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**CHILDREN IN CROSSFIRE**  
**(Incorporated Under Guarantee)**  
**COMBINED MANAGEMENT ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2015**

**FOR INTERNAL USE ONLY**

# CHILDREN IN CROSSFIRE

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**CHILDREN IN CROSSFIRE**

**ACCOUNTANTS' REPORT TO THE TRUSTEES OF CHILDREN IN CROSSFIRE**

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In order to assist you in the presentation of your organisation's financial performance, on your instruction, we have prepared combined management accounts which are based on the audited accounts for Children in Crossfire NI and Children in Crossfire ROI and comprise the attached Statement of Financial Activities, the Balance Sheet and the related notes.

These accounts are shown in £ Sterling and the figures relating to Children in Crossfire ROI have been translated using the € Euro to £ Sterling exchange rate at 31st March 2015.

This report is made solely to the Charity's Trustees, as a body, in accordance with the terms of this engagement.

It is your duty to ensure that the Charity has kept proper books of account and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and net movement in funds of the Charity.

We have not been instructed to carry out an audit of these management accounts. Accordingly, we do not express any opinion on the management accounts.

**MOORE STEPHENS (NI) LLP  
CHARTERED ACCOUNTANTS**

**21/23 CLARENDON STREET  
DERRY  
BT48 7EP**

**DATE:**

CHILDREN IN CROSSFIRE

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2015

		Unrestricted Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
	<u>Note</u>	£	£	£	£
<b>Incoming Resources</b>					
Incoming resources from charitable activities		-	1,503,280	1,503,280	1,527,363
Incoming resources from generated funds		515,207	2,158	517,365	574,547
Other incoming resources		725	-	725	810
<b>Total Incoming Resources</b>	<b>1</b>	<u>515,932</u>	<u>1,505,438</u>	<u>2,021,370</u>	<u>2,102,720</u>
<b>Resources Expended</b>					
Charitable Activities		244,520	1,180,900	1,425,420	1,487,475
Generating Funds		230,306	-	230,306	270,026
Governance Costs		19,574	-	19,574	16,560
<b>Total Resources Expended</b>	<b>2</b>	<u>494,400</u>	<u>1,180,900</u>	<u>1,675,300</u>	<u>1,774,061</u>
<b>Net movement in funds</b>		21,532	324,538	346,070	328,659
<b>Balances brought forward at 1 April 2014</b>		<u>130,150</u>	<u>499,512</u>	<u>629,662</u>	<u>301,003</u>
<b>Balances carried forward at 31 March 2015</b>		<u>151,682</u>	<u>824,050</u>	<u>975,732</u>	<u>629,662</u>

These accounts have been prepared for internal purposes only to show the total incoming resources and resources expended by Children In Crossfire NI and Children In Crossfire ROI.

These combined management accounts have not been audited.

**CHILDREN IN CROSSFIRE**

**BALANCE SHEET  
AS AT 31 MARCH 2015**

		2015		2014	
	<u>Note</u>	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets			11,555		1,038
<b>CURRENT ASSETS</b>					
Debtors and Prepayments	3	774,045		34,421	
Cash at Bank and on Hand		219,415		622,397	
		<u>993,460</u>		<u>656,818</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	4	<u>(29,283)</u>		<u>(28,194)</u>	
<b>Net Current Assets</b>			964,177		628,624
			<u>975,732</u>		<u>629,662</u>
<b>Total Assets Less Current Liabilities</b>					
<b>RESERVES</b>					
Unrestricted reserves	5		151,682		130,150
Restricted reserves	6		824,050		499,512
<b>TOTAL RESERVES</b>			<u>975,732</u>		<u>629,662</u>

The combined management accounts were approved by the Trustees and signed on their behalf by:

\_\_\_\_\_  
**Marcus O'Neill**  
 Chairperson

\_\_\_\_\_  
**Don McLeish**  
 Trustee

Date:

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2015

1. Incoming Resources

	Unrestricted Funds £	Restricted Funds £	Total 2015 £	Total 2014 £
<i>(a) Income from Charitable Activities – Grant Aid</i>				
Dubai Cares	-	609,220	609,220	501,761
Irish Aid	-	574,699	574,699	460,066
DFID	-	4,569	4,569	115,464
Elma	-	46,875	46,875	93,750
GMB Union	-	66,800	66,800	63,570
Kinker Kanderfonds	-	49,882	49,882	53,262
Apex	-	19,456	19,456	-
Other	-	131,779	131,779	239,490
	<u>-</u>	<u>1,503,280</u>	<u>1,503,280</u>	<u>1,527,363</u>
<i>(b) Incoming resources from generated funds</i>				
<i>(i) Voluntary income</i>				
Direct Marketing	186,422	2,158	188,580	172,448
Events	172,004	-	172,004	213,253
Community	89,570	-	89,570	55,790
Schools	16,836	-	16,836	15,129
General	40,720	-	40,720	80,470
Corporate	9,655	-	9,655	21,135
	<u>515,207</u>	<u>2,158</u>	<u>517,365</u>	<u>558,225</u>
Deferred Income Released in Current Year	-	-	-	16,323
	<u>515,207</u>	<u>2,158</u>	<u>517,365</u>	<u>574,548</u>
<i>(c) Other incoming resources</i>				
Bank interest	725	-	725	810
	<u>725</u>	<u>-</u>	<u>725</u>	<u>810</u>
<b>Total incoming resources</b>	<u><b>515,932</b></u>	<u><b>1,505,438</b></u>	<u><b>2,021,370</b></u>	<u><b>2,102,720</b></u>

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2014

2. Resources Expended

	Unrestricted Funds £	Restricted Funds £	2015 £	Total 2014 £
<i>(a) Charitable activities</i>				
Salaries and wages	174,575	125,000	299,575	349,428
Staff costs & recruitment	5,166	4,966	10,132	4,291
Fund raising expenses	7,784	-	7,784	-
Promotions & publications	1,326	5,754	7,080	16,154
Training & accreditation	-	-	-	603
Rent & rates	2,144	4,287	6,431	12,350
Insurance	1,708	3,416	5,124	6,452
Heat & light	1,196	2,393	3,589	5,530
Cleaning	341	682	1,023	1,329
Repairs & maintenance	743	1,486	2,229	4,924
Postage & stationery	1,331	2,662	3,993	6,476
Grants	-	921,331	921,331	973,363
Bank Charges	5,201	-	5,201	2,794
Telephone	1,759	3,518	5,277	8,787
Computer costs	4,413	4,413	8,826	7,983
Travelling & accommodation	18,052	22,241	40,293	31,819
Legal & Professional	700	78,751	79,451	49,417
General expenses	14,229	-	14,229	3,270
Depreciation	3,852	-	3,852	2,500
	<u>244,520</u>	<u>1,180,900</u>	<u>1,425,420</u>	<u>1,487,200</u>
<i>(b) Generating Funds</i>				
Fundraising expenses	230,306	-	230,306	269,391
	<u>230,306</u>	<u>-</u>	<u>230,306</u>	<u>269,391</u>
<i>(c) Governance costs</i>				
Audit fees	7,800	-	7,800	7,800
Trustees expenses	6,618	-	6,618	4,611
Salaries	3,698	-	3,698	2,514
Memberships	1,458	-	1,458	1,618
	<u>19,574</u>	<u>-</u>	<u>19,574</u>	<u>16,543</u>
<b>Total resources expended</b>	<u>494,400</u>	<u>1,180,900</u>	<u>1,675,300</u>	<u>1,767,355</u>

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2015

<b>3. Debtors and Prepayments</b>			<b>2015</b>	<b>2014</b>
			£	£
Grant debtors			774,045	34,421
Other debtors			-	-
			<u>774,045</u>	<u>34,421</u>
<b>4. Creditors: amounts falling due within one year</b>			<b>2015</b>	<b>2014</b>
			£	£
Accruals			29,283	28,194
			<u>29,283</u>	<u>28,194</u>
<b>5. Unrestricted Funds</b>			<b>2015</b>	<b>2014</b>
			£	£
Opening Balance			130,150	121,219
Net Movement in funds for the Year			21,532	8,931
Closing Balance			<u>151,682</u>	<u>130,150</u>
<b>6. Restricted funds</b>	<b>1 April</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>31 March</b>
	<b>2014</b>	<b>Resources</b>	<b>Resources</b>	<b>2015</b>
	£	£	£	£
Dubai Cares	241,874	609,220	241,874	609,220
Irish Aid	14,009	574,699	426,308	162,400
DFID	-	4,569	4,569	-
Elma Philanthropies	62,044	46,875	95,000	13,919
Kinker Kanderfonds	36,255	49,882	41,687	14,450
GMB	-	66,800	55,000	11,800
Charles Egerton	31,500	-	31,500	-
Anonymous Donations	69,572	-	69,572	-
Other Restricted Grants/Donations	44,258	133,937	173,890	4,305
Apex	-	19,456	11,500	7,956
	<u>499,512</u>	<u>1,505,438</u>	<u>1,180,900</u>	<u>824,050</u>