

Charity Registration No. NIC101412  
Company Registration No. NI054061(Northern Ireland)

**CHILDREN IN CROSSFIRE**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2019**

**Moore (N.I.)  
LLP**

Charity Registration No. NIC101412

Company Registration No. NI054061 (Northern Ireland)

**CHILDREN IN CROSSFIRE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2019**

# CHILDREN IN CROSSFIRE

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# CHILDREN IN CROSSFIRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Damian Collins Anne Duffy S Farrell Dominic Fitzpatrick Rose Kelly Don McLeish William McMurray Liam Nellis Marcus O'Neill Ashley Young
<b>Charity number</b>	NIC101412
<b>Company number</b>	NI054061
<b>Registered office</b>	2 St Joseph's Avenue DERRY BT48 6TH
<b>Auditor</b>	Moore (NI) LLP 21-23 Clarendon Street Derry-Londonderry BT48 7EP
<b>Bankers</b>	Bank of Ireland 15 Strand Road Derry BT48 7BJ

# CHILDREN IN CROSSFIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2019

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The Trustees present their report and financial statements for the year ended 31 March 2019.

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 2019

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### 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.

#### • 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.

#### • 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.

### Achievements and performance

Overall, this year saw us 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 have also introduced a '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.

# CHILDREN IN CROSSFIRE

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

### FOR THE YEAR ENDED 31 MARCH 2019

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2018 also saw us undertake a review of our Organisational Strategic Plan – Present for the Future (2017-2019), resulting in the publication of a White Paper recommending that we extend our current strategy to 2021. We have also a detailed plan in place for a full external strategy and programming evaluation to be conducted throughout 2020, alongside a new strategic planning process for 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 8 staff working closely with local partners in our target regions. Since 2008, Children in Crossfire has built a reputation for delivering strong interventions that impact the lives of thousands of young children in our target regions.

Our anchor intervention in Tanzania is our Integrated School Readiness Programme (ISRP). The ISRP aims to get children as ready for formal education as possible. During 2018, the focus was formal Pre-Primary Education (PPE) where we scaled up our intervention model to over 80 schools. The PPE model aligns strongly with government priorities and has gained significant traction in our target regions of Mwanza and Morogoro. Our strategy of working alongside local and national government officials helps build capacity and understanding of quality pre-primary education, which in turn has led to plans for 2019 which will potentially roll the programme out to a further 534 schools in the target districts.

This momentum is matched at national level where Children in Crossfire have invigorated the sector and lead the formation of a National ECD Taskforce that will drive national policy in the coming years. We have also signed a partnership with the Union of Tanzanian Press Clubs that will raise awareness of issues relating to ECD amongst the wider population.

Beyond our direct work, we also work hard to develop the capacity of our local implementing partners, supporting them to improve policy and practice in relation to Safeguarding, Finance and programme management.

Overall key achievements include:

- 8,946 children in 86 pre-primary classes in our target regions received improved quality of early years' education
- 99 government teachers were trained in Early Childhood Education, and provided with support
- 1,500 children experienced quality education in 15 community based pre-schools in our target region of Morogoro
- Helped revitalise the Early Childhood Development (ECD) sector through leading the establishment of a National ECD Task Team that will guide policy development and implementation to improve early years' experiences for all 8.7 million Tanzanian children under 7 year's old
- Partnership agreement with the Union of Tanzanian Press clubs has started to increase media coverage of issues affecting young children across all 26 regions of Tanzania

#### Ethiopia Programme

In Ethiopia, Children in Crossfire works exclusively through local partners to address education, health and nutrition needs of young children in our target areas. It has been a challenging year for Ethiopia with widespread ethnic tensions and civil unrest inhibiting our ability to progress our work as planned. By March 2019 the situation was improving and we once again moved ahead with plans to expand our programme, introduce more direct School Readiness partnerships and continue our support for Barriers to Early Childhood Development.

Our long term partnership with St Luke's Hospital in Wolisso continues to provide lifesaving nutritional support to severely malnourished children. The clinical Therapeutic Feeding Unit provides lifesaving support for severely malnourished children, and our work to train Health Extension Workers helps prevent more children suffering from malnutrition. The programme also increases access to safe water for a number of vulnerable communities that further helps prevent illness and malnutrition.

# CHILDREN IN CROSSFIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

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The Addis Hiwot programme, which has supported 50 vulnerable families who had been living on a slum in a graveyard in Addis Ababa for nearly 10 years, remains highly impactful. The family's lives have been transformed, and they are fully adjusted to life in their new community. During 2018, as we supported the transition of children into formal education, we strengthened support for Savings and Credit Cooperative to establish income for the families in the long term, and provided some short term food relief in response to volatile market prices of staple foods.

This year we have also been planning to expand our ISRP programme (see Tanzania section) to Ethiopia. 2018 saw us complete a specific ISRP strategic plan and logic model for Ethiopia, and we have been working to establish core partnerships to begin delivery across Addis Ababa and Oromia in 2019.

Overall key achievements include:

- 366 severely malnourished children were given lifesaving therapeutic feeding through our partnership with St Luke's Hospital in Wolisso. The mortality rate here also reduced to 1.9%, representing an 80% reduction since the start of the programme in 2012
- 240 health extension workers provided nutritional support to a population of 1.1 million people completing around 50,000 home visits during the year
- Emergency food relief was provided to 120 vulnerable families in Addis Ababa
- 50 people from vulnerable families were successfully employed in income generating activities that will sustain their families in the long term
- 3,000 people from vulnerable communities in Wolisso were provided with access to safe water

### Development Education Programme

Across Ireland we work with teachers, Initial Teacher Education (ITE) students, principals and the wider formal education realm to foster a deeper engagement with global citizenship across curriculum, policy and practice. We work in partnership with others 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, equip them to use creative methods to tackle Development Education themes in the classroom, and support them in preparing young people as global citizens.

Overall key achievements include:

- 42,180 students impacted through the training of 179 teachers and 319 Initial Teacher Education (ITE) students
- 6 new Educating the Heart teaching and learning resources developed which are fully compatible with curricular frameworks for primary and post-primary in Northern Ireland (NI) and Republic of Ireland (ROI)
- Educating the Heart integrated across 4 ITE colleges through the development and delivery of an accredited module
- 88 schools supported to work towards achieving the Children in Crossfire Compassionate School Award, and award an accredited Open College Network (OCN) qualification to teachers
- 14 relevant sectoral partners collaborated with to strengthen the integration of Development Education across curriculum, policy and practice

### Public Engagement Programme

Through our Public Engagement programme we partnered with other organisations under Ireland's Development Aid programme to build awareness of how sustainable development works through combining public seminars and workshops, using creative approaches as a means of engaging the public.



# CHILDREN IN CROSSFIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

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Overall key achievements include:

- Impacting up to 16,000 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 for addressing these
- Working with 32 sectoral groups to integrate our Public Engagement Programme across their practice
- Developing 6 Public Engagement Resources and Tools
- Providing an in-depth training programme to 20 key stakeholders to build their capacity to disseminate our Public Engagement Programme to their own target audiences
- Collaborating with young people from Park Youth to devise a bespoke Open College Network (OCN) Public Engagement certificate for young people entitled 'Vision 2030', of which 20 young people have already completed and received this qualification.

### Financial review

Total incoming resources for the year were £1,674,038 (a 19% increase on 2018). The increase is almost entirely attributable to the introduction of new funders during the 2018/19. 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 to be carried out within this area, together with efforts to seek new mid-term funders

Restricted funds account for 71% of total incoming resources in the period under review, with one major funder accounting for 59% of 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.

Unrestricted funds accounts for 29% of incoming resources which is down 8% on previous year, however the cost of generating these funds was significantly less in the period mainly due to staff savings and this contributed to an overall 'net' contribution increase of almost 16%.

Total resources expended were £1,412,559. Approximately 63% (2017 - 88%) of this was expended on charitable activities, with the remaining 37% (2018 - 12%) on generating funds. These figures represent a sustained high level of direct charitable interventions. Unrestricted Reserves have reduced by 25% in the year which is largely a consequence of the decision made to invest in a grant fundraising resource.

### 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 10% over the course of the year and attribute this to three main factors: 1) the ending of a major grant funder and the lack of contribution to core costs thereof; 2) cost of investment in grant fundraising resource; and 3) marginally below budget performance on unrestricted income. While any reduction in Reserves is of concern, the F&GPC and Trustees acknowledge the conditions which have given rise to the decline and commit to monitor closely the performance over the coming years. The relative target of Reserves to incoming resources (12½%) will also be reviewed over the coming year.

# CHILDREN IN CROSSFIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

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### Future Plans

#### Through our International Work we will:

- Work with District councils in Tanzania to scale-up our Integrated School Readiness Programme (ISRP) in existing districts to reach 51,000 children in all 531 primary schools in those districts
- Expand to a third Region (Dodoma) in Tanzania through a new 3-year programme that will reach 5,700 children in 58 schools across 2 districts
- Establish 36 community-based Pre-Schools in our target districts that will start to give quality early years' education to over 3,000 children
- Increase awareness of the importance of Early Childhood Development through our partnership with Union of Tanzanian Press Clubs that will produce over 50 features and articles across multiple media channels in all 26 regions of Tanzania
- Initiate a new ISRP in Ethiopia regions (Woliso and Addis Ababa), that will reach 3,000 children through improved quality of early years' education
- Support over 350 children with severe malnutrition to receive lifesaving treatment in Woliso, Ethiopia
- Provide safe water to 2 vulnerable communities serving around 1000 families, as well as funding a deep well at St Luke's Hospital that will guarantee water supply to the hospital for the next 10 years
- Support 240 Health Extension workers to support local communities in raising awareness of nutrition amongst the most vulnerable communities and families in Ethiopia

#### Through our Development Education and Public Engagement work we will:

- Impact the teaching and learning of over 50,000 students through directly reaching up to 550 educators
- Impact up to 16,000 people through a Public Awareness Engagement Programme to increase understanding of the injustices of poverty and the role of Children in Crossfire and national and international government bodies for addressing these

Due to a successful application submitted to UKAid we will be expanding our programme of work into a third region in Tanzania, Dodoma. It is envisaged that this work will start towards the end of 2019."

### Governing Document

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

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

Damian Collins

Anne Duffy

S Farrell

Dominic Fitzpatrick

Rose Kelly

Don McLeish

William McMurray

Liam Nellis

Marcus O'Neill

Ashley Young

Joan McGuinness

(Resigned 30 June 2019)

Joseph Murray

(Resigned 30 November 2018)

# CHILDREN IN CROSSFIRE

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

FOR THE YEAR ENDED 31 MARCH 2019

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### 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 2019

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### Risk Management

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 Safeguarding Risk Register which mitigates risks 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

For Tanzania and Ethiopia, partner risk registers are also conducted, and mitigating actions are actioned across partner capacity building plans.

### Statement of Trustees' responsibilities

The Trustees, who are also the directors of Children in Crossfire for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Auditor

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

# CHILDREN IN CROSSFIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

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### 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: 23/4/19

# CHILDREN IN CROSSFIRE

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF CHILDREN IN CROSSFIRE

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#### Opinion

We have audited the financial statements of Children in Crossfire (the 'charity') for the year ended 31 March 2019 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 2019 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 the provisions available for small entities, in the circumstances set out in note 18 to the financial statements, 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

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### 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.

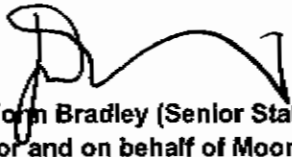
### Use of our report

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

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

23-11-15.....

Chartered Accountants  
Statutory Auditor

21-23 Clarendon Street  
Derry-Londonderry  
BT48 7EP



# CHILDREN IN CROSSFIRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2019

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
<b>Income from:</b>					
Donations and legacies	3	474,975	-	474,975	520,854
Charitable activities	4	3,163	1,195,900	1,199,063	880,609
<b>Total income</b>		<b>478,138</b>	<b>1,195,900</b>	<b>1,674,038</b>	<b>1,401,463</b>
<b>Expenditure on:</b>					
Raising funds	5	244,590	-	244,590	276,983
Charitable activities	6	277,054	890,915	1,167,969	1,631,041
<b>Total resources expended</b>		<b>521,644</b>	<b>890,915</b>	<b>1,412,559</b>	<b>1,908,024</b>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(43,506)</b>	<b>304,985</b>	<b>261,479</b>	<b>(506,561)</b>
Fund balances at 1 April 2018		171,091	298,799	469,890	976,451
<b>Fund balances at 31 March 2019</b>		<b>127,585</b>	<b>603,784</b>	<b>731,369</b>	<b>469,890</b>

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.

# SSFIRE

	Notes	2019		2018	
		£	£	£	£
	9		4,452		5,411
	11	444,028		274,312	
		341,042		229,762	
		<u>785,070</u>		<u>504,074</u>	
ue within	12	(58,153)		(39,595)	
			<u>726,917</u>		<u>464,479</u>
ilities			<u>731,369</u>		<u>469,890</u>
	14	603,784		298,799	
		127,585		171,091	
		<u>731,369</u>		<u>469,890</u>	

have been prepared in accordance with the provisions applicable to companies regime.

approved by the Trustees on 23/11/19.....

*Marcus O'Neill*  
 .....  
 Marcus O'Neill  
 Trustee

# CHILDREN IN CROSSFIRE

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2019

	Notes	2019 £	£	2018 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	19		112,598		86,835
<b>Investing activities</b>					
Purchase of tangible fixed assets		(1,318)		(1,750)	
<b>Net cash used in investing activities</b>			(1,318)		(1,750)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			111,280		85,085
Cash and cash equivalents at beginning of year			229,762		144,677
<b>Cash and cash equivalents at end of year</b>			<u>341,042</u>		<u>229,762</u>

# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

---

### 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 2019

### 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 2019

### 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 2019

### 3 Donations and legacies

Unrestricted funds

2019  
£

Total  
2018  
£

Donations and gifts

474,975      520,854

### 4 Charitable activities

2019  
£

2018  
£

Grant funding

1,195,900      879,404

Other income

3,163      1,205

1,199,063      880,609

Analysis by fund

Unrestricted funds

3,163      1,205

Restricted funds

1,195,900      879,404

1,199,063      880,609

For the year ended 31 March 2018

Unrestricted funds

1,205

Restricted funds

879,404

880,609

Grant funding

Irish Aid, Department of Foreign Affairs and Trade

717,026      515,893

The Betterway Foundation

117,376      -

Apex

20,000      -

The Ireland Funds America

35,952      -

St James Place

40,584      -

William Cadbury

25,000      50,000

Gary Irwin

20,000      -

Life University

15,230      -

Other

204,732      313,511

1,195,900      879,404

# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

### 5 Raising funds

	Unrestricted funds	Total
	2019 £	2018 £
<u>Fundraising and publicity</u>		
Staging fundraising events	111,665	145,853
<u>Trading costs</u>		
Staff costs	132,925	131,130
	<u>244,590</u>	<u>276,983</u>



**HSFIRE****FINANCIAL STATEMENTS (CONTINUED)****31 MARCH 2019**

	2019	2018
	£	£
	317,013	288,667
ent	2,278	5,279
	5,819	5,627
	6,926	4,878
	7,857	2,610
	3,108	3,449
	3,281	3,535
	1,432	1,144
	841	1,311
ertising	1,842	3,186
	4,637	5,995
	8,502	7,865
	19,287	20,799
	43,634	55,367
	7,800	7,800
	5,322	5,390
	1,247	2,957
ire	16,097	15,332
	<u>456,923</u>	<u>441,191</u>
	711,046	1,189,850
	<u>1,167,969</u>	<u>1,631,041</u>
	277,054	266,253
	890,915	1,364,788
	<u>1,167,969</u>	<u>1,631,041</u>

# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2019

#### 8 Employees

##### Number of employees

The average monthly number of employees during the year was:

	2019 Number	2018 Number
	14	14
	<u>14</u>	<u>14</u>
<b>Employment costs</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Wages and salaries	411,369	381,315
Social security costs	34,775	34,166
Other pension costs	3,794	4,316
	<u>449,938</u>	<u>419,797</u>

There were no employees with emoluments in excess of £60,000. (2018-nil)

#### 9 Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2018	28,227	12,500	40,727
Additions	1,318	-	1,318
	<u>29,545</u>	<u>12,500</u>	<u>42,045</u>
At 31 March 2019	29,545	12,500	42,045
<b>Depreciation and impairment</b>			
At 1 April 2018	22,815	12,500	35,315
Depreciation charged in the year	2,278	-	2,278
	<u>25,093</u>	<u>12,500</u>	<u>37,593</u>
At 31 March 2019	25,093	12,500	37,593
<b>Carrying amount</b>			
At 31 March 2019	<u>4,452</u>	<u>-</u>	<u>4,452</u>
At 31 March 2018	<u>5,411</u>	<u>-</u>	<u>5,411</u>

## CHILDREN IN CROSSFIRE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

	2019	2018
	£	£
<b>10 Financial instruments</b>		
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	<u>444,028</u>	<u>274,312</u>
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	<u>58,153</u>	<u>39,595</u>
<b>11 Debtors</b>		
<b>Amounts falling due within one year:</b>		
Other debtors	<u>444,028</u>	<u>274,312</u>
<b>12 Creditors: amounts falling due within one year</b>		
	2019	2018
	£	£
Trade creditors	45,650	39,595
Other creditors	12,503	-
	<u>58,153</u>	<u>39,595</u>

### 13 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 £3,794 (2018 - £4,316).

# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2019

#### 14 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 2019 £
	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	
Irish Aid, Department of Foreign Affairs and Trade	181,035	717,026	(643,014)	255,047
Other Restricted Grants	117,764	204,732	(162,898)	159,598
The Betterway Foundation	-	117,376	(84,578)	32,798
Apex	-	20,000	-	20,000
St James Place	-	40,584	(425)	40,159
William Cadbury	-	25,000	-	25,000
The Ireland Funds America	-	35,952	-	35,952
Gary Irwin	-	20,000	-	20,000
Life University	-	15,230	-	15,230
	<u>298,799</u>	<u>1,195,900</u>	<u>(890,915)</u>	<u>603,784</u>

#### 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.

# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

### 14 Restricted funds

(Continued)

### 15 Analysis of net assets between funds

	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £	Total 2018 £
Fund balances at 31 March 2019 are represented by:				
Tangible assets	4,452	-	4,452	5,411
Current assets/(liabilities)	123,133	603,784	726,917	464,479
	<u>127,585</u>	<u>603,784</u>	<u>731,369</u>	<u>469,890</u>

### 16 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.

### 17 Related party transactions

There were no disclosable related party transactions during the year (2018 - none).

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2019 £	2018 £
Aggregate compensation	<u>282,480</u>	<u>226,132</u>

### 18 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..

# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

	2019	2018
	£	£
19 Cash generated from operations		
Surplus/(deficit) for the year	261,479	506,561
Adjustments for:		
Depreciation and impairment of tangible fixed assets	2,278	5,279
Movements in working capital:		
(Increase)/decrease in debtors	(169,717)	572,839
Increase in creditors	18,558	(15,278)
<b>Cash generated from operations</b>	<b>112,598</b>	<b>86,835</b>

Charity Registration No. 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 2019**

**Company No. 343615**

**Moore (N.I.)  
LLP**

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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 2019**

Company No: 343615



**CHILDREN IN CROSSFIRE**

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**CHILDREN IN CROSSFIRE**

**CHARITY INFORMATION**

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**Incorporated** 25<sup>th</sup> May 2001

**Company number** 343615

**Charity Reference number** 20045517

**Trustees** Marcus O'Neill Chairman  
Anne Duffy  
Seamus Farrell  
Dominic Joseph Fitzpatrick  
Rose Kelly  
Dr Joan McGuinness  
Don McLeish  
Damian Collins  
William McMurray  
Ashley Young  
Liam Nellis  
Fr Oliver McCrossan

**Registered Office** Carriag Rua  
Lower Drumaweir  
Greencastle  
Co Donegal

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

**Bankers** Bank of Ireland  
Buncrana  
Co Donegal

## **CHILDREN IN CROSSFIRE**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2019**

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#### **Governance and Management**

The Trustees are pleased to present their report together with the financial statements for the year ended 31 March 2019 for Children in Crossfire (the Company) which is a company limited by guarantee incorporated in the Republic of Ireland in May 2001 and established under a Memorandum and Articles of Association where the objects and powers of the organisation and its directors are defined. The directors of the company are also charity trustees for the purposes of charity law.

#### **Financial Review**

Total incoming resources for the Company for the year ended 31<sup>st</sup> March 2019 were €15,186 (a 114% increase on 2018). The increase is due to increased donations and fundraising activities. Total resources expended were €31,124. Approximately 93% (2018 - 86%) of these were spent on charitable activities, with the remaining 7% (2018 - 14%) spent on generating funds.

#### **Organisational Structure**

The Company is part of the Children in Crossfire Charity (the Charity) which comprises three legal entities in Ireland (this Company), UK and Tanzania. All activities of the Charity are directed by the same Board of Trustees. The Board, whose members are listed on page 1, meets 4 times per year and aims to have a minimum of 10 members with a variety of experience and skill-sets to help define and implement the strategic direction of the Charity.

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

#### **Our aims and objectives**

##### **Purposes & Aims of the Charity**

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

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

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

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

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

## CHILDREN IN CROSSFIRE

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2019

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#### Ensuring our work delivers our aims

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

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

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

#### The focus of our work

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

For Children in Crossfire, the focus is on sustainable change and a belief that this can only be fully realised through a programmatic approach to our work. Aligned to Sustainable Development Goal No 4 *"to ensure inclusive and equitable quality education and promote life-long learning opportunities for all"*, our interventions are designed to promote collaboration between vulnerable families, communities, civil society and government.

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

#### Programme Interventions

##### 1. Tanzania Programme

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

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

##### 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.

## CHILDREN IN CROSSFIRE

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2019

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#### 3. Development Education / Public Engagement Programme

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

##### **How our activities deliver public benefit**

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

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

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

Overall, this year saw us 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 have also introduced a '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.

2018 also saw us undertake a review of our Organisational Strategic Plan – Present for the Future (2017 - 2019), resulting in the publication of a White Paper recommending that we extend our current strategy to 2021. We have also a detailed plan in place for a full external strategy and programming evaluation to be conducted throughout 2020, alongside a new strategic planning process for 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 8 staff working closely with local partners in our target regions. Since 2008, Children in Crossfire has built a reputation for delivering strong interventions that impact the lives of thousands of young children in our target regions.

Our anchor intervention in Tanzania is our Integrated School Readiness Programme (ISRP). The ISRP aims to get children as ready for formal education as possible. During 2018, the focus was formal Pre-Primary Education (PPE) where we scaled up our intervention model to over 80 schools. The PPE model aligns strongly with government priorities and has gained significant traction in our target regions of Mwanza and Morogoro. Our strategy of working alongside local and national government officials helps build capacity and understanding of quality pre-primary education, which in turn has led to plans for 2019 which will potentially roll the programme out to a further 534 schools in the target districts.

This momentum is matched at national level where Children in Crossfire have invigorated the sector and lead the formation of a National ECD Taskforce that will drive national policy in the coming years. We have also signed a partnership with the Union of Tanzanian Press Clubs that will raise awareness of issues relating to ECD amongst the wider population.

## CHILDREN IN CROSSFIRE

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2019

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Beyond our direct work, we also work hard to develop the capacity of our local implementing partners, supporting them to improve policy and practice in relation to Safeguarding, Finance and programme management.

Overall key achievements include:

- 8,946 children in 86 pre-primary classes in our target regions received improved quality of early years' education
- 99 government teachers were trained in Early Childhood Education, and provided with support
- 1,500 children experienced quality education in 15 community based pre-schools in our target region of Morogoro
- Helped revitalise the Early Childhood Development (ECD) sector through leading the establishment of a National ECD Task Team that will guide policy development and implementation to improve early years' experiences for all 8.7 million Tanzanian children under 7 year's old
- Partnership agreement with the Union of Tanzanian Press clubs has started to increase media coverage of issues affecting young children across all 26 regions of Tanzania

#### Ethiopia Programme

In Ethiopia, Children in Crossfire works exclusively through local partners to address education, health and nutrition needs of young children in our target areas. It has been a challenging year for Ethiopia with widespread ethnic tensions and civil unrest inhibiting our ability to progress our work as planned. By March 2019 the situation was improving and we once again moved ahead with plans to expand our programme, introduce more direct School Readiness partnerships and continue our support for Barriers to Early Childhood Development.

Our long term partnership with St Luke's Hospital in Wolisso continues to provide lifesaving nutritional support to severely malnourished children. The clinical Therapeutic Feeding Unit provides lifesaving support for severely malnourished children, and our work to train Health Extension Workers helps prevent more children suffering from malnutrition. The programme also increases access to safe water for a number of vulnerable communities that further helps prevent illness and malnutrition.

The Addis Hiwot programme, which has supported 50 vulnerable families who had been living on a slum in a graveyard in Addis Ababa for nearly 10 years, remains highly impactful. The family's lives have been transformed, and they are fully adjusted to life in their new community. During 2018, as we supported the transition of children into formal education, we strengthened support for Savings and Credit Cooperative to establish income for the families in the long term, and provided some short term food relief in response to volatile market prices of staple foods.

This year we have also been planning to expand our ISRP programme (see Tanzania section) to Ethiopia. 2018 saw us complete a specific ISRP strategic plan and logic model for Ethiopia, and we have been working to establish core partnerships to begin delivery across Addis Ababa and Oromia in 2019.

Overall key achievements include:

- 366 severely malnourished children were given lifesaving therapeutic feeding through our partnership with St Luke's Hospital in Wolisso. The mortality rate here also reduced to 1.9%, representing an 80% reduction since the start of the programme in 2012
- 240 health extension workers provided nutritional support to a population of 1.1 million people completing around 50,000 home visits during the year
- Emergency food relief was provided to 120 vulnerable families in Addis Ababa
- 50 people from vulnerable families were successfully employed in income generating activities that will sustain their families in the long term

3,000 people from vulnerable communities in Wolisso were provided with access to safe water

## CHILDREN IN CROSSFIRE

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2019

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#### **Development Education Programme**

Across Ireland we work with teachers, Initial Teacher Education (ITE) students, principals and the wider formal education realm to foster a deeper engagement with global citizenship across curriculum, policy and practice. We work in partnership with others 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, equip them to use creative methods to tackle Development Education themes in the classroom, and support them in preparing young people as global citizens.

#### **Overall key achievements include:**

- 42,180 students impacted through the training of 179 teachers and 319 Initial Teacher Education (ITE) students
- 6 new Educating the Heart teaching and learning resources developed which are fully compatible with curricular frameworks for primary and post-primary in Northern Ireland (NI) and Republic of Ireland (ROI)
- Educating the Heart integrated across 4 ITE colleges through the development and delivery of an accredited module
- 88 schools supported to work towards achieving the Children in Crossfire Compassionate School Award, and award an accredited Open College Network (OCN) qualification to teachers
- 14 relevant sectoral partners collaborated with to strengthen the integration of Development Education across curriculum, policy and practice

#### **Public Engagement Programme**

Through our Public Engagement programme we partnered with other organisations under Ireland's Development Aid programme to build awareness of how sustainable development works through combining public seminars and workshops, using creative approaches as a means of engaging the public.

#### **Overall key achievements include:**

- Impacting up to 16,000 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 for addressing these
- Working with 32 sectoral groups to integrate our Public Engagement Programme across their practice
- Developing 6 Public Engagement Resources and Tools
- Providing an in-depth training programme to 20 key stakeholders to build their capacity to disseminate our Public Engagement Programme to their own target audiences
- Collaborating with young people from Park Youth to devise a bespoke Open College Network (OCN) Public Engagement certificate for young people entitled 'Vision 2030', of which 20 young people have already completed and received this qualification

## CHILDREN IN CROSSFIRE

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2019

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#### Future Plans

##### Through our International Work we will:

- Work with District councils in Tanzania to scale-up our Integrated School Readiness Programme (ISRP) in existing districts to reach 51,000 children in all 531 primary schools in those districts
- Expand to a third Region (Dodoma) in Tanzania through a new 3-year programme that will reach 5,700 children in 58 schools across 2 districts
- Establish 36 community-based Pre-Schools in our target districts that will start to give quality early years' education to over 3,000 children
- Increase awareness of the importance of Early Childhood Development through our partnership with Union of Tanzanian Press Clubs that will produce over 50 features and articles across multiple media channels in all 26 regions of Tanzania
- Initiate a new ISRP in Ethiopia regions (Wolisso and Addis Ababa), that will reach 3,000 children through improved quality of early years' education
- Support over 350 children with severe malnutrition to receive lifesaving treatment in Wolisso, Ethiopia
- Provide safe water to 2 vulnerable communities serving around 1000 families, as well as funding a deep well at St Luke's Hospital that will guarantee water supply to the hospital for the next 10 years
- Support 240 Health Extension workers to support local communities in raising awareness of nutrition amongst the most vulnerable communities and families in Ethiopia

##### Through our Development Education and Public Engagement work we will:

- Impact the teaching and learning of over 50,000 students through directly reaching up to 550 educators
- Impact up to 16,000 people through a Public Awareness Engagement Programme to increase understanding of the injustices of poverty and the role of Children in Crossfire and national and international government bodies for addressing these

Due to a successful application submitted to UKAid we will be expanding our programme of work into a third region in Tanzania, Dodoma. It is envisaged that this work will start towards the end of 2019.

#### Structure, Governance and Management

##### **Governing Document**

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

##### **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.



## CHILDREN IN CROSSFIRE

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2019

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#### 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 Aíd 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.

#### Risk Management

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 Safeguarding Risk Register which mitigates risks 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

For Tanzania and Ethiopia, partner risk registers are also conducted, and mitigating actions are actioned across partner capacity building plans

## CHILDREN IN CROSSFIRE

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2019

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#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

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

#### Statement of Disclosure Information to Auditor

In so far as the Trustees are aware:

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

By order of the Trustees



Marcus O'Neill  
Chairperson

Date: 23-11-19

## CHILDREN IN CROSSFIRE

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

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We have audited the financial statements of Children in Crossfire for the year ended 31st March 2019 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 2019 and of its incoming resources and application of resources, and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice in Ireland (including FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland) and the requirements of the Companies Act 2014.

#### **Opinion on other matter prescribed by the Companies Act 2014**

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

**CHILDREN IN CROSSFIRE**

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

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**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2014 requires us to report to you if, in our opinion:

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



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

21/23 Clarendon Street  
Derry/Londonderry  
BT48 7EP  
Date: 23-11-19

## CHILDREN IN CROSSFIRE

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2019

	<u>Note</u>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2019</b>	<b>Total 2018</b>
		€	€	€	€
<b>Income</b>					
Donations and legacies		8,436	6,750	15,186	7,096
<b>Total income</b>	<b>3</b>	<b>8,436</b>	<b>6,750</b>	<b>15,186</b>	<b>7,096</b>
<b>Expenditure</b>					
Charitable activities		2,013	29,111	31,124	17,182
Raising Funds		-	-	-	2,791
<b>Total expenditure</b>	<b>4</b>	<b>2,013</b>	<b>29,111</b>	<b>31,124</b>	<b>19,973</b>
<b>Net movement in funds</b>		<b>6,423</b>	<b>(22,361)</b>	<b>(15,938)</b>	<b>(12,877)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		34,612	10,874	45,486	58,363
<b>Total funds carried forward</b>		<b>41,035</b>	<b>(11,487)</b>	<b>29,548</b>	<b>45,486</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2014.


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

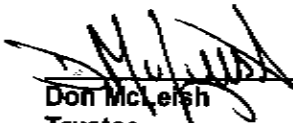
**CHILDREN IN CROSSFIRE**

**BALANCE SHEET  
AS AT 31 MARCH 2019**

	<u>Note</u>	€	2019 €	€	2018 €
<b>Current assets</b>					
Debtors	6	14,616			
Cash at bank and on hand		14,932		52,322	
		<u>29,548</u>		<u>52,322</u>	
<b>Liabilities</b>					
Amounts falling due within one year	7	-		(6,836)	
<b>Net current assets</b>			29,548		45,486
<b>Net assets</b>			<u>29,548</u>		<u>45,486</u>
<b>Funds of the charity:</b>					
Unrestricted funds	8		41,035		34,612
Restricted funds	9		(11,487)		10,874
<b>Total charity funds</b>			<u>29,548</u>		<u>45,486</u>

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

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

  
 \_\_\_\_\_  
 Don McLersh  
 Trustee

Date: 23-11-19

Company No. 343615

Charity Reference No: 20045517

Charity Tax Reference : CHY 14182

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

## CHILDREN IN CROSSFIRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

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#### 1. Accounting Policies

##### Charity Information

Children In Crossfire is a private company limited by guarantee incorporated in Republic of 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 2019

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#### 1.5 Resources expended

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

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

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

#### 1.7 Cash and cash equivalents

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

#### 1.8 Financial instruments

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

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

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

#### Basic financial assets

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

#### Basic financial liabilities

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

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

Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.



**CHILDREN IN CROSSFIRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

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**1.9 Taxation**

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

**2. Critical accounting estimates and judgements**

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

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

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019

3. Income	Unrestricted Funds €	Restricted Funds €	Total 2019 €	Total 2018 €
(a) <i>Donations and legacies</i>				
Donations	8,436	6,750	15,186	7,096
<b>Total income</b>	<b>8,436</b>	<b>6,750</b>	<b>15,186</b>	<b>7,096</b>
4. Expenditure	Unrestricted Income Funds €	Restricted Funds €	Total 2019 €	Total 2018 €
(a) <i>Charitable activities</i>				
Facilitator Costs	-	29,111	29,111	14,432
Management Charge	1,519	-	1,519	708
Bank Charges	187	-	187	75
Memberships	307	-	307	1,967
<b>Total expenditure</b>	<b>2,013</b>	<b>29,111</b>	<b>31,124</b>	<b>17,182</b>
b) <i>Raising Funds</i>				
Fundraising expenses	-	-	-	2,791
	-	-	-	<b>2,791</b>
<b>Total resources expended</b>	<b>2,013</b>	<b>29,111</b>	<b>31,124</b>	<b>19,973</b>

CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019

<b>5. Financial instruments</b>	<b>2019</b>	<b>2018</b>
	€	€
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	14,616	-
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	-	6,836
<b>6. Debtors- amounts falling due within one year</b>	<b>2019</b>	<b>2018</b>
	€	€
Other debtors	14,616	-
	14,616	-
<b>7. Creditors: amounts falling due within one year</b>	<b>2019</b>	<b>2018</b>
	€	€
Accruals	-	6,836
	-	6,836
<b>8. Unrestricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total 2019</b>
	€	€
At 1 April 2018	34,612	34,612
Incoming Resources	8,436	8,436
Resources Expended	(2,013)	(2,013)
At 31 March 2019	41,035	41,035

**CHILDREN IN CROSSFIRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

9. Restricted Funds	1 April 2018 €	Incoming Resources €	Outgoing Resources €	31 March 2019 €
Dept of Foreign Affairs Ireland	10,383	-	(10,383)	-
Malaria Santa	491	-	(491)	-
Other Restricted Grants/ Donations		6,750	(18,237)	(11,487)
	<u>10,874</u>	<u>6,750</u>	<u>(29,111)</u>	<u>(11,487)</u>

10. Analysis of Net Assets between funds	Unrestricted Funds General €	Restricted Funds €	Total Funds 2019 €
Current Assets	29,548	-	29,548
Current Liabilities	-	-	-
	<u>29,548</u>	<u>-</u>	<u>29,548</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.