

**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 2018**

**Company No: 343615**

**Moore Stephens**  
**(NI) LLP**

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Charity Reference Number: 20045517

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

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**CHILDREN IN CROSSFIRE**

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**CHILDREN IN CROSSFIRE**

**CHARITY INFORMATION**

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**Incorporated** 25<sup>th</sup> 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  
Liam Nellis  
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 2018

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#### Governance and Management

The Trustees are pleased to present their report together with the financial statements for the year ended 31 March 2018 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 31<sup>st</sup> March 2018 were €7,096 (a 62% decrease on 2017). The decrease has been exclusively due to reduced donations and reduced fundraising activities. Total resources expended were €19,973. Approximately 86% (2017 - 30%) of these were spent on charitable activities, with the remaining 14% (2017 - 70%) 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, USA 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.

The vast majority of financial activities of the Charity (comprising the 4 entities as noted above) are managed through the Northern Ireland registered company. The following trustee report reflects the full scope of activities across all entities

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**

##### **Purposes & Aims**

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.

## CHILDREN IN CROSSFIRE

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

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#### 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. Two specific instances which demonstrate commitment to an 'enabling' environment is our response to the recent negative sectoral publicity around safeguarding (full comprehensive review to field and partner level) and our decision to invest in a dedicated Business Development Specialist to counter the reduction in resources due to loss of Dubai Cares funding.

#### The focus of our work

The overarching guide to our work continues to be the organisational strategic plan, A Present for the Future (2017-2021).

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 Programmes (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 Development Education (DE) and Public Engagement (PE) 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 outcomes by poor and marginalised citizens*".

#### 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.

## CHILDREN IN CROSSFIRE

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

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#### 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. 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.

#### **Major Achievements in the Year**

Children in Crossfire commemorated its 20<sup>th</sup> anniversary with a 2-day visit by our patron His Holiness the Dalai Lama. This visit was the culmination of a number of activities marking a very significant milestone in the organisation's history and an opportunity to reflect on both achievements to date and the challenges which lie ahead. The main activity of the visit was an oration given by His Holiness to a captive audience of over 1,000 supporters on the values of humanity and global justice, those same values enshrined in Children in Crossfire's purpose.

The last year has not been without its challenges. The natural conclusion of the very successful 5-year Fursa kwa Watoto ("Opportunities for Children") programme in Tanzania has significantly reduced our incoming resources and consequential scale of work. In response a dedicated resource has been recruited to specifically secure alternative grant funding for our Tanzanian programme, but also our broader programme of work. There has been limited success to date despite some high-quality applications, however our Development Education programme has managed to attract upwards of £300K commitment from 2 separate grantors over a 3-year term. In addition our Fundraising team has been restructured following an independent evaluation with a new Head of department introducing new approaches to help develop fundraising streams.

As referenced above, this year has seen the conclusion of a very successful Tanzanian pre-primary focused education programme (FKW) which has not only achieved some very impressive direct results but established a platform, model and profile for cost-effective pre-primary interventions going forward. Some of the direct results include 37,000 children across 120 schools gaining improved pre-primary education in Kilimanjaro and Mwanza regions, while in excess of 600 teachers have been trained to deliver improved teaching practices. The results to date have provided the platform for the launch of our new 5 year Integrated School Readiness Programme which will ensure 100,000 children will be healthy, happy and have access to a good quality education.

## CHILDREN IN CROSSFIRE

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

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Due to a state of political instability, our plans to develop an integrated programme in Ethiopia received a setback. However our ongoing partnership with St Luke's continued to deliver health and nutritional interventions in the Wolisso area of Ethiopia with 350 severely malnourished children treated, a further 70 health extension workers (240 in total) trained and access to safe water provided for over 10,000 people. The political situation has thankfully improved significantly into 2018 and we are now able to push ahead with our programming plans.

Our Development Education programme continues to work with the wider formal education sector to foster a deeper engagement with global citizenship across curriculum, policy and practice. Our TIDAL programme remains the primary vehicle by which this engagement is proliferated. Children in Crossfire hosted an international Think Tank attended by researchers, policy makers, curriculum advisers, educators and the wider Development Education sector. Other highlights in 2017 included:

- Development of a Compassionate School Award, accredited OCN teacher qualification and in-depth pupil programme and teaching resources
- Training of 135 teachers and 240 Initial Teacher Education students; and
- Engaging over 30,000 students in Educating the Heart Pupil programme.

Through our Public Engagement programme we partnered with other organisations under Ireland's Development Aid programme to build awareness of how sustainable development works through combining public seminars and workshops, using the arts as a means of engaging the public. In so doing we have already reached 26 youth and community groups.

#### **Future Plans**

Building on the enhanced national reputation which Children in Crossfire has attained in Tanzania through its FKW programme, 2018 will see full rollout of programme activities across 4 target districts directly reaching over 10,000 children. At the national level Pre-Primary Education (PPE) has emerged as a government priority and Children in Crossfire is strategically positioned to influence policy priorities in a dynamic political economy.

The evolution to a phased programmatic approach in Ethiopia will initially see over 1,000 pre-school children accessing quality early years' education in Wolisso district concurrent to project work continuing in Addis Hiwot and Wolisso town.

Development Education (DE) and Public Engagement (PE) will continue to expand its service delivery across ROI, with DE focusing on deepening the integration of Educating the Heart across relevant policy areas and PE focusing on building upon the 'niche' potential emerging from the multiplier programme. Our DE programme is expected to impact the teaching and learning of over 40,000 students through directly reaching up to 400 educators, while our PE programme will reach up to 12,000 people to increase understanding of the injustices of poverty, and the role of Children in Crossfire and national and international government bodies in addressing these.

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## CHILDREN IN CROSSFIRE

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

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#### 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: 8-9-2018

## CHILDREN IN CROSSFIRE

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

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We have audited the financial statements of Children in Crossfire for the year ended 31st March 2018 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 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 2018 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**

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**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: 8-9-2018

CHILDREN IN CROSSFIRE

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2018

		Unrestricted Funds	Restricted Funds	Total 2018	Total 2017
	<u>Note</u>	€	€	€	€
<b>Income</b>					
Donations and legacies		7,096	-	7,096	18,835
<b>Total income</b>	<b>3</b>	<u>7,096</u>	<u>-</u>	<u>7,096</u>	<u>18,835</u>
<b>Expenditure</b>					
Charitable activities		2,750	14,432	17,182	4,133
Raising Funds		2,791	-	2,791	9,460
<b>Total expenditure</b>	<b>4</b>	<u>5,541</u>	<u>14,432</u>	<u>19,973</u>	<u>13,593</u>
<b>Net movement in funds</b>		<u>1,555</u>	<u>(14,432)</u>	<u>(12,877)</u>	<u>5,242</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		33,057	25,306	58,363	53,121
<b>Total funds carried forward</b>		<u>34,612</u>	<u>10,874</u>	<u>45,486</u>	<u>58,363</u>

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.

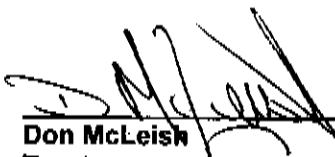
**CHILDREN IN CROSSFIRE**

**BALANCE SHEET  
AS AT 31 MARCH 2018**

	<u>Note</u>	€	2018 €	€	2017 €
<b>Current assets</b>					
Cash at bank and on hand		52,322		64,491	
		<u>52,322</u>		<u>64,491</u>	
<b>Liabilities</b>					
Amounts falling due within one year	6	(6,836)		(6,128)	
<b>Net current assets</b>			45,486		58,363
<b>Net assets</b>			<u>45,486</u>		<u>58,363</u>
<b>Funds of the charity:</b>					
Unrestricted funds	7		34,612		33,057
Restricted funds	8		10,874		25,306
<b>Total charity funds</b>			<u>45,486</u>		<u>58,363</u>

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

  
 Marcus O'Neill  
 Chairperson

  
 Don McLeish  
 Trustee

Date: 3-9-2018

Company No. 343615

Charity Reference No: 20045517

Charity Tax Reference : 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 2018

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#### 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 €.

#### 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 2018

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#### 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 2018

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#### 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 2018

3. Income	Unrestricted Funds €	Restricted Funds €	Total 2018 €	Total 2017 €
(a) <i>Donations and legacies</i>				
Donations	7,096	-	7,096	18,835
<b>Total income</b>	<b>7,096</b>	<b>-</b>	<b>7,096</b>	<b>18,835</b>
4. Expenditure	Unrestricted Income Funds €	Restricted Funds €	Total 2018 €	Total 2017 €
(a) <i>Charitable activities</i>				
Facilitator Costs	-	14,432	14,432	-
Management Charge	708	-	708	1,883
Bank Charges	75	-	75	188
Memberships	1,967	-	1,967	2,062
<b>Total expenditure</b>	<b>2,750</b>	<b>14,432</b>	<b>17,182</b>	<b>4,133</b>
b) <i>Raising Funds</i>				
Fundraising expenses	2,791	-	2,791	9,460
	<b>2,791</b>	<b>-</b>	<b>2,791</b>	<b>9,460</b>
<b>Total resources expended</b>	<b>5,541</b>	<b>14,432</b>	<b>19,973</b>	<b>13,593</b>

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018

5. Financial instruments	2018	2017
	€	€
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	-	-
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	6,836	6,128

6. Creditors: amounts falling due within one year	2018	2017
	€	€
Accruals	6,836	6,128
	6,836	6,128

7. Unrestricted Funds	Unrestricted Funds	Total 2018
	€	€
At 1 April 2017	33,057	33,057
Incoming Resources	7,096	7,096
Resources Expended	(5,541)	(5,541)
At 31 March 2018	34,612	34,612

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018

8. Restricted Funds	1 April 2017 €	Incoming Resources €	Outgoing Resources €	31 M
Dept of Foreign Affairs Ireland	16,620	-	(6,237)	10
Malaria Santa	491	-	-	
Other Restricted Grants/ Donations	8,195	-	(8,195)	
	25,306	-	(14,432)	10

9. Analysis of Net Assets between funds	Unrestricted Funds General €	Restricted Funds €	Total
Current Assets	41,448	10,874	
Current Liabilities	(6,836)	-	
	34,612	10,874	

**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 longer able to meet the conditions under which they were awarded. Due to the nature of the contingencies it may not be possible to quantify the potential financial effect or give an indication 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.