

Charity registration number NIC101412

Company registration number NI054061 (Northern Ireland)

CHILDREN IN CROSSFIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

CHILDREN IN CROSSFIRE

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CHILDREN IN CROSSFIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Marcus O'Neill (Chairperson) Don McLeish Seamus Farrell Dominic Joseph Fitzpatrick Anne Duffy Ashley Young Liam Nelis Damian Collins Peter McEvoy Clionagh Boyle Anna Mulvenna
Charity number	NIC101412
Company number	NI054061
Registered office	2 St Joseph's Avenue DERRY BT48 6TH
Auditor	Moore (NI) LLP 21-23 Clarendon Street Derry-Londonderry BT48 7EP
Bankers	Danske Bank Donegall Square West Belfast PO BOX 183 Bank of Ireland 27 Culmore Road Londonderry BT48 8JB

CHILDREN IN CROSSFIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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 2019).

Objectives and activities

Established in 1996 borne out of a conviction that children everywhere have the right to develop to their full potential and live a happy life, Children in Crossfire works to bring positive and sustainable change to the lives of children who are caught in the crossfire of poverty.

We strive for a compassionate world where every child can reach his or her potential, working with other to tackle the injustices of poverty affecting children while upholding our core values of compassion, accountability, partnership and equality.

Our strategic direction is reflected in our two main strands of our work:-

1. Early Childhood Development (ECD) programmes in Tanzania and Ethiopia to help address the developmental needs of young children, caught up in the injustice of poverty, to build a solid foundation from which they can grow and thrive into healthy and happy individuals; and
2. Development Education (DE) and Public Engagement (PE) programmes in Ireland and the UK to help people better understand the structural causes of poverty, global interdependence, and the impact that personal choices and actions have upon people across the world.

Ensuring our work delivers our aims

Children in Crossfire acknowledges the complexity of working in a 'development' context and the multi-dimensional considerations which impact on our ability to deliver on our strategic outcomes. Therefore in order to ensure that children gain essential social and cognitive competencies from quality schooling opportunities, we will concurrently work with schools, families, communities and governments to help address the needs/barriers which hinder communities' participation in enabling children access the learning environment critical to their chances to achieve.

Children in Crossfire further believes that development education and public engagement in Ireland is the catalyst to a wider understanding of global issues and that an engaged global citizenry will in turn increase public support for international development.

Underpinning this two-pronged approach is an organisational structure committed to developing and maintaining effective governance, resource management and results-based management across all programmes of work and within a consistent policy framework.

The Focus of our work

The overarching guide to our work continues to be the organisational strategic plan. Foundations for a better Future (2022-2026) see www.childrenincrossfire.org. For Children in Crossfire, the focus is on sustainable change and a belief that this can only be fully realised through a programmatic approach to our work. Aligned to Sustainable Development Goal No.4 "To ensure inclusive and equitable quality education and- promote life-long learning opportunities for all", our interventions are designed to promote collaboration between vulnerable families, communities, civil society and government.

We continue to implement our two pronged approach to delivering sustainable change. Our Integrated School Readiness Programme (ISRP) in Tanzania and Ethiopia will attend to young girls and boys aged 0-6 years to help them reach their development potential, including stimulation in the home and age appropriate education in pre-school centres and pre-primary schools. This will be complemented by our work in Ireland and the UK to deliver Global Citizenship Education (GCE) programmes that build understanding of the structural causes of poverty and injustice. This approach aligns closely with Ireland's One World One Future (OWOF) policy and Outcome 7 of the Framework for Action which identifies "improved access to and attainment of quality education outcome by poor and marginalized citizens".

CHILDREN IN CROSSFIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Foundations for a Better Future 2022 -2026 has emerged from extensive consultation with colleagues and partners in Ireland, Tanzania and Ethiopia during a period of extraordinary global change and when the COVID-19 pandemic has created the worst crisis in education and learning in over a century. Building on our achievements to date and lessons from the previous strategy, it is evident to us that investing in Early Childhood Education is the key to long-term development and our common future.

Programme Interventions

1) Tanzania Programme

Our Tanzanian programme will build on the successes of the individual pre-school and pre-primary programmes, delivering an integrated approach which continues to focus on children ranging 0-6 years old developed across two main pillars:-

- direct programming and service delivery through local partners delivered at community and regional/local government levels addressing community issues and 'barriers' to education; and
- advocacy and national strategic partnerships – seeking to catalyse improvements in coverage and quality of national provision of ECCE in Tanzania.

2) Ethiopia Programme

Our Ethiopia programme, although operating in a different context and environment to Tanzania, will however benefit from the many commonalities and cross-learning opportunities. The 'twin-track' approach will involve:-

- project development and extension with current implementing partners; and
- phased implementation of integrated school readiness programme building on the school readiness pilot conducted but extending to address 'access' issues such as health, nutrition and safe water supply.

3) Global Citizenship Education (GCE) - Development Education / Public Engagement Programme

Our Development Education (DE) programme will continue to increase cultivation of global citizenship through the formal education sector working in partnership and utilising an innovative and ground-breaking approach through our 'TIDAL Educating the Heart' brand. Our Public Engagement (PE) programme will simultaneously increase understanding of the importance of supporting International Development fostered amongst the wider Irish public.

How our activities deliver public benefit

As an international non-governmental organisation (INGO) our activities are primarily focused on benefitting the lives of young children in our target countries by promoting collaboration between vulnerable families, communities, civil society and government towards meeting agreed needs. For example, at the national level in Tanzania we have been a significant player in the campaign advocating for both recognition and more investment in the rights of young children which has seen greater funding in pre-primary education and development of national child protection systems in Tanzania.

In the UK/Ireland our development education and public engagement programmes seeks to benefit the general public through engagement in increasing understanding of and taking action to change the underlying causes of global justice issues that have given rise to our international programmes.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Volunteers

The trustees are very grateful to the volunteers who provide assistance at fundraising events giving freely of their time to ensure activities are a success.

CHILDREN IN CROSSFIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

We continue to work tirelessly alongside our partners and communities to address the needs and issues affecting our beneficiaries. We have worked closely with our programme partners to strengthen policy and capacity in the areas of safeguarding, governance, human resources and finance, all of which ultimately lead to the effective use of resources and procedures to ensure the most sustainable approach to programme implementation. During this year we developed and launched new organisational and country strategic plans for the period 2022-2026. This was a comprehensive process of review and reflection on the previous strategy, as well as applying learning for the future. The way we work was impacted by COVID and we are now looking ahead with the learning from that period to help us work more efficiently and effectively to serve our target groups. We continue to use the Participatory Barriers Assessment (PBA) methodology in our international programme this approach consults directly with target groups in order to identify any barriers which prevent young children from fully benefiting from participation in the ECD programmes.

Tanzania Programme

Tanzania continues to be our largest overseas programme, implemented through a team of 12 staff working closely with a range of local partners in our target regions of Mwanza, Morogoro and Dodoma. We continue to be a leading national stakeholder in improving the lives of young children combining our strong track record and reputation for delivering strong interventions that impact thousands of children in our target areas, as well as contributing to national policy and advocating for all children in Tanzania.

The Integrated School Readiness Programme remains the anchor of our work, supporting children to succeed in education. During 2022/23 the programme scaled to 409 schools across the target regions, providing new levels of scaling and reaching over 56,376 children during the year in quality Early Childhood Education. Our approach of working alongside local and national government officials helps build capacity and understanding of the importance of investments in young children for long term national development and supports the scaling of our programme through systems strengthening.

The launching of a new National Multi-sectoral Early Childhood Development Policy in December 2021 has proved a catalyst for awareness at the national level for the importance of investing in young children. Children in Crossfire continue to be a key player in advocating for implementation of the policy, supporting delivery across all 26 regions of the mainland Tanzania through our grant with the Hilton Foundation.

During 2022 we also initiated a new areas of programming that aims to develop access to quality early learning in informal and non-formal settings for 3-5 year old children in high density urban settings. We have completed a comprehensive situation analysis and engaged 20 Early Learning centres that will grow to 70 centres in 2023/24.

Overall Key achievements include:

- 56,376 children – 28,062 girls and 28,314 boys reached in 409 schools across Dodoma, Mwanza and Morogoro.
- 436 teachers trained in pre-primary education.
- 72% of teachers demonstrating high quality standards – compared to 26% in 2018.
- New National Multisectoral Early Childhood Development Policy (NMECDP) initiated across all 26 regions of mainland Tanzania, with Children in Crossfire playing key national co-ordination role.
- 2,391 children aged 3-5 years supported in 36 ECD centres across Mwanza and Morogoro.
- 9 classrooms built in Dodoma Region.
- 801 articles, features and interviews highlighting importance of early childhood development across multiple communications platforms in partnership with Union of Tanzanian Press Clubs (UTPC).

CHILDREN IN CROSSFIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Ethiopia Programme

In Ethiopia, during this year we were successful in registering as an International NGO. This is a significant step in the evolution of our programming and allows us to establish a direct presence in the coming years. While we continue to work through local partners, we will also now be able to engage directly to advocate for investments in young children.

Programmatically we continued to support our partners in Oromia region and Addis Ababa to address the education, nutrition and health needs of young children in those areas. Challenges remained in the Ethiopian context and especially in Oromia region where ethnic tensions and government restrictions due to a state of emergency continued to cause delays in our ability to roll out programme activities.

Our long term partnership with St Luke's hospital in Wolisso (Oromia region) continued to provide lifesaving nutritional support for severely malnourished children through the Therapeutic Feeding Unit as the hospital, complemented by the work of health extension workers in preventing malnutrition and provision of access to safe water to several vulnerable communities.

The Integrated School Readiness Programme, improving quality of early learning in 33 schools in Addis and Wolisso reached over 14,000 children and training 348 teachers. It remains a challenging context in these schools, with very large enrolment numbers on Addis and poor classroom conditions in Wolisso.

In Addis Ababa, we continued to support a vulnerable community of 60 families with nutrition, income generation and a savings and credit cooperative. Addis was also impacted by large increases in displaced people from conflict in other areas of the country. This impacted the schools we worked in and we provided specific support in terms of housing, food and medical treatment for 37 families that were previously living on the street.

Overall key achievements:

- 14,686 children participated in high quality early childhood education programme in Wolisso and Addis Ababa.
- 286 children given life-saving treatment at St Luke's Hospital's Therapeutic Feeding Unit in Wolisso – a mortality rate of 3.4%.
- 37 displaced families supported with housing, food and medical treatment in Addis
- Ongoing support for 240 health extension workers to conduct community engagement on nutrition.
- 75 women supported to set up own businesses through new savings and loan association.
- Emergency feeding programme delivered to 120 families in Addis Ababa.

Development Education Programme

Across Ireland we work with teachers, Initial Teacher Education, students, principals and the wider formal education sector, to foster a deeper understanding and engagement with global citizenship across curriculum, policy and practice. We work with partners to reach teachers and ITE students through our Educating the Heart programme. Educating the Heart provides participants with the skills, knowledge, confidence and resources to actively engage students in cultivating the necessary skills and values required to participate in the world as compassionate global citizens. All of our GCE programmes are rooted in the curriculum and designed to enhance the professional development of teachers and to support them to become active global citizens.

The GCE Theory of change is demand driven, learner-centred, curriculum focused, evidence based and informed by Ireland's International Aid policy and fully aligned with the new GCE strategy. The GCE Theory of Change model is transformative and seeks to contribute to SDG 4.7 by bringing about change through education and action leading to a peaceful and sustainable global community.

During the year 2022-23 challenges of COVID-19 eased and schools returned to normal. As a result we were able to re-engage direct delivery of our Educating the Heart programme. After nearly 10 years of delivering this programme we initiated a comprehensive review of Educating the Heart that will complete in 2023 and provide an updated, fit for purpose programme that responds to new norms around the value of outdoor learning, issues of global justice connected more directly to our own overseas programmes and online engagement for a more supportive teachers journey towards actions for sustainable development.

CHILDREN IN CROSSFIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Overall key achievements

- Educating the Heart reached 147 teachers across 69 schools which included 47 primary and 22 post primary.
- Embedding Educating the Heart into ITE, partnering with Ulster University to integrate Educating the Heart to all 30 PGCE students at Ulster University Coleraine Campus,
- We have begun to support and nurture our schools through the compassionate school award journey after a significant amount of disruption and school closure
- Initiated a comprehensive review of Educating the Heart programme.

Public Engagement Programme

We work across the island of Ireland and continue to deepen public engagement with Ireland's aid programme and international development issues. We have a targeted approach to increasing public engagement with the PE messages and subsequently increasing their knowledge and capacity to become active participants in the programme. The PE programme has developed significantly towards a strategic 'Vision 2030' model. Vision 2030 takes a multi-layered approach to communicating with and engaging the public in international development, aid and action for change. The model involves an SDG accredited certificate to target groups, with a niche focus on the youth sector. It also involves public seminars, public awareness raising resources and collaborative partnership work. Although 'Vision 2030' takes a multi-layered approach, all content is focused thematically on the SDGs, Ireland's role in international development and the work of Children in Crossfire. 'Vision 2030', was recognised as a programme that actively and effectively engages the public on issues related to international development and humanitarian work, in a dignified, respectful manner, in line with the Dóchas Code of Conduct on Images and Messages.

Overall key achievements

- 85,056 people were reached through our events and workshops
- A Human Rights film festival in Derry that showcased short films made by young people profiling the SDG's with 120 participants attending on the day
- Large community murals were painted in 3 communities to highlight the impact of climate change.
- 55 Youth and community workers attend Vision 2030 workshops to develop plans for taking sustainable actions for global justice.

Communications

We placed a renewed internal focus on improving our external communications this year. Children in Crossfire's story is unique and uplifting, so there are great opportunities for us in telling it to as many people as possible as professionally as we can.

Dignified Storytelling

International NGOs regularly share stories of people and communities they work in with supporters, in a bid to inform and inspire. As a responsible, respect-driven charity, and as signatories to the Dóchas Code of Conduct on the use of Images and Messages, Children in Crossfire take our duty to maintain human dignity very seriously. We seek 'informed consent' from photo and video participants, meaning they are aware of and content with how we intend to use their own or their children's personal stories in our communications. Our goal is always to generate goodwill and support, not pity.

Social and Digital Media

In 2022-2023 our website went through a complete redesign. This redesign focused on not just a complete visual update with updated graphics, imagery and video content, but also an accessibility update for the website. This included the installation of additional accessibility features via an accessibility toolbar.

Social media is equally vital in the modern world. We currently make good use of Facebook (including for fundraising), Instagram, Twitter and LinkedIn. We plan to develop our presence on TikTok and other platforms in the time ahead, creating content that motivates and mobilises support. As we do so, we will always take account of our responsibility to be constructive, inclusive and respectful.

CHILDREN IN CROSSFIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

Total income for the year was £2,673,428 of which £2,145,593 was generated from grant funding, and £523,645 from donations and fundraising activities.

Total expenditure was £2,801,197 of which £2,500,822 was expended on direct charitable activities and £300,375 on raising funds. These figures represent a sustained high level of direct charitable interventions.

Restricted funds account for 80% (2022: 80%) of total incoming resources in the period under review, with six major funders accounting for 77% of restricted incoming resources (2022: five major funders accounting for 83% of restricted incoming resources). Efforts continue to redress this imbalance and there have been a few mid-tier Trust grant funders secured in this year. The Board recognises the need for a balanced portfolio of institutional funders and hence the investment in strategic grant fundraising to redress. Significant work has been done in the area of Trusts & Foundations with an employee now appointed to pursue applications & secure funding. Significant work has also been done in the area of managing costs where the trustees undertook work to realign the operating cost base and programme scope. Work is still be carried out within this area, together with efforts to seek new mid-term funders.

Unrestricted funds accounts for 20% (2022: 20%) of incoming resources which is in line with the previous year, reflecting the challenges of operating in the community and voluntary sector amidst the current cost of living crisis which is impacting the charity through reductions in voluntary income generation. The Board recognises the importance of continuing to invest in fundraising so that we continue to develop, diversify and grow regular giving income. Investment focus aim is to continue to increase our profile generated through communications, ongoing fundraising, our engaging events, an increase in corporate partnerships and our close working relationships internally with our Fundraising Department.

The balance on total funds at the year-end was £1,511,726, of which £394,205 were general unrestricted funds and £1,117,521 were restricted funds held at the year end.

Reserves Policy

Unrestricted Reserves are defined by the Trustees as those funds freely available for use as the organisation so determines and thereby excludes any restricted or designated funds. Specifically, the Reserves are required to:

- maintain the equivalent of three months' running costs in case of any unforeseen or statutory commitments;
- have a reasonable level of bridge funding to support cash-flow for projects or programmes where donor funding may be delayed or funded in arrears; and
- have a level of contingency funds to protect against any shortfall in expected donor funding.

The Finance & General Purposes Committee which monitors reserves on behalf of the Trustees have noted that Unrestricted reserves have increased by 4% to £394,205 (2022 £375,479) over the course of the year and attribute this to investment in the charity's fundraising activities.

CHILDREN IN CROSSFIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods

International Programmes

2023 will see the continued growth of our international programmes. In Tanzania, scaling of our Pre-Primary Education model in over 800 schools in regions of Dodoma, and a responsible exit from Morogoro and Mwanza regions as the programme transitions to a focus on scaling quality PPE and developing the programming in high density urban setting in Dar es Salaam. Our systems strengthening approach means that we can continue to pilot models of quality provision and strengthen the system to take these models to scale. Next year we expect to reach 100,00 children. Our direct programming is further supported by our work at the national level advocating for the implementation of the National Early Childhood Development Plan – working with national networks and civil society organizations in 16 regions across the country to bring policy into practice.

In Ethiopia, building on the successful registration, we will establish a direct presence, employ staff and have an office. This means we will be able to support our partners better and improve the quality of programme implementation – combining direct programming with local and national advocacy engagement. We have paused our programming in Addis until we are more able to meet the needs of children in schools there, and will focus on scaling our Wolisso programme to as many school as possible.

Whilst the situation remains potentially unstable, we are better prepared and have more capacity to adapt programming to any changes in context.

Development Education & Public Engagement

2023 will be an important year for the GCE programme. A high-capacity staff team and a new improved version of our flagship Educating the Heart programme will allow us to deepen the impact of this important work. There are ambitious plans for our GCE programme going into 2023 and beyond. We will continue to engage formal education and schools in our target areas with our Educating the Heart Programme, and non-formal community groups with our Vision 2030 programme – educating children and adults on the importance of international development to take actions on issues of global justice and the SDG's. We will deliver an updated programme that offers blended learning and can reach more target groups in ways that meet their needs. Our public Engagement work continues to make the case for investment in SDG's and calling people to take actions of global justice issues – we will have impactful murals in key locations, support film festivals and human rights events as well as engage in online campaigns to target groups.

Structure, governance and management

Governing Document

The organisation is a company limited by guarantee incorporated in June 2005 and established under a Memorandum and Articles of Association where the objects and powers of the organisation and its directors are defined. The directors of the company are also charity trustees for the purposes of charity law.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Marcus O'Neill (Chairperson)

Don McLeish

Rose Kelly

(Resigned 19 April 2023)

Seamus Farrell

Dominic Joseph Fitzpatrick

Anne Duffy

Ashley Young

Liam Nelis

Damian Collins

Peter McEvoy

Clionagh Boyle

Anna Mulvenna

CHILDREN IN CROSSFIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Method of recruitment and appointment of trustees.

The management of the charity is the responsibility of the Trustees, who are elected and co-opted under the terms of the company's constitution.

Policies for the induction and training of Trustees

The charity provides new Trustees with specific details of what their role entails and also their responsibilities in terms of governance within the organisation

Organisational Structure

The business of the Charity, which comprises four legal entities in UK, Ireland, USA and Tanzania, is directed by what is effectively the same Board of Trustees. The Board, which meets 4 times per year, aims to have a minimum of 10 members with a variety of experience and skill-sets to help define and implement the strategic direction of the organisation.

The Board is further supported by a number of sub committees comprising both Board and relevant staff representatives which provide a mechanism for more effective governance and input of the Board on executive matters.

Management

Operational responsibility has been assigned to the Executive Director, appointed by but not a member of the Board, who is supported by a senior team of department managers. The operational business of the organisation is managed through a Country Programme Management Group (CPMG) supported by individual programme Focus Groups. Monitoring and reporting structures have been similarly realigned using Results-Based Management (RBM) tools. Collectively these measures enable a clearer focus on results throughout the organisation and wider understanding of how the organisation works together towards overall Outcomes and Impact.

Statutory and Regulatory Compliance

Children in Crossfire is registered in Ireland with both the NI Charity Commission and the Charities Regulatory Authority (ROI) and fully comply in meeting all reporting & disclosure requirements.

Children in Crossfire is an active member of a number of relevant sector networks including the Institute of Fundraising (IoF), Northern Ireland Community & Voluntary Association (NICVA), Coalition of Aid and Development Agencies (CADA), Irish Development Education Association (IDEA), BOND UK (membership body for British Overseas NGO's for Development), and the Irish Association of Non-Governmental Development Organisations (Dochas). Children in Crossfire collaborates with these networks to both self-regulate activities to develop and benchmark our governance activities against peer organisations. Children in Crossfire is also a signatory to the Dochas Code of Images and Messages. Children in Crossfire exercise our responsibility to safeguard the welfare of all vulnerable people through a commitment to the implementation of rigorous policies, codes of behaviour and implementation procedures. We are committed to a zero-tolerance approach of misconduct. We have safeguarding policies in place with clear procedures for handling disclosures. Children in Crossfire also adheres to a Child Protection Policy in all of the countries in which we work. We have aligned our policy, all our training and implantation procedures to the UN Convention on the Rights of the Child (UNCRC) and specific country laws and policies.

Children in Crossfire is wholly committed to effective implementation of all its policies and exceeding its regulatory requirements.

CHILDREN IN CROSSFIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Risk Management

All significant areas undertaken are subject to risk review within the risk registers detailed below. Senior management review risk registers on an annual basis as a minimum where risks and their inherent risk levels are identified, mitigating actions agreed and residual risk level populated. A decision is reached as to whether the residual risk level is tolerable by the charity and any further action agreed

The overall risk management framework has been refined to include:

1. An Organisational Corporate Risk Register which mitigates risks facing the organisation from a governance, strategic and financial aspect.
2. An Organisational Safe Guarding Risk Register which mitigates risk in relation to high level policy and practice compliance.
3. An Ireland Risk Register which mitigates strategic, financial and safeguarding risks in relation to all operational aspects associated with Development Education, Public Engagement and Community Fundraising.
4. A Tanzania Risk Register which mitigates operation risks relevant to the strategic, financial, and safeguarding aspects of the programme.
5. An Ethiopia Risk Register which mitigates operation risks relevant to the strategic, financial and safeguarding aspects of the programme.

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Children in Crossfire for the purpose of company law, are responsible for preparing the Trustees' 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Auditor

The auditor, Moore (NI) LLP, is deemed to be reappointed under Section 487(2) of the Companies Act 2006.

CHILDREN IN CROSSFIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 MARCH 2023***

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

Marcus O'Neill (Chairperson)
Trustee

11 September 2023

CHILDREN IN CROSSFIRE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHILDREN IN CROSSFIRE

Opinion

We have audited the financial statements of Children in Crossfire (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, 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 Companies Act 2006.

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 *Auditor's 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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

CHILDREN IN CROSSFIRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF CHILDREN IN CROSSFIRE

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 an auditor's report 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Based on our understanding of the charitable company and its operating environment, we determined that the most significant frameworks which have a direct impact on the preparation of the financial statements are those related to the reporting framework, (FRS 102, the Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, the Charity SORP and the Companies Act 2006). Compliance with these laws and regulations was assessed as part of our procedures.

Other laws and regulations of which non-compliance may have a material effect on the financial statements, e.g. through fines or litigation, were identified such as regulations in relation to employment law. Our required procedures in these areas are limited to inquiry of trustees and other management and inspection of any regulatory or legal correspondence. These limited procedures did not identify any actual or suspected non-compliance.

CHILDREN IN CROSSFIRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHILDREN IN CROSSFIRE

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur, including evaluating management's incentives and opportunities to manage earnings or influence the reported results. From the results of our assessment we determined that the principal risks of fraud relate to posting inappropriate journal entries and use of charity funds for purposes outside of restrictions imposed by the donor. In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override.

Audit response to risks identified

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. Audit procedures performed by the engagement team included:

- We obtained an understanding of the charitable company's internal control systems in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- We obtained an understanding of how the charitable company complies with relevant laws and regulations, including those as a result of its registration with the Charity Commission for Northern Ireland and charitable status with HM Revenue & Customs, by making enquiries of management and those charged with governance.
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff to identify any instances of non-compliance with laws and regulations.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- Reviewing minutes of meetings of those charged with governance
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- We test the completeness of incoming resources to address the risk of fraud in revenue recognition.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.
- Auditing the risk of use of charity funds outside of restrictions imposed by the donor by review of funding letters of offer to identify restrictions, and review of funding claims prepared by management to check compliance with restrictions.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

CHILDREN IN CROSSFIRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF CHILDREN IN CROSSFIRE

John Bradley (Senior Statutory Auditor)
for and on behalf of Moore (NI) LLP

11 September 2023

Chartered Accountants
Statutory Auditor

21-23 Clarendon Street
Derry-Londonderry
BT48 7EP

CHILDREN IN CROSSFIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	3	523,645	-	523,645	530,303
Charitable activities	4	-	2,145,593	2,145,593	2,230,680
Investments	5	2,120	-	2,120	1,793
Other income	6	2,070	-	2,070	2,030
Total income		527,835	2,145,593	2,673,428	2,764,806
Expenditure on:					
Raising funds	7	300,375	-	300,375	292,428
Charitable activities	8	208,734	2,292,088	2,500,822	1,868,711
Total resources expended		509,109	2,292,088	2,801,197	2,161,139
Net income/(expenditure) for the year/ Net movement in funds		18,726	(146,495)	(127,769)	603,667
Fund balances at 1 April 2022		375,479	1,264,016	1,639,495	1,035,828
Fund balances at 31 March 2023		394,205	1,117,521	1,511,726	1,639,495

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHILDREN IN CROSSFIRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	3	530,303	-	530,303
Charitable activities	4	-	2,230,680	2,230,680
Investments	5	1,793	-	1,793
Other income	6	2,030	-	2,030
Total income		534,126	2,230,680	2,764,806
<u>Expenditure on:</u>				
Raising funds	7	292,428	-	292,428
Charitable activities	8	257,948	1,610,763	1,868,711
Total resources expended		550,376	1,610,763	2,161,139
Net income/(expenditure) for the year/ Net movement in funds		(16,250)	619,917	603,667
Fund balances at 1 April 2021		391,729	644,099	1,035,828
Fund balances at 31 March 2022		375,479	1,264,016	1,639,495

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHILDREN IN CROSSFIRE

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	13	542,002		611,152	
Cash at bank and in hand		1,025,780		1,077,215	
		<u>1,567,782</u>		<u>1,688,367</u>	
Creditors: amounts falling due within one year	14	<u>(56,056)</u>		<u>(48,872)</u>	
Net current assets		<u>1,511,726</u>		<u>1,639,495</u>	
Income funds					
Restricted funds	16	1,117,521		1,264,016	
Unrestricted funds		<u>394,205</u>		<u>375,479</u>	
		<u>1,511,726</u>		<u>1,639,495</u>	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 11 September 2023

Marcus O'Neill (Chairperson)
Trustee

Seamus Farrell
Trustee

Company registration number NI054061

CHILDREN IN CROSSFIRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	20		(53,555)		639,939
Investing activities					
Investment income received		2,120		1,793	
Net cash generated from investing activities					
			2,120		1,793
Net cash used in financing activities					
			-		-
Net (decrease)/increase in cash and cash equivalents					
			(51,435)		641,732
Cash and cash equivalents at beginning of year			1,077,215		435,483
Cash and cash equivalents at end of year			1,025,780		1,077,215

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Children in Crossfire is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 2 St Joseph's Avenue, DERRY, BT48 6TH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Tangible fixed assets costing more than £1,000 are capitalised, with all expenditure on capital items below £1,000 being expensed to the Statement of Financial Activities.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.9 Taxation

The company is a charity and is recognised by HM Revenue & Customs under the charity tax reference XR85661. As a result there is no liability to taxation on any of its income.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	<u>523,645</u>	<u>530,303</u>

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	2023 £	2022 £
Grant funding	<u>2,145,593</u>	<u>2,230,680</u>
Grant funding		
Irish Aid, Department of Foreign Affairs and Trade	569,511	593,110
Hilton Foundation	995,589	672,397
Summerhill Foundation	100,000	120,000
James Percy Foundation	112,141	-
The Betterway Foundation	4,512	71,430
Apex	20,000	-
Dominic Fitzpatrick	25,000	20,000
Van Oord Support Services	20,977	-
Sail Around Ireland	7,491	-
St James Place	-	33,659
William Cadbury	-	25,000
Rockhill & Aishling Holiday Parks	9,046	15,425
Life University	-	14,538
DFID UK AID	-	158,420
Other	281,326	506,701
	<u>2,145,593</u>	<u>2,230,680</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	<u>2,120</u>	<u>1,793</u>

6 Other income

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Management charge	<u>2,070</u>	<u>2,030</u>

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising and publicity		
Staging fundraising events	105,931	117,692
Staff costs	194,444	174,736
	<u>300,375</u>	<u>292,428</u>

8 Charitable activities

	2023	2022
	£	£
Staff costs	419,693	400,188
Programme costs	1,914,737	1,308,150
CRM subscription and associated costs	33,576	5,584
Promotions and publications	2,577	3,511
Insurance	3,469	3,293
Utilities	10,290	8,109
Cleaning	756	1,426
Repairs and maintenance	1,676	4,357
Postage, stationery & advertising	3,314	3,702
Telephone	10,849	10,792
IT costs	8,598	8,831
Travelling expenses	13,060	8,582
Other staff costs	17,204	18,930
Rent	14,700	14,700
Miscellaneous expenses	8,175	6,603
	<u>2,462,674</u>	<u>1,806,758</u>
Share of governance costs (see note 9)	38,148	61,953
	<u>2,500,822</u>	<u>1,868,711</u>
Analysis by fund		
Unrestricted funds	208,734	257,948
Restricted funds	2,292,088	1,610,763
	<u>2,500,822</u>	<u>1,868,711</u>

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Audit fees	-	7,800	7,800	7,800
Legal and professional	-	30,348	30,348	54,153
	-	38,148	38,148	61,953
Analysed between				
Charitable activities	-	38,148	38,148	61,953

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No trustee was reimbursed expenses during the year (2022: £nil). No trustee received payment for professional or other services supplied to the charity (2022: £nil).

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	17	16
Employment costs	2023 £	2022 £
Wages and salaries	550,576	516,595
Social security costs	52,124	47,966
Other pension costs	11,437	10,363
	614,137	574,924

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	464,579	515,953
Other debtors	52,673	38,805
Prepayments and accrued income	24,750	56,394
	<u>542,002</u>	<u>611,152</u>

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	13,496	13,350
Accruals and deferred income	42,560	35,522
	<u>56,056</u>	<u>48,872</u>

15 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £11,437 (2022 - £10,363).

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021 £	Movement in funds		Balance at 1 April 2022 £	Movement in funds		Balance at 31 March 2023 £
		Incoming resources £	Resources expended £		Incoming resources £	Resources expended £	
Irish Aid, Department of Foreign Affairs and Trade	232,706	593,110	(637,706)	188,110	569,511	(710,815)	46,806
Other Restricted Grants	239,192	497,701	(278,614)	458,279	281,326	(330,192)	409,413
Hilton Foundation	-	672,397	(359,295)	313,102	995,589	(823,245)	485,446
Summerhill Foundation	-	120,000	(10,000)	110,000	100,000	(123,711)	86,289
The Betterway Foundation	44,157	71,430	(82,101)	33,486	4,512	(37,998)	-
Apex	798	-	-	798	20,000	(20,000)	798
St James Place	67,519	33,659	(32,061)	69,117	-	(44,457)	24,660
William Cadbury	14,085	25,000	(11,588)	27,497	-	(19,608)	7,889
The Ireland Funds America	19,000	-	(9,156)	9,844	-	-	9,844
James Percy Foundation	-	-	-	-	112,141	(110,452)	1,689
Life University	1,332	14,538	(14,538)	1,332	-	(1,332)	-
DFID UK AID	(15,044)	158,420	(143,376)	-	-	-	-
Hugo Trust	34,883	-	(12,565)	22,318	-	(16,241)	6,077
Rockhill & Aishling Holiday Parks	5,471	15,425	(15,425)	5,471	9,046	(10,000)	4,517
Community NI Foundation	-	5,000	(338)	4,662	-	(3,060)	1,602
Merriman Charitable Foundation	-	3,000	(3,000)	-	-	-	-
Dominic Fitzpatrick	-	20,000	-	20,000	25,000	(20,000)	25,000
Honourable Irish Society	-	1,000	(1,000)	-	-	-	-
Sail Around Ireland	-	-	-	-	7,491	-	7,491
Van Oord Support Services	-	-	-	-	20,977	(20,977)	-
	644,099	2,230,680	(1,610,763)	1,264,016	2,145,593	(2,292,088)	1,117,521

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Restricted funds

(Continued)

Nature of material restricted funds

Irish Aid, Department of Foreign Affairs and Trade

This project supports pre-primary education programmes in Tanzania, targeting mainly children aged between 3-4 in three regions of Tanzania.

Hilton Foundation

This project strengthens the capacity of civil society to advocate for & monitor multisectoral ECD programs & policies in Tanzania

Summerhill Foundation

This project supports young children in urban Dar Es Salaam access quality early education

The Betterway Foundation

This project supports national advocacy for Early Childhood Development (ECD) in Tanzania. They also provide support for TECDEN to lead a national taskforce for ECD.

St James Place

This project supports the Integrated School Readiness programme in Tanzania.

William Cadbury

This project supports educational interventions across schools, youth and community in Ireland to achieve Children in Crossfire's strategic goal of increased cultivation of global citizenship fostered across the island of Ireland.

DFID UK AID

This grant is a 3- year to demonstrate scaling up of quality pre-primary to 700 schools, within existing structures, in the Dodoma region of Tanzania. The programme will reach over 100,000 children and demonstrate that quality early years education can be delivered at scale and can improve learning outcomes for children as they transition to formal education.

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

16 Restricted funds

(Continued)

James Percy Foundation

This grant provides funding to scale up Pre-Primary in the Dodoma region in Tanzania.

Van Oord Support Services

This grant provides funding to facilitate Children in Crossfires ongoing charitable objectives.

Other restricted grants

Other restricted grants represents various donors providing funding in furtherance of Children in Crossfires charitable objectives of Early Childhood Development and Development Education and Public Engagement.

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Analysis of net assets between funds

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Current assets/(liabilities)	394,205	1,117,521	1,511,726	375,479	1,264,016	1,639,495
	<u>394,205</u>	<u>1,117,521</u>	<u>1,511,726</u>	<u>375,479</u>	<u>1,264,016</u>	<u>1,639,495</u>

18 Financial commitments, guarantees and contingent liabilities

Certain grants received and receivable may become repayable to the funder if the charity is no longer able to meet the conditions under which they were awarded. Due to the nature of these contingencies it may not be possible to quantify the potential financial effect or give an indication of the timing as to the liabilities that may arise.

19 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023	2022
	£	£
Aggregate compensation	263,397	253,408

20 Cash generated from operations

	2023	2022
	£	£
(Deficit)/surplus for the year	(127,769)	603,667
Adjustments for:		
Investment income recognised in statement of financial activities	(2,120)	(1,793)
Movements in working capital:		
Decrease in debtors	69,150	44,148
Increase/(decrease) in creditors	7,184	6,083
Cash (absorbed by)/generated from operations	(53,555)	639,939

21 Analysis of changes in net funds

The charity had no debt during the year.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.