professional development for CID's, care staff, doctors, educational psychologists, nurses and those in professions allied to medicine, and professional social workers and support staff.

Financial Overview

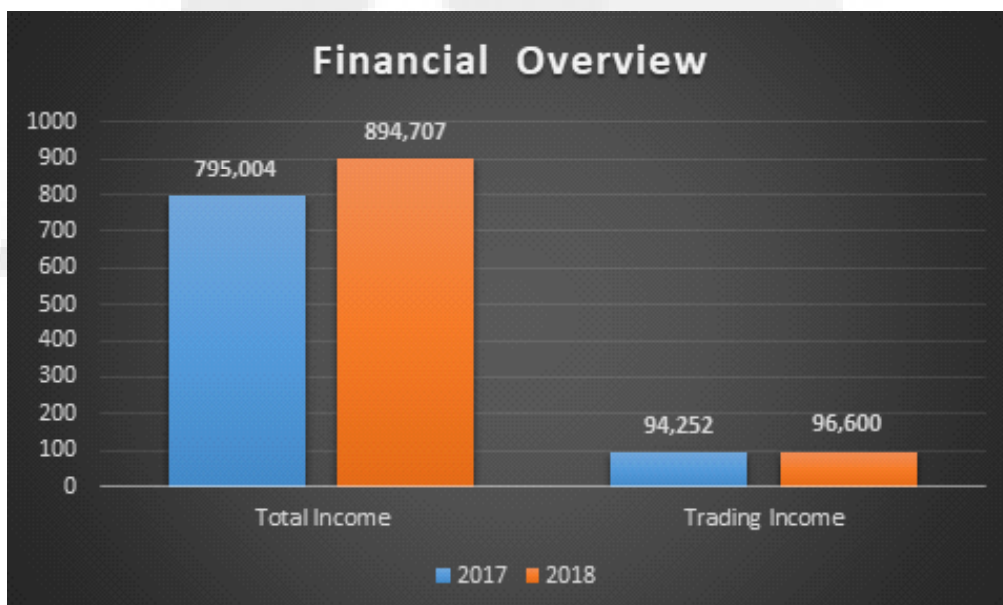
This report year 2017-2018 was a difficult year financially for Children in Distress, primarily with an aging supporter base and the continuing impact of a record low bank interest rate. Although donors remain relatively supportive of special project giving, it is increasingly difficult to raise donated funds to cover general running costs. However, thanks to the hard work of the fundraising team and the support of a few major donors, the result was far from disappointing. The total income for the year was £894,707 (up from £795,004 in 2017).

Income from the Trading Company was slightly down on the previous year, the decrease primarily arising from difficulty in trading donated goods. Costs were higher especially on wages and salaries. Some limited provision has been made for the general maintenance and repair of two of the shops, as part of a programme to improve the profitability of the trading arm of the Charity.

The income from trading and other activities was £96,600 (up from £94,252 in 2017). Costs of generating funds were stable at £238,083.

The Trustees expect 2018-19 to be another challenging year in terms of UK fundraising, directly due to increasing difficulty in attracting funding for Eastern Europe, and Romania in particular, although there is awareness of continuing poverty and the poor medical and social service provision in Romania. The needs of children from centres of conflict, such as refugees, part of mass migrations or living through natural disasters now grab media headlines. There is also the uncertainty about outcome of the negotiations leading to a Brexit settlement. An important part of our work remains to help and encourage our partners to raise funds locally, where the problems are better understood and companies, in particular, are developing better corporate social responsibility policies.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.



Corporate Governance

Children in Distress is a not for profit company limited by guarantee, governed by a Memorandum and Articles of Association. It was incorporated on 6th February 2008. The objects for which the Company is established are to:

Promote relief of sickness, and in particular to:

- Promote the care of persons in South Eastern Europe suffering accident infection birth defects or genetic conditions which can result in life-threatening illnesses whether in hospitals, hospices, clinics or their own homes and to provide medical, nursing and other treatment and attention according to their needs, together with guidance and assistance for those caring for them.
- Promote and encourage research into the care and treatment of infants and children in need of palliative, respite or end of life care due life-threatening illnesses.
- Promote, encourage and assist in the teaching and training of doctors, nurses or professionals in the profession as allied to medicine and the maternal assistants who support them.
- Support relatives and carers suffering from shock or depression arising from bereavement by provision of counselling.
- Promote and encourage the provision of quality palliative care by all appropriate institutions and organisations in the Balkans for infants and children living with disabilities or facing life-threatening illnesses.
- Assist by grants of funds or support, training or advice to charitable or not for profit organisation and services to further common interest and goals.

The governing body of the charity is the Board of Trustees, which comprises nine members and meet four or five times a year to review strategy and performance together with the Chief Executive. The Trustees make decisions about policy and delegate executive decisions to the staff of the Charity through the Chief Executive and the staff.

This Board operates a number of subcommittees that meet as required to transact business or offer guidance and direction to the Chief Executive and staff. The Board has initiated a review of roles, committee structure and responsibilities to ensure continuing good governance and better define the way forward. This has included delegation of the responsibility of the Board to prepare and oversee the implementation of the E.U.'s General Data Protection Regulation (GDPR) being implemented in May 2018.

The Board is mindful that the professional responsibility for the treatment and care of children in the hospices and children's centres founded and supported by Children in Distress now lies clearly with the medical professions and those in disciplines allied to medicine qualified and registered to practice in Romania. Nevertheless, they have considered the benefits of sponsoring the creation of a Children in Distress Charity Alliance, Medical Advisory Group, comprising professional representation from each of the charities comprising the Charity Alliance. This would offer guidance and advice on matters of professional education, training and best practice in the care and treatment of infants and children with profound disabilities and conditions arising from accident, infection, genetics or birth defects.

Statement of Trustees' Responsibilities

The Trustees (who are also directors of the charitable company for the purposes of Company Law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources of the charitable company, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records, that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time, the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website www.childrenindistress.org. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Provision of Information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the necessary steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Recruitment and Appointment of Trustees

The Trustees aim to maintain a board of nine to ten members with a range of skills and experience. When vacancies in the board arise then new Trustees are recruited by recommendation from Trustees and friends of the Charity. New Trustees are interviewed and then proposed to the Board for appointment by the Chair at the next Annual General Meeting.

The Trustees have the right to co-opt to their number candidates, who may subsequently be appointed a Trustee by general agreement at the Annual General Meeting of Trustees following their co-option. Once appointed, Trustees are given the Charity Commission's booklet about the responsibilities of being a Trustee and a summary of the history, personnel and activities of the charity. They are invited to an induction event and to participate in an orientation visit to projects in-country and given further opportunities for training as required.

Reserves

The Trustees have adopted a reserves policy, which they consider appropriate to ensure the continued ability of the Charity to meet its objectives. The Charity aims to maintain reserves at a level, which will provide a minimum of three months of running costs in available unrestricted resources.

Investments

The Board of Trustees takes investment decisions. The Charity's investments policy is to maximise returns through investment in deposit accounts with British owned banks, which are fully covered by the Government's guarantee scheme.

Grant Making Policies

All projects that are accepted for assistance must be able to demonstrate that they fulfil the objectives of the Charity. Rigorous controls and procedures are in place to ensure that grant money is spent on its intended purpose.

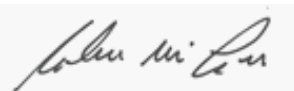
Risk

The Trustees have in place a policy for the identification and mitigation of risks, and for ensuring that an appropriate system of internal controls is in place and working effectively. Internal controls have been established to minimise the risks associated with the authorisation of transactions and the safeguarding of assets, and to ensure that financial information is reliable. Procedures are in place to ensure compliance with relevant laws and regulations.

Report of Trustees for the year ending 30th September 2018

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. This report was approved by the Trustees and signed on their behalf by:

Cornelius McGill
Trustee



7 May 2019

**Report of the Trustees and
Financial Statements for the Year Ended 30 September 2018
for
Children in Distress**

The
KELVIN
Partnership

CHARTERED ACCOUNTANTS

The Kelvin Partnership Ltd
Statutory Auditor
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

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Children in Distress

Report of the Trustees for the Year Ended 30 September 2018

The trustees present their report with the financial statements of the charity for the year ended 30 September 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC039383

Principal address

Suite 30
Ladywell Business Centre
94 Duke Street
GLASGOW
G4 0UW

Trustees

Dr V Amadi		
Dr R Dunn		
Mrs A Hughes		- resigned 22.11.18
Canon C Samuels	Vice Chair	
Rev J Hurn		
C McGill		- resigned 31.7.18
Sir N Thorne		
H Ward	Chairman	
J Burns		
Mrs A Martin		- appointed 4.7.18
Mrs C Henderson - Docherty		- resigned 27.11.18

Auditors

The Kelvin Partnership Ltd
Statutory Auditor
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

CEO

Alisdair Barron MBE - retired 31.12.18

**Report of the Trustees
for the Year Ended 30 September 2018**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 7 May 2019 and signed on its behalf by:

Harry Ward

H Ward - Trustee

Report of the Independent Auditors to the Trustees of Children in Distress

Opinion

We have audited the financial statements of Children in Distress (the 'charity') for the year ended 30 September 2018 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 September 2018 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and the Charities Act 1993.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 1993 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements ; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Report of the Independent Auditors to the Trustees of

Children in Distress

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

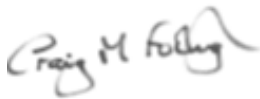
Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Craig Fotheringham
The Kelvin Partnership Ltd
Senior Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Chartered Accountants
The Copper Building
505 Great Western Road
Glasgow
G12 8HN

7 May 2019

Children in Distress

Statement of Financial Activities
for the Year Ended 30 September 2018

	Notes	Unrestricted fund £	Restricted funds £	30.9.18 Total funds £	30.9.17 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	798,092	-	798,092	700,706
Other trading activities	3	96,600	-	96,600	94,252
Investment income	4	15	-	15	46
Total		<u>894,707</u>	<u>-</u>	<u>894,707</u>	<u>795,004</u>
EXPENDITURE ON					
Raising funds	5	238,083	-	238,083	248,339
Charitable activities	6				
Direct charitable expenditure		661,672	-	661,672	630,616
Support costs		-	-	-	2,502
Other		-	-	-	27,133
Total		<u>899,755</u>	<u>-</u>	<u>899,755</u>	<u>908,590</u>
NET INCOME/(EXPENDITURE)		<u>(5,048)</u>	<u>-</u>	<u>(5,048)</u>	<u>(113,586)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>96,477</u>	<u>-</u>	<u>96,477</u>	<u>210,063</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>91,429</u></u>	<u><u>-</u></u>	<u><u>91,429</u></u>	<u><u>96,477</u></u>

The notes form part of these financial statements

Children in Distress

**Balance Sheet
At 30 September 2018**

	Notes	Unrestricted fund £	Restricted funds £	30.9.18 Total funds £	30.9.17 Total funds £
FIXED ASSETS					
Tangible assets	12	10,714	-	10,714	10,739
CURRENT ASSETS					
Debtors	13	18,105	-	18,105	16,847
Cash at bank and in hand		141,575	-	141,575	95,224
		<u>159,680</u>	-	<u>159,680</u>	<u>112,071</u>
CREDITORS					
Amounts falling due within one year	14	(78,965)	-	(78,965)	(26,333)
NET CURRENT ASSETS		<u>80,715</u>	-	<u>80,715</u>	<u>85,738</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>91,429</u>	-	<u>91,429</u>	<u>96,477</u>
NET ASSETS		<u><u>91,429</u></u>	-	<u><u>91,429</u></u>	<u><u>96,477</u></u>
FUNDS	15				
Unrestricted funds				<u>91,429</u>	<u>96,477</u>
TOTAL FUNDS				<u><u>91,429</u></u>	<u><u>96,477</u></u>

The financial statements were approved by the Board of Trustees on 7 May 2019 and were signed on its behalf by:

Harry Ward

H Ward -Trustee

The notes form part of these financial statements

Children in Distress

**Cash Flow Statement
for the Year Ended 30 September 2018**

	Notes	30.9.18 £	30.9.17 £
Cash flows from operating activities:			
Cash generated from operations	1	47,836	(104,433)
Net cash provided by (used in) operating activities		<u>47,836</u>	<u>(104,433)</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(1,500)	-
Interest received		15	46
Net cash provided by (used in) investing activities		<u>(1,485)</u>	<u>46</u>
Change in cash and cash equivalents in the reporting period		<u>46,351</u>	<u>(104,387)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>95,224</u>	<u>199,611</u>
Cash and cash equivalents at the end of the reporting period		<u><u>141,575</u></u>	<u><u>95,224</u></u>

The notes form part of these financial statements

**Notes to the Cash Flow Statement
for the Year Ended 30 September 2018**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30.9.18	30.9.17
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(5,048)	(113,586)
Adjustments for:		
Depreciation charges	1,525	3,040
Interest received	(15)	(46)
Increase in debtors	(1,258)	(2,161)
Increase in creditors	52,632	8,320
	<u>47,836</u>	<u>(104,433)</u>
Net cash provided by (used in) operating activities	<u>47,836</u>	<u>(104,433)</u>

**Notes to the Financial Statements
for the Year Ended 30 September 2018**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Resources expended are included in the statement of financial activities on an accruals basis inclusive of any VAT, which cannot be recovered and have been apportioned to cost categories as follows:

	Costs of generating funds	Direct charitable expenditure	Support for direct charitable expenditure	Governance
Wages and salaries - dependent on employee activity				
Legal and professional fees	-	-	100%	-
Bank charges	30%	60%	-	10%
Book-keeper	-	-	-	100%
Audit and accountancy	-	-	-	100%
Telephone	30%	50%	10%	10%
Hotel and travel expenses	10%	80%	10%	-
All other expenditure	80%	-	10%	10%

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost and 33% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

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 objects 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.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2018

1. ACCOUNTING POLICIES - continued

Gifts in kind

Gifts of clothing etc received and given to overseas projects are included in the financial statements at market value at the time of export. Items donated for resale are included in shop income when sold and no value is placed on stock at the year end. Donated services are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grant Making

Funds transferred to Romania are shown as grants payable to support the projects there. This reflects a change made some years ago in the approach to supporting operations in Romania where an agreed monthly transfer is made to be administered locally across projects. This gives more independence and reflects the actual position of the Romanian operation.

2. DONATIONS AND LEGACIES

	30.9.18	30.9.17
	£	£
Donations	325,169	313,182
Gift aid	49,416	53,068
Legacies	106,172	25,231
Trust income	2,000	8,975
Donated services and facilities	315,335	300,250
	<u>798,092</u>	<u>700,706</u>

3. OTHER TRADING ACTIVITIES

	30.9.18	30.9.17
	£	£
Fundraising events	4,230	2,612
Shop income	92,370	91,640
	<u>96,600</u>	<u>94,252</u>

4. INVESTMENT INCOME

	30.9.18	30.9.17
	£	£
Deposit account interest	15	46
	<u>15</u>	<u>46</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2018

5. RAISING FUNDS

Raising donations and legacies

	30.9.18	30.9.17
	£	£
Shop wages	32,475	30,805
Shop rent and rates	26,740	26,915
Shop heat light and insurance	1,887	1,605
Shop repairs, sundries and telephone	209	25
Shop motor expenses	9,248	8,900
Printing, appeals, advertising publications and exhibitions	21,628	30,456
Salaries - fund raising	27,487	26,722
Wages and salaries - UK	71,021	73,091
Pensions	3,867	3,938
Rent and rates	24,551	23,620
Insurance	903	863
Postage, stationery, copying, advertising and computer costs	8,870	10,036
Motor expenses	3,724	3,724
Telephone	1,045	1,731
Equipment leasing	2,370	2,622
Hotel and travel expenses	725	145
Sundry expenses - UK	112	709
Depreciation	1,221	2,432
	<u>238,083</u>	<u>248,339</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 7)	Support costs (See note 8)	Totals
	£	£	£
Direct charitable expenditure	<u>627,966</u>	<u>33,706</u>	<u>661,672</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	30.9.18	30.9.17
	£	£
Staff costs	19,514	20,883
Gifts in kind	295,335	281,250
Grants	271,453	286,755
Travel and subsistence	3,268	3,678
Carriage and general transport	7,098	5,099
Staff training and welfare	4,817	4,293
Transport and warehousing	20,000	19,000
Telephone	1,743	2,163
Hotel and travel expenses	90	1,159
Bank charges	4,648	4,463
	<u>627,966</u>	<u>628,743</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2018**

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Direct charitable expenditure	6,508	27,198	33,706

Support costs, included in the above, are as follows:

Management

	30.9.18 Direct charitable expenditure £	30.9.17 Total activities £
Pensions	484	492
Rent and rates	3,068	2,953
Insurance	112	107
Postage, stationery, copying, advertising and computer costs	1,108	1,255
Equipment leasing	296	328
Depreciation	152	304
Motor expenses	466	466
Telephone	697	433
Hotel and travel expenses	90	145
Sundry expenses - UK	35	88
	<u>6,508</u>	<u>6,571</u>

Governance costs

	30.9.18 Direct charitable expenditure £	30.9.17 Total activities £
Auditors' remuneration	6,000	6,000
Wages and salaries - UK	13,193	10,442
Pensions	484	492
Rent and rates	3,068	2,953
Insurance	112	107
Postage, stationery	1,108	1,255
Motor expenses	466	466
Equipment leasing	296	328
Sundry expenses - UK	840	2,590
Depreciation	152	304
Professional fees	1,479	-
	<u>27,198</u>	<u>24,937</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2018 nor for the year ended 30 September 2017 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2018 nor for the year ended 30 September 2017 .

Notes to the Financial Statements - continued
for the Year Ended 30 September 2018

10. STAFF COSTS

	30.09.18	30.09.17
	£	£
Wages and salaries	163,690	161,943
Pension costs	4,835	4,922
	<u>168,525</u>	<u>166,865</u>

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	700,706	-	700,706
Other trading activities	94,252	-	94,252
Investment income	46	-	46
Total	<u>795,004</u>	-	<u>795,004</u>
EXPENDITURE ON			
Raising funds	248,339	-	248,339
Charitable activities			
Direct charitable expenditure	630,616	-	630,616
Support costs	2,502	-	2,502
Other	27,133	-	27,133
Total	<u>908,590</u>	-	<u>908,590</u>
NET INCOME/(EXPENDITURE)	<u>(113,586)</u>	-	<u>(113,586)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	210,063	-	210,063
TOTAL FUNDS CARRIED FORWARD	<u>96,477</u>	-	<u>96,477</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2018

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 October 2017	4,000	14,600	52,390	70,990
Additions	-	1,500	-	1,500
At 30 September 2018	<u>4,000</u>	<u>16,100</u>	<u>52,390</u>	<u>72,490</u>
DEPRECIATION				
At 1 October 2017	4,000	9,590	46,661	60,251
Charge for year	-	1,525	-	1,525
At 30 September 2018	<u>4,000</u>	<u>11,115</u>	<u>46,661</u>	<u>61,776</u>
NET BOOK VALUE				
At 30 September 2018	<u>-</u>	<u>4,985</u>	<u>5,729</u>	<u>10,714</u>
At 30 September 2017	<u>-</u>	<u>5,010</u>	<u>5,729</u>	<u>10,739</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.18 £	30.9.17 £
Trade debtors	-	876
Other debtors	18,105	15,971
	<u>18,105</u>	<u>16,847</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.18 £	30.9.17 £
Trade creditors	12,352	1,918
Taxation and social security	2,325	2,255
Other creditors	64,288	22,160
	<u>78,965</u>	<u>26,333</u>

15. MOVEMENT IN FUNDS

	At 1.10.17 £	Net movement in funds £	At 30.9.18 £
Unrestricted funds			
General fund	96,477	(5,048)	91,429
TOTAL FUNDS	<u>96,477</u>	<u>(5,048)</u>	<u>91,429</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2018

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	894,707	(899,755)	(5,048)
TOTAL FUNDS	<u>894,707</u>	<u>(899,755)</u>	<u>(5,048)</u>

Comparatives for movement in funds

	At 1.10.16 £	Net movement in funds £	At 30.9.17 £
Unrestricted Funds			
General fund	210,063	(113,586)	96,477
TOTAL FUNDS	<u>210,063</u>	<u>(113,586)</u>	<u>96,477</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	795,004	(908,590)	(113,586)
TOTAL FUNDS	<u>795,004</u>	<u>(908,590)</u>	<u>(113,586)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.16 £	Net movement in funds £	At 30.9.18 £
Unrestricted funds			
General fund	210,063	(118,634)	91,429
TOTAL FUNDS	<u>210,063</u>	<u>(118,634)</u>	<u>91,429</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,689,711	(1,808,345)	(118,634)
TOTAL FUNDS	<u>1,689,711</u>	<u>(1,808,345)</u>	<u>(118,634)</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2018**

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2018.

Children in Distress

Detailed Statement of Financial Activities
for the Year Ended 30 September 2018

	30.9.18 £	30.9.17 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	325,169	313,182
Gift aid	49,416	53,068
Legacies	106,172	25,231
Trust income	2,000	8,975
Donated services and facilities	315,335	300,250
	<hr/>	<hr/>
	798,092	700,706
Other trading activities		
Fundraising events	4,230	2,612
Shop income	92,370	91,640
	<hr/>	<hr/>
	96,600	94,252
Investment income		
Deposit account interest	15	46
	<hr/>	<hr/>
Total incoming resources	894,707	795,004
EXPENDITURE		
Raising donations and legacies		
Shop wages	32,475	30,805
Shop rent and rates	26,740	26,915
Shop heat light and insurance	1,887	1,605
Shop repairs, sundries and telephone	209	25
Shop motor expenses	9,248	8,900
Printing, appeals, advertising publications and exhibitions	21,628	30,456
Salaries - fund raising	27,487	26,722
Wages and salaries - UK	71,021	73,091
Pensions	3,867	3,938
Rent and rates	24,551	23,620
Insurance	903	863
Postage, stationery, copying, advertising and computer costs	8,870	10,036
Motor expenses	3,724	3,724
Telephone	1,045	1,731
Equipment leasing	2,370	2,622
Hotel and travel expenses	725	145
Sundry expenses - UK	112	709
Depreciation	1,221	2,432
	<hr/>	<hr/>
	238,083	248,339
Charitable activities		
Wages and salaries - UK	19,514	20,883
Gifts in kind	295,335	281,250
Grants	271,453	286,755
Travel and subsistence	3,268	3,678
Carried forward	589,570	592,566

This page does not form part of the statutory financial statements

Children in Distress

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2018**

	30.9.18	30.9.17
	£	£
Charitable activities		
Brought forward	589,570	592,566
Carriage and general transport	7,098	5,099
Staff training and welfare	4,817	4,293
Transport and warehousing	20,000	19,000
Telephone	1,743	2,163
Hotel and travel expenses	90	1,159
Bank charges	4,648	4,463
	<hr/>	<hr/>
	627,966	628,743
Support costs		
Management		
Pensions	484	492
Rent and rates	3,068	2,953
Insurance	112	107
Postage, stationery, copying, advertising and computer costs	1,108	1,255
Motor expenses	466	466
Telephone	697	433
Equipment leasing	296	328
Hotel and travel expenses	90	145
Sundry expenses - UK	35	88
Depreciation	152	304
	<hr/>	<hr/>
	6,508	6,571
Governance costs		
Auditors' remuneration	6,000	6,000
Wages and salaries - UK	13,193	10,442
Pensions	484	492
Rent and rates	3,068	2,953
Insurance	112	107
Postage, stationery	1,108	1,255
Motor expenses	466	466
Equipment leasing	296	328
Sundry expenses - UK	840	2,590
Professional fees	1,479	-
Depreciation	152	304
	<hr/>	<hr/>
	27,198	24,937
Total resources expended	<hr/>	<hr/>
	899,755	908,590
Net expenditure	<hr/>	<hr/>
	(5,048)	(113,586)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

How to contact us and keep up to date with the Charity's work

The Children in Distress and Copii in Dificultate Websites are constantly being updated; reviewed and improved these sites reflect items of news and the changing nature of the Charity's work

www.childrenindistress.org

www.cid.org

Further contact information:

Children in Distress UK
Suite 30
Ladywell Business Centre
94 Duke Street Glasgow
G40UW
Tel: 0044 (0) 141 559 5690
E-mail: admin2@childrenindistress.org.uk

St Margaret's Complex of Child Care Services
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Bucharest Sector 2
Tel/fax: +40-(0)21-210 31 21
E-mail: bucuresti@cid.org.ro

St Andrew's Complex of Child Care Services
Petrochimistilor nr.18,
Pitești,
Argeș
Tel: +40-(0)248 25 11 32;
Fax: +40-(0)248 25 11 12
E-mail: pitesti@cid.org.ro; www.cid.org.ro

St Michael's School for Children with Autistic B-dul.
Spectrum Disorders,
Neatarnarii rd.
Sector 1
Bucharest
Tell/fax: +40-(0)21-667 64 33
E-mail: sf.mihail@cid.org.ro

St Laurence Children Centre
Str. 1907 nr.10;
Cernavoda,
Constanta
Tel/Fax: 0241 23 75 15
E-mail: cernavoda@cid.org.ro

To cure, sometimes; To help, often; To comfort, always.