

CHILDREN IN CROSSFIRE
(A company limited by guarantee and not having a share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2017

Company No: 343615

Moore Stephens
(ND) LLP

Charity Reference Number: 20045517

CHILDREN IN CROSSFIRE
(A company limited by guarantee and not having a share capital)

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CHILDREN IN CROSSFIRE

CHARITY INFORMATION

Incorporated 25th May 2001

Company number 343615

Charity Reference number 20045517

Trustees Marcus O'Neill Chairman
Anne Duffy
Seamus Farrell
Dominic Joseph Fitzpatrick
Rose Kelly
Dr Joan McGuinness
Don McLeish
Joseph Murray
Helen Henderson
Ashley Young
Fr Oliver McCrossan

Registered Office Carriag Rua
Lower Drumaweir
Greencastle
Co Donegal

Auditors Moore Stephens (NI) LLP
21/23 Clarendon Street
Derry ~ Londonderry
BT48 7EP

Bankers Bank of Ireland
Buncrana
Co Donegal

CHILDREN IN CROSSFIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2017

Governance and Management

The Trustees are pleased to present their report together with the financial statements for the year ended 31 March 2017 for Children in Crossfire (the Company) which is a company limited by guarantee incorporated in the Republic of Ireland in May 2001 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.

Financial Review

Total incoming resources for the Company for the year ended 31st March 2017 were €18,885 (a 35% increase on 2016). The increase has been exclusively due to increased donations. Unrestricted income is up by €6,150 on last year and this reflects a more stable fundraising environment compared to a few years ago. Occasional fundraising activities have contributed to the growth in unrestricted income while the plan remains to develop more sustainable future sources.

Total resources expended were €13,593. Approximately 30% (2016 - 50%) of these were spent on charitable activities, with the remaining 70% (2016 - 50%) spent on generating funds.

Organisational Structure

The Company is part of the Children in Crossfire Charity (the Charity) which comprises three legal entities in Ireland (this Company), UK and Tanzania. All activities of the Charity are directed by the same Board of Trustees. The Board, whose members are listed on page 1, meets 4 times per year and 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 Charity.

In order to reflect the work of the Charity, the Board of Trustees have decided to present the overall efforts of the three entities within the one report; which follows below;

Our aims and objectives

Purposes & Aims of the Charity

Children in Crossfire was Established in 1996 in the UK and was borne out of a conviction that children everywhere have the right to develop to their full potential and live a happy life. Since then, Children in Crossfire has undergone transformational change over recent years while retaining its identity and commitment to respond to the needs and rights of young children caught in the crossfire of global poverty and injustice.

Children in Crossfire's current strategic plan, developed after an extensive inclusive review process, is entitled "Present for the Future" 2015-2019 and lays out a strategic direction which builds on our previous successes whilst reminding us of the purposes and aims for which Children in Crossfire exists.

Vision

A compassionate world where every child can reach his or her potential

Mission

To work with other to tackle the injustices of poverty affecting children

Values

- *Compassion* - a core concern for the wellbeing of others leading to action for a fairer world;
- *Accountability* - using our resources effectively and efficiently to build openness and trust with our supporters, partners and the communities where we work;
- *Partnership* - working together to bring about sustainable change;
- *Equality* - where everyone is treated fairly and respected, and where rights are protected.

CHILDREN IN CROSSFIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2017

Ensuring our work delivers our aims

Children in Crossfire will focus more specifically on improving "School Readiness" in our target countries. We will ensure that children enter school with the necessary social and cognitive competencies to achieve, whilst also ensuring schools, families, communities and governments are providing the necessary learning environment so that young children have the best possible chance to benefit from the schooling opportunities available to them.

However we do recognise that working in a 'development' context is complex with multi-dimensional needs/barriers hindering programme delivery and preventing communities from fully participating in helping achieve our outcomes. Therefore identification of and addressing these barriers/needs, for example through support for micro-projects at community level such as health and nutrition, will be an integral complimentary component of our work.

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.

In order to ensure our work delivers our aims Children in Crossfire has invested heavily over the last few years in strengthening organisational structures in relation to governance, resource management and results-based management. This institutional commitment to results management is underpinned by strong monitoring and evaluation mechanisms across a range of performance indicators which focus on the expected changes from our work and how these results contribute towards the overall outcomes and objectives of the organisation.

Children in Crossfire acknowledge that change is dependent on people, communities, services and governments all working together to ensure that the right social and political conditions are in place so that every child has the best possible chance to reach his or her full potential. Children in Crossfire seeks partnerships both locally and globally in working towards this goal.

The focus of our work

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.

Children in Crossfire's policy framework also aligns closely with Ireland's One World One Future (OWOF) policy and Framework for Action, reflecting the core values of equality and human rights and specifically the Outcome 7 which identifies "*improved access to and attainment of quality education outcomes by poor and marginalised citizens*".

We do however recognise that in the broader context we only have the capacity to focus on certain aspects that affect a child's development, and hence our 'niche' focuses our efforts on a "School Ready" approach, which primarily impacts positively on the social and cognitive development of young children.

In both Tanzania and Ethiopia, Children in Crossfire will attend to young girls and boys aged 0-6 years, to help them reach their development potential. We will focus on quality early childhood care and education (ECCE) programmes, which include stimulation in the home and age appropriate education in pre-school centres and pre-primary schools.

CHILDREN IN CROSSFIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2017

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; whilst
- **development of a more strategically coherent ECCE focus** building on the school readiness pilot already underway.

Similar to Tanzania there will also be the ongoing need to understand and respond appropriately to 'ECD barriers' and support community projects such as health, nutrition and safe water supply.

3. 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. We will simultaneously develop a Public Engagement (PE) programme which seeks to 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.

Major Achievements by the Charity in the Year

With Children in Crossfire in the UK entering its 20th year, the organisation has continued to go from strength to strength as an organisation committed to giving children the chance to reach their full potential in life. Throughout the year we have worked tirelessly to ensure schools, parents, services, and children themselves are 'school ready', and in the best possible position to reach their full potential through a good start in education.

In addition to sharpening of our strategic plan with a subtle shift from early childhood development to a more focused 'School Readiness' approach, 2016 has marked the end of a five year programme grant from Irish Aid which has enabled us to directly reach over 40,000 beneficiaries including enabling 24,000 children to have a better start in life.

The securing of a second multi-annual programme fund from Irish Aid following a very robust appraisal process has been one of the highlights of the year and provides independent endorsement of the work we continue to do.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2017

The pre-primary programme in Tanzania supported by Dubai Cares completed its pilot phase by training over 120 teachers in 60 schools and improving pre-primary education for around 4,000 children. In 2017 this programme will grow significantly as it is extended to another 120 schools.

The School Readiness Initiative (SRI) in Addis Ababa, Ethiopia is working in 54 schools to improve pre-primary education of around 10,000 children, with almost 3,000 specifically vulnerable children also receiving nutritional support.

Our ongoing health and nutritional partnership with St Luke's in the Wolisso area of Ethiopia has helped provide life-saving therapeutic feeding to 500 severely malnourished children, trained over 150 health extension workers and provided access to safe water for over 10,000 people.

Our Development Education programme has evolved our practice towards a new model which addresses global citizenship at a much more holistic level. We have designed and piloted a new approach to Educating the Heart Initiative, which nurtures the emotional well-being of young people alongside building their capacity for critical thinking and active citizenship. Key development education results in 2016 were:-

- Over 10,000 students engaged in global citizenship through our DE interventions;
- Trained over 240 teachers in Global Citizenship methods in partnership with the Global Learning Programme (GLP), offering training and resource support to schools.
- Impacted up to 800 initial teacher education (ITE) students through collaboration with 2 ITE colleges; and
- Partnered with 10 sector organisations to collaborate on delivering the DE agenda.

Fundraising ambitions have not been realized in the reporting period, with shortfall in both anticipated grant income and unrestricted funding. Programmes and projects have been realigned to take account of the resourcing implications without any major consequence. The slow build towards developing a fundraising platform in the US continues alongside the pursuit of other sustainable fundraising opportunities.

Future Plans for the Charity

Children in Crossfire has just marked the milestone of 20 years of commitment to giving children the chance to reach their full potential in life. Rather than pause to reflect on the significant achievements over this period, we are very much looking to the future across all the main areas of work ensuring a coherent and resourced plan is in place to achieve maximum potential results over the next planning cycle.

In Tanzania 2017 will very much be a transitioning year as the platform for the next integrated programme implementation is established parallel to the close out of the current pre-primary intervention. It is anticipated that the new programme will provide a more donor-centric, scalable model which will ultimately increase the reach and impact of the overall Tanzanian intervention.

There is a real emphasis towards evolving the project approach to date in Ethiopia into a more cohesive programme of work. Much preparatory work has already been undertaken this calendar year in developing a programme of work and preliminary identification of funder prospects.

In Development Education we anticipate scaling up our formal education intervention reaching up to 500 teachers, in order to impact the teaching and learning of up to 70,000 students across Ireland. A specific Public Engagement plan has also been developed and resourcing of this will enable rollout in the second half of 2017.

CHILDREN IN CROSSFIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2017

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the company and of its net movement in funds for that period. Under that law the Trustees have elected to prepare the financial statements in accordance with applicable law and Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland and Irish Law) including Financial Reporting Standard 102 and SORP FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland, and the Companies Act 2014.

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

- Select suitable accounting policies and then apply them consistently;
- Make judgements and accounting estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure Information to Auditor

In so far as the Trustees are aware:

- There is no relevant audit information of which the company's auditors are unaware; and
- The Trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of the information.

By order of the Trustees



Marcus O'Neill
Chairperson

Date: 3.6.17

CHILDREN IN CROSSFIRE

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES ON THE FINANCIAL STATEMENTS OF CHILDREN IN CROSSFIRE

We have audited the financial statements of Children in Crossfire for the year ended 31st March 2017 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law under the Companies Act 2014 and accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland (Generally Accepted Accounting Practice in Ireland), including FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland.

This report is made solely to the Charity's Members, as a body, in accordance with Chapter 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Charity's Members those matters which 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 Charity and the Charity's Members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Trustees' Responsibility Statement, the Charity's Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (United Kingdom and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

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 2017 and of its incoming resources and application of resources, and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice in Ireland (including FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland) and the requirements of the Companies Act 2014.

Opinion on other matter prescribed by the Companies Act 2014

In our opinion the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

CHILDREN IN CROSSFIRE

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES ON THE FINANCIAL STATEMENTS OF CHILDREN IN CROSSFIRE

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2014 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 of the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a strategic report.



John Bradley FCA
Senior Statutory Auditor
For and on behalf of Moore Stephens (NI) LLP
Chartered Accountants and Statutory Auditors

21/23 Clarendon Street
Derry/Londonderry
BT48 7EP
Date: 3/6/17

CHILDREN IN CROSSFIRE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2017**

| | | Unrestricted Funds | Restricted Funds | Total 2017 | Total 2016 |
|------------------------------------|-------------|-----------------------|---------------------|---------------|---------------|
| | <u>Note</u> | € | € | € | € |
| Income | | | | | |
| Donations and legacies | | 16,835 | 2,000 | 18,835 | 12,130 |
| Total income | 3 | 16,835 | 2,000 | 18,835 | 12,130 |
| Expenditure | | | | | |
| Charitable activities | | 4,133 | - | 4,133 | 4,056 |
| Raising Funds | | 9,460 | - | 9,460 | 3,949 |
| Total expenditure | 4 | 13,593 | - | 13,593 | 8,005 |
| Net movement in funds | | 3,242 | 2,000 | 5,242 | 4,125 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 29,815 | 23,306 | 53,121 | 48,996 |
| Total funds carried forward | | 33,057 | 25,306 | 58,363 | 53,121 |

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 2014.

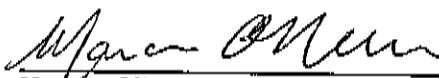
The notes on pages 11 – 16 form part of these financial statements and should be read in conjunction therewith.


CHILDREN IN CROSSFIRE

BALANCE SHEET
AS AT 31 MARCH 2017

| | Note | € | 2017 € | € | 2016 € |
|-------------------------------------|------|---------------|---------------|---------------|---------------|
| Current assets | | | | | |
| Cash at bank and on hand | | 64,491 | | 57,366 | |
| | | <u>64,491</u> | | <u>57,366</u> | |
| Liabilities | | | | | |
| Amounts falling due within one year | 6 | (6,128) | | (4,245) | |
| Net current assets | | | 58,363 | | 53,121 |
| Net assets | | | <u>58,363</u> | | <u>53,121</u> |
| Funds of the charity: | | | | | |
| Unrestricted funds | 7 | | 33,057 | | 29,815 |
| Restricted funds | 8 | | <u>25,306</u> | | <u>23,306</u> |
| Total charity funds | | | <u>58,363</u> | | <u>53,121</u> |

The financial statements were approved by the Trustees and signed on their behalf by:


 Marcus O'Neill
 Chairperson


 Don McLeish
 Trustee

Date: 3. 6. 17

Company No. 343615

Charity Reference No: CHY 14182

The notes on pages 11 - 16 form part of these financial statements and should be read in conjunction therewith.

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

1. Accounting Policies

Charity Information

Children In Crossfire is a private company limited by guarantee incorporated in Republic of Ireland Ireland. The registered office is Carriag Rua, Lower Drumaweir, Greencastle, Co Donegal.

1.1 Accounting convention

The financial statements are prepared in accordance with applicable Irish Accounting Standards (Irish Generally Accepted Accounting Practice) including Financial Reporting Standard 102, Charities SORP (FRS 102) and the Companies Act 2014.

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

These accounts for the year ended 31 March 2017 are the first accounts of Children In Crossfire prepared in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 April 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

1.2 Going concern

At the time of approving the accounts, 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 accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees on activities that further any of the purposes of the charity, unless the funds have been designated for other purposes.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

1.4 Incoming resources

Income is recognised and included in the statement of financial activities when the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

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.

Legacies are recognised on receipt or otherwise if the charity has been notified on an impending distribution, the amount is known and the receipt is expected.

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

1.5 Resources expended

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.

Expenditure on charitable activities includes the costs of childcare and educational services undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks.

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 receipts 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.

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.

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

1.9 Taxation

The company is a charity and as a result there is no liability to taxation on any of its income.

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.

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

| 3. Income | Unrestricted Funds € | Restricted Funds € | Total 2017 € | Total 2016 € |
|-----------------------------------|--------------------------------------|--------------------------|--------------------|--------------------|
| (a) <i>Donations and legacies</i> | | | | |
| Donations | 16,835 | 2,000 | 18,835 | 12,130 |
| Total income | 16,835 | 2,000 | 18,835 | 12,130 |
| 4. Expenditure | | | | |
| | Unrestricted Income Funds € | Restricted Funds € | Total 2017 € | Total 2016 € |
| (a) <i>Charitable activities</i> | | | | |
| Travel Resource | - | - | - | 200 |
| Staff costs | - | - | - | 155 |
| Management Charge | 1,883 | - | 1,883 | 1,207 |
| Bank Charges | 188 | - | 188 | 166 |
| Memberships | 2,062 | - | 2,062 | 2,328 |
| Total expenditure | 4,133 | - | 4,133 | 4,056 |
| b) <i>Raising Funds</i> | | | | |
| Fundraising expenses | 9,460 | - | 9,460 | 3,949 |
| | 9,460 | - | 9,460 | 3,949 |
| Total resources expended | 13,593 | - | 13,593 | 8,005 |

CHILDREN IN CROSSFIRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

| | | |
|--|---------------------------|-------------------|
| 5. Financial Instruments | 2017 | 2016 |
| | € | € |
| Carrying amount of financial assets | | |
| Debt instruments measured at amortised cost | - | - |
| Carrying amount of financial liabilities | | |
| Measured at amortised cost | 6,128 | 4,245 |
| 6. Creditors: amounts falling due within one year | 2017 | 2016 |
| | € | € |
| Accruals | 6,128 | 4,245 |
| | 6,128 | 4,245 |
| 7. Unrestricted Funds | Unrestricted Funds | Total 2017 |
| | € | € |
| At 1 April 2016 | 29,815 | 29,815 |
| Incoming Resources | 16,835 | 16,835 |
| Resources Expended | (13,593) | (13,593) |
| At 31 March 2017 | 33,057 | 33,057 |

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

| 8. Restricted Funds | 1 April 2016 € | Incoming Resources € | Outgoing Resources € | 31 March 2017 € |
|---------------------------------------|----------------------|----------------------------|----------------------------|-----------------------|
| Dept of Foreign Affairs Ireland | 16,620 | - | - | 16,620 |
| Malaria Santa | 491 | - | - | 491 |
| Other Restricted Grants/ Donations | 6,195 | 2,000 | - | 8,195 |
| | <u>23,306</u> | <u>2,000</u> | <u>-</u> | <u>25,306</u> |

| 9. Analysis of Net Assets between funds | Unrestricted Funds General € | Restricted Funds € | Total Funds 2017 € |
|--|---------------------------------------|--------------------------|--------------------------|
| Current Assets | 39,185 | 25,306 | 64,491 |
| Current Liabilities | (6,128) | - | (6,128) |
| | <u>33,057</u> | <u>25,306</u> | <u>58,363</u> |

14. Capital Commitments

The charity has not entered into any capital commitments at the year end.

15. 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.

16. Auditors' Ethical Standards

In common with many businesses of its size and nature the charity uses its auditors to assist with the compilation of the statutory financial statements.