

Charity Registration No. NIC101412

Company Registration No. NI054061 (Northern Ireland)

CHILDREN IN CROSSFIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

CHILDREN IN CROSSFIRE

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CHILDREN IN CROSSFIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Damian Collins Anne Duffy S Farrell Dominic Fitzpatrick Rose Kelly Don McLeish Liam Nellis Marcus O'Neill Ashley Young Mr Peter McEvoy Mrs Stella Murray Ms Clionagh Boyle	(Appointed 14 January 2020) (Appointed 2 April 2020) (Appointed 31 August 2020)
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	Bank of Ireland 15 Strand Road Derry BT48 7BJ	

CHILDREN IN CROSSFIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2020

The Trustees present their report and financial statements for the year ended 31 March 2020.

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)" (as amended for accounting periods commencing from 1 January 2016)

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, 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".

CHILDREN IN CROSSFIRE

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

FOR THE YEAR ENDED 31 MARCH 2020

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. 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 2020

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. We also undertook a review of all policies, resulting in the development and strengthening of our Partnership approach. We continue to use 'Participatory Barriers Assessment' (PBA) methodology into our country programmes. This approach will consult directly with target groups in order to identify any barriers which prevent young children from fully benefiting from participation in the ECD programmes. A detailed plan is in place for a new strategic planning process resulting in the launch of our new strategy in 2021.

Tanzania Programme

Tanzania continues to be Children in Crossfire's largest overseas programme, implemented through our team of 9 staff working closely with a range of local partners in our target regions. Since 2008 we have built a strong track record for delivering strong interventions that impact the lives of thousands of young children in our target regions, as well as contributing to national policy and advocating for all children in Tanzania.

The Integrated School Readiness Programme (ISRP) remains the anchor of our work, getting children for formal education as possible. During 2019/2020 we scaled up provision to over 84 schools and started working in 58 new schools in a new region, Dodoma, where we will eventually scale to over 700 schools. 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.

This work creates momentum at national level where we have invigorated the sector through the growth of the National ECD Taskforce that is influencing national policy. Our ongoing partnership with the Union of Tanzania Press Clubs further raises the national coverage of issues relating to Early Childhood Development.

The final aspect of our work is to build the capacity of our local partners to be the drivers of change in their regions. Our compressive partner assessment process and subsequent capacity building and mentoring sees our partners get stronger year on year.

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Overall key achievements include:

- 10,744 children reached in 84 schools in Mwanza and Morogoro regions
- 58 model Pre-Primary Classrooms established in Dodoma region with a view to scaling to all 700 schools in the region in the next 2 years.
- Over 150 teachers trained to provide quality pre-primary education
- Supported the establishment of 28 Early Childhood Centres in our target regions, reaching 3500 children aged 3-5 years.
- Strengthened national networks and national coordination through the National ECD Taskforce which is developing a Coordinated National Pan for Action on ECD.
- Our partnership with UTPC produced over 300 articles on Early childhood development across multiple channels of press, social media, radio and television.

CHILDREN IN CROSSFIRE

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

FOR THE YEAR ENDED 31 MARCH 2020

Ethiopia Programme

In Ethiopia CiC continue to work exclusively through local partners to address the education, nutrition and health needs of young children in our target regions of Addis Ababa and Oromia. Challenges remain 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 work in Wolisso was complemented with the start of a new school readiness programme with a new partner called Maedot during 2019. This 3-year programme will improve quality Pre-Primary education for around 10,000 children in schools 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. Since meeting these families back in 2009 their lives have been transformed.

Overall key achievements:

- 354 children given lifesaving treatment at St Luke's Therapeutic Feeding Programme – with an improved mortality rate of 1.6%.
- Emergency food relief provided to 120 families in Addis Ababa
- 2 Shallow Wells build to provide safe water to approximately 1500 families in Wolisso
- 1 Deep Well completed at St Luke's hospital to guarantee access to safe water throughout the hospital and during the dry season.

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 in partnership 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 Development Education 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 DE Theory of change is demand driven, learner-centred, curriculum focused, evidence based and informed by Ireland's International Aid policy and DE strategy. The DE 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.

Overall key achievements

- 4,703 students impacted through the training of 126 teachers
- 15 ITE students received in-depth accredited training through a module in partnership with Ulster University.
- A further 76 ITE students from 3 additional ITE colleges received training on implementing Compassionate Global Citizenship approaches in schools
- 6 Educating the Heart resources developed
- Impacted up to 25,000 people through collaborative partnership events to increase understanding of the injustices of poverty and the role of Children in Crossfire and national and international government bodies in addressing these

CHILDREN IN CROSSFIRE

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

FOR THE YEAR ENDED 31 MARCH 2020

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. This strategy has developed and evolved into, what we have termed, 'Vision 2030', which 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 multiplier 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

- Worked with 35 sectoral groups to integrate our Public Engagement Programme across their practice
- 7 PE resources developed
- YMCA participants completed Vision 2030 OCN Level 3 accredited training
- 33 young people completed Vision 2030 OCN Level 2 accreditation

Financial review

Total incoming resources for the year were £1,559,650 (a 7% decrease on 2019). Restricted funds account for 72% of total incoming resources in the period under review, with one major funder accounting for 50% 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 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 28% (29% - 2019) of incoming resources which is down 1% on previous year, however the cost of generating these funds was significantly less in the period mainly due to staff savings and cost savings.

Total resources expended were £1,623,580. Approximately 88% (2019 - 82%) of this was expended on charitable activities, with the remaining 12% (2019 - 18%) on generating funds. These figures represent a sustained high level of direct charitable interventions.

CHILDREN IN CROSSFIRE

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

FOR THE YEAR ENDED 31 MARCH 2020

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 and General Purposes Committee (F&GPC), which monitors Reserves on behalf of the Trustees, have noted that Unrestricted Reserves have reduced by 4% over the course of the year and attribute this to :

- 1) Below target performance on unrestricted income
- 2) A lack of contribution to core costs from funders.

Future Plans

Through our international programmes we will:

- Continue to scale up our ISRP programme in Mwanza and Morogoro to reach 51,000 in all 531 schools in the target districts.
- Use our 58 model classrooms in Dodoma, to start regional scale up to 700 additional schools.
- Register Children in Crossfire Ethiopia and establish a direct country programme from which to build on in the coming years.
- Improve quality of Pre-primary education for 1,500 children in 12 schools in Wolisso.
- Start a new School Readiness Programme in Nefas Silk sub-city of Addis Ababa.
- Treat 350 children with severe malnutrition through the Therapeutic Feeding Unit at St Luke's hospital.
- Support 240 health extension workers in Wolisso to continue to prevent malnutrition in vulnerable communities.

Through our Development Education and Public Engagement work we will:

- Launch our new Gaelic Educating the Heart resources and work with Gaelic ITE key stakeholders, teachers and students
- Impact over the teaching and learning of over 50,000 students and up to 600 educators
- We will develop and implement our key Advocacy plans for our Ireland programme
- Through our PE programme we will strengthen and widen our reach and partnerships within the youth sector and will pilot our approach with Youth Action and will generate evidence and impact of our approach
- We aim to work with WWGS to promote our vision 2030 programme
- Through our PE programme we will aim to focus our efforts on those SDG's that will have been impacted the most from COVID 19
- We will continue to impact up to 25000 people through PE to increase levels of understanding of global justice issues and the SDG's.

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.

CHILDREN IN CROSSFIRE

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

FOR THE YEAR ENDED 31 MARCH 2020

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:

Damian Collins

Anne Duffy

S Farrell

Dominic Fitzpatrick

Rose Kelly

Don McLeish

William McMurray

(Resigned 21 March 2020)

Liam Nellis

Marcus O'Neill

Ashley Young

Joan McGuinness

(Resigned 30 June 2019)

Mr Peter McEvoy

(Appointed 14 January 2020)

Mrs Stella Murray

(Appointed 2 April 2020)

Ms Clionagh Boyle

(Appointed 31 August 2020)

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 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 Institute of Fundraising (IoF), Northern Ireland Community and Voluntary Association (NICVA), Coalition of Aid and Development Agencies (CADA), Irish Development Education Association (IDEA), BOND UK (membership body for British Overseas NGOs for Development), and the Irish Association of Non-Governmental Development Organisations (Dóchas). Children in Crossfire collaborates with these networks to both self-regulate activities, and develop and benchmark our governance activities against peer organisations. Children in Crossfire is also a signatory to the Dóchas Code on 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 to 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 implementation 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 2020

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; 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 2020

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

Trustee

Dated: 18/03/20

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 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the 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

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

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

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

CHILDREN IN CROSSFIRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHILDREN IN CROSSFIRE

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

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.

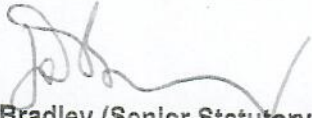
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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 and regulations made under that Act. 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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its 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**

**Chartered Accountants
Statutory Auditor**



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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 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
<u>Income from:</u>					
Donations and legacies	3	430,405	-	430,405	474,975
Charitable activities	4	3,017	1,126,228	1,129,245	1,199,063
Total income		433,422	1,126,228	1,559,650	1,674,038
<u>Expenditure on:</u>					
Raising funds	5	192,199	-	192,199	244,590
Charitable activities	6	246,444	1,184,937	1,431,381	1,167,969
Total resources expended		438,643	1,184,937	1,623,580	1,412,559
Net (expenditure)/income for the year/ Net movement in funds		(5,221)	(58,709)	(63,930)	261,479
Fund balances at 1 April 2019		127,585	603,784	731,369	469,890
Fund balances at 31 March 2020		122,363	545,075	667,438	731,369

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

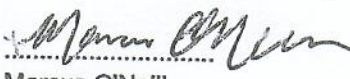
AS AT 31 MARCH 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	9		4,146		4,452
Current assets					
Debtors	10	536,466		444,028	
Cash at bank and in hand		155,693		341,042	
		<u>692,159</u>		<u>785,070</u>	
Creditors: amounts falling due within one year	11	(28,867)		(58,153)	
Net current assets			<u>663,292</u>		<u>726,917</u>
Total assets less current liabilities			<u>667,438</u>		<u>731,369</u>
Income funds					
Restricted funds	13	545,075		603,784	
Unrestricted funds		122,363		127,585	
		<u>667,438</u>		<u>731,369</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 18 09 20


 S Farrell
 Trustee


 Marcus O'Neill
 Trustee

Company Registration No. NI054061

CHILDREN IN CROSSFIRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2020

	Notes	2020 £	£	2019 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	18		(183,351)		112,598
Investing activities					
Purchase of tangible fixed assets		(1,998)		(1,318)	
Net cash used in investing activities			(1,998)		(1,318)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(185,349)		111,280
Cash and cash equivalents at beginning of year			341,042		229,762
Cash and cash equivalents at end of year			<u>155,693</u>		<u>341,042</u>

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

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)" (as amended for accounting periods commencing from 1 January 2016). 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 unless the funds have been designated for other purposes.

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 Incoming resources

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

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.

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

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.

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 net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

1.8 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.

1.9 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.

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

(Continued)

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.

1.10 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.

1.11 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.

1.12 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.

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

3 Donations and legacies

	Unrestricted funds	Total
	2020 £	2019 £
Donations and gifts	<u>430,405</u>	<u>474,975</u>

4 Charitable activities

	2020 £	2019 £
Grant funding	1,126,228	1,195,900
Other income	3,017	3,163
	<u>1,129,245</u>	<u>1,199,063</u>

Analysis by fund		
Unrestricted funds	3,017	3,163
Restricted funds	1,126,228	1,195,900
	<u>1,129,245</u>	<u>1,199,063</u>

For the year ended 31 March 2019

Unrestricted funds		3,163
Restricted funds		1,195,900
		<u>1,199,063</u>

Grant funding

Irish Aid, Department of Foreign Affairs and Trade	566,102	717,026
The Betterway Foundation	131,298	117,376
Apex	20,000	20,000
The Ireland Funds America	33,770	35,952
St James Place	-	40,584
William Cadbury	25,000	25,000
Gary Irwin	-	20,000
Life University	8,126	15,230
DFID UK AID	93,922	-
Other	248,010	204,732
	<u>1,126,228</u>	<u>1,195,900</u>

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

5 Raising funds

	Unrestricted funds	Total
	2020 £	2019 £
<u>Fundraising and publicity</u>		
Staging fundraising events	67,610	111,665
	<hr/>	<hr/>
<u>Trading costs</u>		
Staff costs	124,589	132,925
	<hr/>	<hr/>
	192,199	244,590
	<hr/> <hr/>	<hr/> <hr/>

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

6 Charitable activities

	2020 £	2019 £
Staff costs	320,218	317,013
Depreciation and impairment	2,304	2,278
Staff costs & recruitment	12,688	5,819
Trustees expenses	3,936	6,926
Promotions & Publications	4,884	7,857
Insurance	4,676	3,108
Heat & Light	7,195	3,281
Cleaning	1,382	1,432
Repairs & Maintenance	1,685	841
Postage, stationery & advertising	4,775	1,842
Telephone	10,618	4,637
Computer running costs	8,319	8,502
Travelling expenses	14,259	19,287
Legal & Professional	42,160	43,634
Audit Fees	7,800	7,800
Bank Fees	5,640	5,322
Miscellaneous expenses	2,999	1,247
Other charitable expenditure	16,951	16,097
	<u>472,489</u>	<u>456,923</u>
Grant funding of activities	958,892	711,046
	<u>1,431,381</u>	<u>1,167,969</u>
Analysis by fund		
Unrestricted funds	246,444	277,054
Restricted funds	1,184,937	890,915
	<u>1,431,381</u>	<u>1,167,969</u>
For the year ended 31 March 2019		
Unrestricted funds		277,054
Restricted funds		890,915
		<u>1,167,969</u>

7 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 (2019- £nil). One trustee received payment for professional or other services supplied to the charity of £1,682 (2019 £1,649).

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	13	14
	<u>13</u>	<u>14</u>
Employment costs	2020	2019
	£	£
Wages and salaries	400,303	411,369
Social security costs	33,956	34,775
Other pension costs	10,548	3,794
	<u>444,807</u>	<u>449,938</u>
	<u>444,807</u>	<u>449,938</u>

There were no employees with emoluments in excess of £60,000. (2019-nil)

9 Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost			
At 1 April 2019	29,545	12,500	42,045
Additions	1,998	-	1,998
	<u>31,543</u>	<u>12,500</u>	<u>44,043</u>
At 31 March 2020	31,543	12,500	44,043
Depreciation and impairment			
At 1 April 2019	25,093	12,500	37,593
Depreciation charged in the year	2,304	-	2,304
	<u>27,397</u>	<u>12,500</u>	<u>39,897</u>
At 31 March 2020	27,397	12,500	39,897
Carrying amount			
At 31 March 2020	4,146	-	4,146
	<u>4,146</u>	<u>-</u>	<u>4,146</u>
At 31 March 2019	4,452	-	4,452
	<u>4,452</u>	<u>-</u>	<u>4,452</u>

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

10 Debtors

	2020	2019
Amounts falling due within one year:	£	£
Other debtors	527,317	444,028
Amounts owed by fellow group undertakings	9,149	-
	<u>536,466</u>	<u>444,028</u>

11 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	28,867	45,650
Other creditors	-	12,503
	<u>28,867</u>	<u>58,153</u>

12 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 £10,548 (2019 - £3,794).

13 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:

	Movement in funds			Balance at 31 March 2020
	Balance at 1 April 2019	Incoming resources	Resources expended	
	£	£	£	£
Irish Aid, Department of Foreign Affairs and Trade	255,047	566,102	(596,568)	224,581
Other Restricted Grants	159,598	248,010	(220,536)	187,072
The Betterway Foundation	32,798	131,298	(98,099)	65,996
Apex	20,000	20,000	(40,000)	-
St James Place	40,159	-	-	40,159
William Cadbury	25,000	25,000	(35,174)	14,826
The Ireland Funds America	35,952	33,770	(32,339)	37,383
Gary Irwin	20,000	-	(20,000)	-
Life University	15,230	8,126	(15,207)	8,148
DFID UK AID	-	93,922	(127,013)	(33,091)
	<u>603,784</u>	<u>1,126,228</u>	<u>(1,184,937)</u>	<u>545,075</u>

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

13 Restricted funds

(Continued)

Irish Aid, Department of Foreign Affairs and Trade

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

Apex

This project supports the construction of classrooms in Tanzania.

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.

The Ireland Funds America

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.

Gary Irwin

Gary Irwin is a successful business man who has been a long term supporter of Children in Crossfire. Funds have been used to secure water supply for St Luke's Hospital in Ethiopia.

Life University

Life University supports educational interventions across schools, youth and community in Ireland to achieve Children in Crossfire's strategic outcome 2: increased cultivation of global citizenship fostered across the island of Ireland.

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.

14 Analysis of net assets between funds

	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £	Total 2019 £
Fund balances at 31 March 2020 are represented by:				
Tangible assets	4,146	-	4,146	4,452
Current assets/(liabilities)	118,217	545,075	663,292	726,917
	<u>122,363</u>	<u>545,075</u>	<u>667,438</u>	<u>731,369</u>

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

15 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.

16 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2020	2019
	£	£
Aggregate compensation	<u>252,712</u>	<u>282,480</u>

17 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..

18 Cash generated from operations

	2020	2019
	£	£
(Deficit)/surplus for the year	(63,930)	(261,479)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	2,304	2,278
Movements in working capital:		
(Increase) in debtors	(92,439)	(169,717)
(Decrease)/increase in creditors	(29,286)	(18,558)
Cash (absorbed by)/generated from operations	<u>(183,351)</u>	<u>112,598</u>

19 Analysis of changes in net funds

The charity had no debt during the year.

Charity Reference Number: 20045517

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 2020

Company No: 343615

CHILDREN IN CROSSFIRE

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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
Damian Collins	
Anne Duffy	
Seamus Farrell	
Dominic Joseph Fitzpatrick	
Rose Kelly	
Don McLeish	
Ashley Young	
Liam Nellis	
Fr Oliver McCrossan	
Peter McEvoy	(appointed 14 th January 2020)
Stella Murray	(appointed 2nd April 2020)
Clionagh Boyle	(appointed 31 st August 2020)

Registered Office

Carriag Rua
Lower Drumaweir
Greencastle
Co Donegal

Auditors

Moore (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 2020

Governance and Management

The Trustees are pleased to present their report together with the financial statements for the year ended 31 March 2020 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 2020 were €7,610 (a 99% decrease on 2019). The decrease has been exclusively due to restricted funds being transferred to Children in Crossfire NI where the expenditure is incurred.

Total resources expended were €19,125, 100% (2019 - 100%) of these were spent on charitable activities.

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;

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 caught in the crossfire of poverty.

We strive for a compassionate world where every child can reach his or her potential, working with others 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 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 multidimensional considerations which impact on our ability to deliver on our strategic outcomes. Therefore, in order to ensure that children gain essential social and cognitive competences 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 and 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.

CHILDREN IN CROSSFIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2020

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 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 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 outcome by poor and marginalized citizens".

Programme Interventions

1. Tanzania Programme

Our Tanzanian Programme will build on the success of the individual pre-school and pre-primary programmes, delivering an integrated approach which continues to focus on children ranging from 0 to 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 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. 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 utilizing an innovation 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 benefiting 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.

CHILDREN IN CROSSFIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2020

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.

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. We also undertook to review all policies resulting in the development and strengthening of our partner approach. 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. A detailed plan is in place for a new strategic planning process resulting in the launch of our new strategy in 2021.

Tanzania Programme

Tanzania continues to be our largest overseas programme, implemented through a team of 9 staff working closely with a range of local partners in our target regions. Since 2008 we have built a 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, getting children as ready for formal education as possible. During 2019/20 we scaled up provision to over 84 schools and started working in 58 new schools in a new region, Dodoma, where we will eventually scale to over 700 schools. 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.

This work creates momentum at national level where we have invigorated the sector through the growth of the National ECD Taskforce that is influencing national policy. Our ongoing partnership with the Union of Tanzania Press Clubs further raises the national coverage of issues relating to Early Childhood Development.

The final aspect of our work is to build the capacity of our local partners to be the drivers of change in their regions. Our compressive partner assessment process and subsequent capacity building and mentoring sees our partners get stronger year on year.

Overall Key achievements include:

- 10,744 children reached in 84 schools in Mwanza and Morogoro regions
- 58 model Pre-Primary Classrooms established in Dodoma region with a view to scaling to all 700 schools in the region in the next 2 years.
- Over 150 teachers trained to provide quality pre-primary education
- Supported the establishment of 28 Early Childhood Centres in our target regions, reaching 3500 children aged 3-5 years.
- Strengthened national networks and national coordination through the National ECD Taskforce which is developing a Coordinated National Plan for Action on ECD.
- Our partnership with UTPC produced over 300 articles on Early childhood development across multiple channels of press, social media, radio and television.

CHILDREN IN CROSSFIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2020

Ethiopia Programme

In Ethiopia CiC continue to work exclusively through local partners to address the education, nutrition and health needs of young children in our target regions of Addis Ababa and Oromia. Challenges remain 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 work in Wolisso was complemented with the start of a new school readiness programme with a new partner called Maedot during 2019. This 3-year programme will improve quality Pre-Primary education for around 10,000 children in schools 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. Since meeting these families back in 2009 their lives have been transformed.

Overall key achievements:

- 354 children given lifesaving treatment at St Luke's Therapeutic Feeding Programme – with an improved mortality rate of 1.6%.
- Emergency food relief provided to 120 families in Addis Ababa
- 2 Shallow Wells build to provide safe water to approximately 1500 families in Wolisso
- 1 Deep Well completed at St Luke's hospital to guarantee access to safe water throughout the hospital and during the dry season.

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 in partnership 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 Development Education 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 DE Theory of change is demand driven, learner-centred, curriculum focused, evidence based and informed by Ireland's International Aid policy and DE strategy. The DE 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.

Overall key achievements

- 4,703 students impacted through the training of 126 teachers
- 15 ITE students received in-depth accredited training through a module in partnership with Ulster University.
- A further 76 ITE students from 3 additional ITE colleges received training on implementing Compassionate Global Citizenship approaches in schools
- 6 Educating the Heart resources developed
- Impacted up to 25,000 people through collaborative partnership events to increase understanding of the injustices of poverty and the role of Children in Crossfire and national and international government bodies in addressing these

CHILDREN IN CROSSFIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2020

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. This strategy has developed and evolved into, what we have termed, 'Vision 2030', which 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 multiplier 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

- Worked with 35 sectoral groups to integrate our Public Engagement Programme across their practice
- 7 PE resources developed
- YMCA participants completed Vision 2030 OCN Level 3 accredited training
- 33 young people completed Vision 2030 OCN Level 2 accreditation

Future Plans – International Programmes

Through our international programmes we will:

- Continue to scale up our ISRP programme in Mwanza and Morogoro to reach 51,000 in all 531 schools in the target districts.
- Use our 58 model classrooms in Dodoma, to start regional scale up to 700 additional schools.
- Register Children in Crossfire Ethiopia and establish a direct country programme from which to build on in the coming years.
- Improve quality of Pre-primary education for 1,500 children in 12 schools in Wolisso.
- Start a new School Readiness Programme in Nefas Sillk sub-city of Addis Ababa.
- Treat 350 children with severe malnutrition through the Therapeutic Feeding Unit at St Luke's hospital.
- Support 240 health extension workers in Wolisso to continue to prevent malnutrition in vulnerable communities.

Future Plans – Development Education & Pubic Engagement

- Launch our new Gaelic Educating the Heart resources and work with Gaelic ITE key stakeholders, teachers and students
- Impact over the teaching and learning of over 50,000 students and up to 600 educators
- We will develop and implement our key Advocacy plans for our Ireland programme
- Through our PE programme we will strengthen and widen our reach and partnerships within the youth sector and will pilot our approach with Youth Action and will generate evidence and impact of our approach
- We aim to work with WWGS to promote our vision 2030 programme
- Through our PE programme we will aim to focus our efforts on those SDG's that will have been impacted the most from COVID 19
- We will continue to impact up to 25000 people through PE to increase levels of understanding of global justice issues and the SDG's

CHILDREN IN CROSSFIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2020

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.

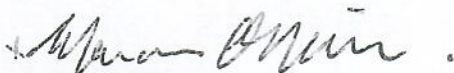
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with applicable 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: 18/03/20

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 2020 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 2020 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 (NI) LLP
Chartered Accountants and Statutory Auditors

21/23 Clarendon Street
Derry/Londonderry
BT48 7EP
Date: 18/1/20

CHILDREN IN CROSSFIRE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2020**

		Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	<u>Note</u>	€	€	€	€
Income					
Donations and legacies		7,610	-	7,610	15,186
Total income	3	<u>7,610</u>	<u>-</u>	<u>7,610</u>	<u>15,186</u>
Expenditure					
Charitable activities		2,600	16,525	19,125	31,124
Raising Funds		-	-	-	-
Total expenditure	4	<u>2,600</u>	<u>16,525</u>	<u>19,125</u>	<u>31,124</u>
Net movement in funds		<u>5,010</u>	<u>(16,525)</u>	<u>(11,515)</u>	<u>(15,938)</u>
Reconciliation of funds:					
Total funds brought forward		41,035	(11,487)	29,548	45,486
Total funds carried forward		<u>46,045</u>	<u>(28,012)</u>	<u>18,033</u>	<u>29,548</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 12 – 17 form part of these financial statements and should be read in conjunction therewith.

CHILDREN IN CROSSFIRE**BALANCE SHEET
AS AT 31 MARCH 2020**

	<u>Note</u>	€	2020 €	€	2019 €
Current assets					
Debtors	6	-		14,616	
Cash at bank and on hand		28,298		14,932	
		<u>28,298</u>		<u>29,548</u>	
Liabilities					
Amounts falling due within one year	7			-	
		<u>10,265</u>			
Net current assets			18,033		29,548
Net assets			<u>18,033</u>		<u>29,548</u>
<u>Funds of the charity:</u>					
Unrestricted funds	8		46,045		41,035
Restricted funds	9		(28,012)		(11,487)
Total charity funds			<u>18,033</u>		<u>29,548</u>

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


 Marcus O'Neill
 Chairperson


 Seamus Farrell
 Trustee

Date: 18.09.20

Company No. 343615

Charity Reference No: 20045517

Charity Tax Reference : CHY 14182

The notes on pages 12 - 17 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 2020

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 2020

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 2020

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 2020**

3. Income

	Unrestricted Funds €	Restricted Funds €	Total 2020 €	Total 2019 €
(a) <i>Donations and legacies</i>				
Donations	7,610	-	7,610	15,186
Total income	7,610	-	7,610	15,186

4. Expenditure

	Unrestricted Income Funds €	Restricted Funds €	Total 2020 €	Total 2019 €
(a) <i>Charitable activities</i>				
Facilitator Costs	-	16,525	16,525	29,111
Management Charge	2,381	-	2,381	1,519
Bank Charges	149	-	149	187
Memberships	70	-	70	307
Total expenditure	2,600	16,525	19,125	31,124
b) <i>Raising Funds</i>				
Fundraising expenses	-	-	-	-
	-	-	-	-
Total resources expended	2,600	16,525	19,125	31,124

CHILDREN IN CROSSFIRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

5. Financial instruments	2019	2019
	€	€
Carrying amount of financial assets		
Debt instruments measured at amortised cost	-	14,616
Carrying amount of financial liabilities		
Measured at amortised cost	10,265	-
6. Debtors- amounts falling due within one year	2020	2019
	€	€
Other debtors	-	14,616
	-	14,616
7. Creditors: amounts falling due within one year	2020	2019
	€	€
Other creditors	10,265	-
	10,265	-
8. Unrestricted Funds	Unrestricted Funds	Total 2020
	€	€
At 1 April 2019	41,035	41,035
Incoming Resources	7,610	7,610
Resources Expended	(2,600)	(2,600)
At 31 March 2020	46,045	46,045

CHILDREN IN CROSSFIRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

9. Restricted Funds	1 April 2019 €	Incoming Resources €	Outgoing Resources €	31 March 2020 €
Other Restricted Grants/ Donations	(11,487)	-	(16,525)	(28,012)
	<u>(11,487)</u>	<u>-</u>	<u>(16,525)</u>	<u>(28,012)</u>

10. Analysis of Net Assets between funds	Unrestricted Funds General €	Restricted Funds €	Total Funds 2020 €
Current Assets	46,045	(17,747)	28,298
Current Liabilities	-	(10,265)	(10,265)
	<u>46,045</u>	<u>(28,012)</u>	<u>18,033</u>

11. Capital Commitments

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

12. 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.

13. 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.