

Charities Regulatory Authority No. 20045517  
Charity No. CHY14182  
Company Registration No. 343615

**CHILDREN IN CROSSFIRE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 31 MARCH 2022

# CHILDREN IN CROSSFIRE

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# CHILDREN IN CROSSFIRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Marcus O'Neill (Chairperson) Don McLeish Fr Oliver McCrossan Rose Kelly Dominic Joseph Fitzpatrick Seamus Farrell Anne Duffy Ashley Young Liam Nelis Damian Collins Peter McEvoy Clionagh Boyle Anna Mulvenna
<b>Secretary</b>	Ursula Moore
<b>Charities Regulatory Authority number</b>	20045517
<b>Company number</b>	343615
<b>Registered office</b>	Carriag Rua Lower Drumaweir Greencastle Co Donegal Ireland
<b>Auditor</b>	Moore (NI) LLP 21-23 Clarendon Street Derry-Londonderry BT48 7EP
<b>Bankers</b>	Bank of Ireland Main Street Buncrana Co Donegal

# CHILDREN IN CROSSFIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

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The trustees present their annual report and financial statements for the year ended 31 March 2022.

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 2014 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)" (effective 1 January 2019).

### **Objectives and activities**

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.

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

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

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

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

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### Ensuring our work delivers our aims

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

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

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

# CHILDREN IN CROSSFIRE

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

*FOR THE YEAR ENDED 31 MARCH 2022*

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### The Focus of our Work

The overarching guide to our work continues to be the organisational strategic plan. Foundations for a better Future (2022-2026) has followed our previous strategic plan A Present for the Future (2017-2021). For Children in Crossfire, the focus is on sustainable change and a belief that this can only be fully realised through a programmatic approach to our work. Aligned to Sustainable Development Goal No.4 "To ensure inclusive and equitable quality education and- promote life-long learning opportunities for all", our interventions are designed to promote collaboration between vulnerable families, communities, civil society and government.

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

Our new strategy - Foundations for a Better Future - has emerged from extensive consultation with colleagues and partners in Ireland, Tanzania and Ethiopia during a period of extraordinary global change and when the COVID-19 pandemic has created the worst crisis in education and learning in over a century. Building on our achievements to date and lessons from the previous strategy, it is evident to us that investing in Early Childhood Education is the key to long-term development and our common future.

### Programme Interventions

#### 1) Tanzania Programme

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

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

#### 2. Ethiopia Programme

Our Ethiopia programme, although operating in a different context and environment to Tanzania, will however benefit from the many commonalities and cross-learning opportunities. The 'twin-track' approach will involve: -

- Project development and extension with current implementing partners; and
- Phased implementation of integrated school readiness programme building on the school readiness pilot conducted but extending to address 'access' issues such as health, nutrition and safe water supply.

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

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

# CHILDREN IN CROSSFIRE

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

FOR THE YEAR ENDED 31 MARCH 2022

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### How our activities deliver public benefit

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

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

### Volunteers

The trustees are very grateful to the volunteers who provide assistance at fundraising events giving freely of their time to ensure activities are a success.

### **Achievements and performance**

We continue to work tirelessly alongside our partners and communities to address the needs and issues affecting our beneficiaries. We have worked closely with our programme partners to strengthen policy and capacity in the areas of safeguarding, governance, human resources and finance, all of which ultimately lead to the effective use of resources and procedures to ensure the most sustainable approach to programme implementation. We also undertook to review all policies resulting in the development and strengthening of our partner approach. We continue to use the Participatory Barriers Assessment (PBA) methodology in our international programme this approach consults directly with target groups in order to identify any barriers which prevent young children from fully benefiting from participation in the ECD programmes.

### Tanzania Programme

Tanzania continues to be our largest overseas programme, implemented through a team of 10 staff working closely with a range of local partners in our target regions of Mwanza, Morogoro and Dodoma. We continue to be a leading national stakeholder in improving the lives of young children combining our strong track record and reputation for delivering strong interventions that impact thousands of children in our target areas, as well as contributing to national policy and advocating for all children in Tanzania.

The Integrated School Readiness Programme remains the anchor of our work, supporting children to succeed in education. During 2021/22 the programme scaled to 410 schools across the target regions, providing new levels of scaling and reaching over 30,000 children during the year in quality Pre-Primary Education. Our approach of working alongside local and national government officials helps build capacity and understanding of the importance of investments in young children for long term national development and supports the scaling of our programme through systems strengthening.

In December 2021 the launching of a new National Multi-sectoral Early Childhood Development Policy was the culmination of several years work across the sector, much of it led by Children in Crossfire. This positions Tanzania as a leading country in sub-Saharan Africa in prioritising the needs of young children for long term national development. A \$3m grant from The Hilton Foundation secured in late 2020 will support ongoing work in partnerships with national civil society networks and the Union of Tanzania Press Clubs to ensure the policy is implemented in line with commitments.

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

# CHILDREN IN CROSSFIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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Overall Key achievements include:

- 61,775 children – 30,725 girls and 31,050 boys – reached in 410 schools in Dodoma, Mwanza and Morogoro regions.
- 457 teachers trained in pre-primary education.
- 61% of teachers demonstrating high quality standards – compared to 26% in 2018.
- New National Multisectoral Early Childhood Development Policy (NMECDP) launched, with Children in Crossfire playing key national co-ordination role.
- 2,000+ children aged 3-5 years supported in 36 ECD centres across Mwanza and Morogoro.
- 8 classrooms built in Mwanza region's Misungwi and Ukerewe districts, plus 2 more in Dodoma.
- 400+ articles, features and interviews highlighting importance of early childhood development across multiple communications platforms in partnership with Union of Tanzanian Press Clubs (UTPC).

### Ethiopia Programme

In Ethiopia CiC continue to work exclusively through local partners to address the education, nutrition and health needs of young children in our target regions of Addis Ababa and Oromia. Challenges remain in the Ethiopian context and especially in Oromia region where ethnic tensions and government restrictions due to a state of emergency continued to cause delays in our ability to roll out programme activities.

Our long term partnership with St Luke's hospital in Wolisso (Oromia region) continued to provide lifesaving nutritional support for severely malnourished children through the Therapeutic Feeding Unit as the hospital, complemented by the work of health extension workers in preventing malnutrition and provision of access to safe water to several vulnerable communities.

The Integrated School Readiness Programme in Wolisso has started to improve quality of provision for early years education across 12 schools, despite interruptions due to COVID-19 and unrest in the area.

In Addis Ababa we initiated a school readiness programme across 12 inner city schools – with 97 early years classes to deliver quality early years education. We continued to support a vulnerable community of 60 families with nutrition, income generation and a savings and credit cooperative. We also handed over the full title deeds of the apartments we had purchased for them 10 years ago. I was a wonderful ceremony that showed just how much their lives have been sustainably transformed over the past 10 years.

Overall key achievements:

- 2,468 children participated in high quality early childhood education programme in Wolisso and Addis Ababa.
- 288 children given life-saving treatment at St Luke's Hospital's Therapeutic Feeding Unit in Wolisso – a mortality rate of 3.1%.
- Ongoing support for 240 health extension workers to conduct community engagement on nutrition.
- 75 women supported to set up own businesses through new savings and loan association.
- Emergency feeding programme delivered to 120 families in Addis Ababa.
- Title deeds to 60 homes handed over to Addis Hiwot families in Addis Ababa.

### Development Education Programme

Across Ireland we work with teachers, Initial Teacher Education, students, principals and the wider formal education sector, to foster a deeper understanding and engagement with global citizenship across curriculum, policy and practice. We work with partners 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 GCE programmes are rooted in the curriculum and designed to enhance the professional development of teachers and to support them to become active global citizens.

The GCE Theory of change is demand driven, learner-centred, curriculum focused, evidence based and informed by Ireland's International Aid policy and fully aligned with the new GCE strategy. The GCE Theory of Change model is transformative and seeks to contribute to SDG 4.7 by bringing about change through education and action leading to a peaceful and sustainable global community.

# CHILDREN IN CROSSFIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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During the year 2021-22 challenges of COVID-19 remained in terms of school closures, the priority of transitioning back to school and the resource constraints faced by school during the period. We were able to adapt to the context with online and blended learning to ensure we continued to reach targets.

### Overall key achievements

- Educating the Heart reached 128 teachers across 58 schools which included 30 primary and 28 post primary with 12 in ROI and 46 in NI
- Participated and contributed significantly to Irish Aid's new GCE strategy process - aligning our programmes to national priorities.
- Embedding Educating the Heart into ITE, partnering with Ulster University to integrate Educating the Heart to all 69 PGCE students at Ulster University Coleraine Campus,
- We have begun to support and nurture our schools through the compassionate school award journey after a significant amount of disruption and school closure.

### Public Engagement Programme

We work across the island of Ireland and continue to deepen public engagement with Ireland's aid programme and international development issues. We have a targeted approach to increasing public engagement with the PE messages and subsequently increasing their knowledge and capacity to become active participants in the programme. The PE programme has developed significantly towards a strategic 'Vision 2030' model. Vision 2030 takes a multi-layered approach to communicating with and engaging the public in international development, aid and action for change. The model involves an SDG accredited certificate to target groups, with a niche focus on the youth sector. It also involves public seminars, public awareness raising resources and collaborative partnership work. Although 'Vision 2030' takes a multi-layered approach, all content is focused thematically on the SDGs, Ireland's role in international development and the work of Children in Crossfire. 'Vision 2030', was recognised as a programme that actively and effectively engages the public on issues related to international development and humanitarian work, in a dignified, respectful manner, in line with the Dóchas Code of Conduct on Images and Messages.

### Overall key achievements

- 137,476 people were reached through our events and workshops
- High levels of engagement – online and in person – for a Fast Fashion campaign bringing attention to issues of inequality and sustainability with the fashion industry. Events reached 49,774 people
- Activities around 'Breaking the Bias' for International Women's day, including an eye catching mural in Belfast city, reached 87,582
- A Human Rights film festival in Derry that showcased short films made by young people profiling the SDG's with 120 participants attending on the day
- We had 25 youth leaders take part in our Vision 2030 over a 3 month period.

### Communications

We placed a renewed internal focus on improving our external communications this year. Children in Crossfire's story is unique and uplifting, so there are great opportunities for us in telling it to as many people as possible as professionally as we can.

### New Strategy

To take steps towards this goal we developed a new communications strategy, underpinned by a comprehensive policy that guides our approach. Co-ordinated by our Communications Working Group, this strategy seeks to deliver clear, consistent and easily consumable messaging about our work. We endeavour to be innovative and eye-catching in all we do, to maximise engagement with the public.

### Dignified Storytelling

International NGOs regularly share stories of people and communities they work in with supporters, in a bid to inform and inspire. As a responsible, respect-driven charity, and as signatories to the Dóchas Code of Conduct on the use of Images and Messages, Children in Crossfire take our duty to maintain human dignity very seriously. We seek 'informed consent' from photo and video participants, meaning they are aware of and content with how we intend to use their own or their children's personal stories in our communications. Our goal is always to generate goodwill and support, not pity.



# CHILDREN IN CROSSFIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### Social and Digital Media

Our website is a key gateway to our work, so it is crucial that ours is up to date, engaging and accessible. We instigated an overhaul of our current site this year, which will be completed by the end of 2022.

Social media is equally vital in the modern world. We currently make good use of Facebook (including for fundraising), Instagram, Twitter and LinkedIn. We plan to develop our presence on TikTok and other platforms in the time ahead, creating content that motivates and mobilises support. As we do so, we will always take account of our responsibility to be constructive, inclusive and respectful.

### **Financial review**

Total incoming resources of the charity for the year amounted to €7,680. Principal funding for the year arose from voluntary donations from committed givers. Total expenditure was €4,203 which was expended on direct charitable activities.

The balance on total funds at the year-end was €36,794, all of which were general unrestricted funds. The charity does not hold any restricted funds at the year end.

### Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Plans for the future**

#### International Programmes

2022 will see the continued growth of our international programmes. In Tanzania, scaling of our Pre-Primary Education model in over 400 schools in regions of Dodoma, Morogoro and Mwanza will be consolidated through the strengthening of government and education systems to sustain impressive results of recent years and reach a further 50,000 children. This is further supported by our work at the national level advocating for the implementation of the National Early Childhood Development Plan – working with national networks and civil society organizations in 16 regions across the country to bring policy into practice.

In Ethiopia we face a more fragile reality on the ground that means our programmes need to be agile and responsive to events as they unfold. Partners in Addis Ababa and Wolisso will continue to reach over 6,000 young children in government schools in target areas. Children in Crossfire will complete its registration this year, employing a small team of core staff to start bring more technical expertise and quality to the overall programme and allow us to start engaging with the national movement advocating for investments in young children for a better future.

#### Development Education & Public Engagement

There are ambitious plans for our GCE programme going into 2022 and beyond. As we return to face-to-face programme delivery, we also need to evolve the programme to new norms. We will continue to engage formal education and schools in our target areas with our Educating the Heart Programme, and non-formal community groups with our Vision 2030 programme – educating children and adults on the importance of international development to take actions on issues of global justice and the SDG's. We will evolve the programme to offer a blended programme that can reach more target groups in ways that meet their needs. Our public Engagement work continues to make the case for investment in SDG's and calling people to take actions of global justice issues – we will have impactful murals in key locations, support film festivals and human rights events as well as engage in online campaigns to target groups.

# CHILDREN IN CROSSFIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### **Structure, governance and management**

The charity is a company limited by guarantee and not having a share capital, 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 charity is registered with the Charities Regulatory Authority in Ireland under the charity number 20045517 and was granted Charitable Tax Exemption by Revenue Commissioners under the charity number CHY14182.

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:

Marcus O'Neill (Chairperson)

Don McLeish

Fr Oliver McCrossan

Rose Kelly

Dominic Joseph Fitzpatrick

Seamus Farrell

Anne Duffy

Ashley Young

Liam Nelis

Damian Collins

William McMurray

(Resigned 26 January 2022)

Peter McEvoy

Clionagh Boyle

Anna Mulvenna

### Method of recruitment and appointment of trustees.

The management of the charity is the responsibility of the Trustees, who are elected and co-opted under the terms of the company's constitution.

### Policies for the induction and training of Trustees

The charity provides new Trustees with specific details of what their role entails and also their responsibilities in terms of governance within the organisation.

### 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 are directed and governed by the Chairperson and Board of Trustees.

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.

# CHILDREN IN CROSSFIRE

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

FOR THE YEAR ENDED 31 MARCH 2022

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### 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.

### Risk Management

All significant areas undertaken are subject to risk review within the risk registers detailed below. Senior management review risk registers on an annual basis as a minimum where risks and their inherent risk levels are identified, mitigating actions agreed and residual risk level populated. A decision is reached as to whether the residual risk level is tolerable by the charity and any further action agreed.

The overall risk management framework has been refined to include:

- 1) An Organisational Corporate Risk Register which mitigates risks facing the organisation from a governance, strategic and financial aspect.
- 2) An Organisational Safe Guarding Risk Register which mitigates risk in relation to high level policy and practice compliance.
- 3) An Ireland Risk Register which mitigates strategic, financial and safeguarding risks in relation to all operational aspects associated with Development Education, Public Engagement and Community Fundraising.
- 4) A Tanzania Risk Register which mitigates operation risks relevant to the strategic, financial, and safeguarding aspects of the programme.
- 5) An Ethiopia Risk Register which mitigates operation risks relevant to the strategic, financial and safeguarding aspects of the programme.

### Accounting records

The company's directors are aware of their responsibilities, under sections 281 to 285 of the Companies Act 2014 as to whether in their opinion, the accounting records of the company are sufficient to permit the financial statements to be readily and properly audited and are discharging their responsibility by employing qualified and experienced staff, and ensuring that sufficient company resources are available for the task, and liaising with the company's auditors.

The accounting records are held at the charity's head office, 2 St. Joseph's Avenue, Derry, Northern Ireland.

# CHILDREN IN CROSSFIRE

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

FOR THE YEAR ENDED 31 MARCH 2022

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### Statement of trustees' responsibilities

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

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally accepted Accounting Practice in Ireland) issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for that financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements and then apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP);
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Trustees' Annual Report comply with the Companies Act 2014 and enable the financial statements to be audited. 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.

### Auditor

In accordance with the company's articles, a resolution proposing that Moore (NI) LLP be reappointed as auditor of the company will be put at a General Meeting.

### 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 (Chairperson)**

Trustee

Dated: 12 September 2022

# CHILDREN IN CROSSFIRE

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES 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 2022 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and FRS 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 assets, liabilities and financial position of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*, as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) 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 Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), , and the provisions available for small entities, in the circumstances set out in note [X] 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 TRUSTEES OF CHILDREN IN CROSSFIRE

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#### Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that in our opinion:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, 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 our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.

#### 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 (Ireland) 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 IAASA's website at: [https://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-\(Ireland\)/ISA-700-\(Ireland\)](https://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-(Ireland)/ISA-700-(Ireland)). 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 Section 391 of the Companies Act 2014. 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



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

12 September 2022

**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 2022

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		Unrestricted funds 2022 €	Unrestricted funds 2021 €
<b>Income from:</b>	Notes		
Donations and legacies	3	7,680	8,220
<b>Expenditure on:</b>			
Raising funds	4	1,713	-
Charitable activities	5	2,490	2,840
<b>Total expenditure</b>		<u>4,203</u>	<u>2,840</u>
<b>Net income for the year/ Net movement in funds</b>		3,477	5,380
Fund balances at 1 April 2021		33,317	27,937
<b>Fund balances at 31 March 2022</b>		<u>36,794</u>	<u>33,317</u>

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

All income and expenditure derive from continuing activities.

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

# CHILDREN IN CROSSFIRE

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 €	€	2021 €	€
<b>Current assets</b>					
Cash at bank and in hand		77,131		54,588	
<b>Creditors: amounts falling due within one year</b>	8	<u>(40,337)</u>		<u>(21,271)</u>	
Net current assets			<u>36,794</u>		<u>33,317</u>
<b>Income funds</b>					
Unrestricted funds			<u>36,794</u>		<u>33,317</u>
			<u>36,794</u>		<u>33,317</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 12 September 2022

  
Marcus O'Neill (Chairperson)  
Trustee

Seamus Farrell  
Trustee



Company registration number 343615



# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

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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, Ireland.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2014 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in euros, 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.

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.

##### 1.4 Income

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

##### 1.5 Expenditure

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 activities 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.

# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

(Continued)

#### 1.6 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.

##### *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 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.

#### 1.7 Taxation

No current or deferred tax arises as the charitable company has been granted charitable exemption. Irrecoverable value added tax is expensed as incurred.

The charitable company is a registered charity and is subject to the provisions of Sections 207, 266 and 609 of the Taxes Consolidation Act 1997, and is exempt from income tax, corporation tax, capital gains tax and deposit interest retention tax.

### 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 2022

### 3 Donations and legacies

Unrestricted funds	Unrestricted funds
2022	2021
€	€
Donations and gifts	
<u>7,680</u>	<u>8,220</u>

### 4 Raising funds

Fundraising and publicity  
Staging fundraising events

Unrestricted funds	Total
2022	2021
€	€
<u>1,713</u>	-
<u>1,713</u>	-

### 5 Charitable activities

Management charge  
Bank charges  
Memberships and subscriptions

2022	2021
€	€
2,400	2,400
90	90
-	350
<u>2,490</u>	<u>2,840</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 7 Employees

	2022 Number	2021 Number
Total	<u>-</u>	<u>-</u>

There are no staff employed by the charity and activities are carried out by volunteers and staff of Children in Crossfire (Northern Ireland).

# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 7 Employees (Continued)

There were no employees whose annual remuneration was more than €60,000.

### 8 Creditors: amounts falling due within one year

	2022	2021
	€	€
Other creditors	<u>40,337</u>	<u>21,271</u>

### 9 Retirement benefit 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.

### 10 Analysis of net assets between funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	€	€
Fund balances at 31 March 2022 are represented by:		
Current assets/(liabilities)	<u>36,794</u>	<u>42,819</u>
	<u>36,794</u>	<u>42,819</u>

### 11 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.

### 12 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

### 13 Non-audit services provided by auditor

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.

### 14 Approval of financial statements

The financial statements were approved and authorised for issue by the Board of Trustees on 12 September 2022.

Charity registration number NIC101412

Company registration number NI054061 (Northern Ireland)

**CHILDREN IN CROSSFIRE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 31 MARCH 2022

# CHILDREN IN CROSSFIRE

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# CHILDREN IN CROSSFIRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Marcus O'Neill (Chairperson)  
Don McLeish  
Rose Kelly  
Seamus Farrell  
Dominic Joseph Fitzpatrick  
Anne Duffy  
Ashley Young  
Liam Nelis  
Damian Collins  
Peter McEvoy  
Stella Murray  
Clionagh Boyle  
William McMurray  
Anna Mulvenna

**Charity number** NIC101412

**Company number** NI054061

**Registered office** 2 St Joseph's Avenue  
DERRY  
BT48 6TH

**Auditor** Moore (NI) LLP  
21-23 Clarendon Street  
Derry-Londonderry  
BT48 7EP

**Bankers** Danske Bank  
Donegall Square West  
Belfast  
PO BOX 183

Bank of Ireland  
27 Culmore Road  
Londonderry  
BT48 8JB

# CHILDREN IN CROSSFIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2022

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The Trustees present their annual report and financial statements for the year ended 31 March 2022.

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)" (effective 1 January 2019).

#### **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. Foundations for a better Future (2022-2026) has followed our previous 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 2022

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Our new strategy - Foundations for a Better Future - has emerged from extensive consultation with colleagues and partners in Ireland, Tanzania and Ethiopia during a period of extraordinary global change and when the COVID-19 pandemic has created the worst crisis in education and learning in over a century. Building on our achievements to date and lessons from the previous strategy, it is evident to us that investing in Early Childhood Education is the key to long-term development and our common future.

#### Programme Interventions

##### 1) Tanzania Programme

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

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

##### 2) Ethiopia Programme

Our Ethiopia programme, although operating in a different context and environment to Tanzania, will however benefit from the many commonalities and cross-learning opportunities. The 'twin-track' approach will involve:-

- project development and extension with current implementing partners; and
- phased implementation of integrated school readiness programme building on the school readiness pilot conducted but extending to address 'access' issues such as health, nutrition and safe water supply.

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

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

#### How our activities deliver public benefit

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

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

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### Volunteers

The trustees are very grateful to the volunteers who provide assistance at fundraising events giving freely of their time to ensure activities are a success.

# CHILDREN IN CROSSFIRE

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

FOR THE YEAR ENDED 31 MARCH 2022

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### **Achievements and performance**

We continue to work tirelessly alongside our partners and communities to address the needs and issues affecting our beneficiaries. We have worked closely with our programme partners to strengthen policy and capacity in the areas of safeguarding, governance, human resources and finance, all of which ultimately lead to the effective use of resources and procedures to ensure the most sustainable approach to programme implementation. We also undertook to review all policies resulting in the development and strengthening of our partner approach. We continue to use the Participatory Barriers Assessment (PBA) methodology in our international programme this approach consults directly with target groups in order to identify any barriers which prevent young children from fully benefiting from participation in the ECD programmes.

A detailed plan is in place for a new strategic planning process resulting in the launch of our new strategy in 2021.

### Tanzania Programme

Tanzania continues to be our largest overseas programme, implemented through a team of 10 staff working closely with a range of local partners in our target regions of Mwanza, Morogoro and Dodoma. We continue to be a leading national stakeholder in improving the lives of young children combining our strong track record and reputation for delivering strong interventions that impact thousands of children in our target areas, as well as contributing to national policy and advocating for all children in Tanzania.

The Integrated School Readiness Programme remains the anchor of our work, supporting children to succeed in education. During 2021/22 the programme scaled to 410 schools across the target regions, providing new levels of scaling and reaching over 30,000 children during the year in quality Pre-Primary Education. Our approach of working alongside local and national government officials helps build capacity and understanding of the importance of investments in young children for long term national development and supports the scaling of our programme through systems strengthening.

In December 2021 the launching of a new National Multi-sectoral Early Childhood Development Policy was the culmination of several years work across the sector, much of it led by Children in Crossfire. This positions Tanzania as a leading country in sub-Saharan Africa in prioritising the needs of young children for long terms national development. A \$3m grant from The Hilton Foundation secured in late 2020 will support ongoing work in partnerships with national civil society networks and the Union of Tanzania Press Clubs to ensure the policy is implemented in line with commitments.

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

Overall Key achievements include:

- 61,775 children – 30,725 girls and 31,050 boys – reached in 410 schools in Dodoma, Mwanza and Morogoro regions.
- 457 teachers trained in pre-primary education.
- 61% of teachers demonstrating high quality standards – compared to 26% in 2018.
- New National Multisectoral Early Childhood Development Policy (NMECDP) launched, with Children in Crossfire playing key national co-ordination role.
- 2,000+ children aged 3-5 years supported in 36 ECD centres across Mwanza and Morogoro.
- 8 classrooms built in Mwanza region's Misungwi and Ukerewe districts, plus 2 more in Dodoma.
- 400+ articles, features and interviews highlighting importance of early childhood development across multiple communications platforms in partnership with Union of Tanzanian Press Clubs (UTPC).

# CHILDREN IN CROSSFIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### Ethiopia Programme

In Ethiopia CiC continue to work exclusively through local partners to address the education, nutrition and health needs of young children in our target regions of Addis Ababa and Oromia. Challenges remain in the Ethiopian context and especially in Oromia region where ethnic tensions and government restrictions due to a state of emergency continued to cause delays in our ability to roll out programme activities.

Our long term partnership with St Luke's hospital in Wolisso (Oromia region) continued to provide lifesaving nutritional support for severely malnourished children through the Therapeutic Feeding Unit as the hospital, complemented by the work of health extension workers in preventing malnutrition and provision of access to safe water to several vulnerable communities.

The Integrated School Readiness Programme in Wolisso has started to improve quality of provision for early years education across 12 schools, despite interruptions due to COVID-19 and unrest in the area.

In Addis Ababa we initiated a school readiness programme across 12 inner city schools – with 97 early years classes to deliver quality early years education. We continued to support a vulnerable community of 60 families with nutrition, income generation and a savings and credit cooperative. We also handed over the full title deeds of the apartments we had purchased for them 10 years ago. I was a wonderful ceremony that showed just how much their lives have been sustainably transformed over the past 10 years.

#### Overall key achievements:

- 2,468 children participated in high quality early childhood education programme in Wolisso and Addis Ababa.
- 288 children given life-saving treatment at St Luke's Hospital's Therapeutic Feeding Unit in Wolisso – a mortality rate of 3.1%.
- Ongoing support for 240 health extension workers to conduct community engagement on nutrition.
- 75 women supported to set up own businesses through new savings and loan association.
- Emergency feeding programme delivered to 120 families in Addis Ababa.
- Title deeds to 60 homes handed over to Addis Hiwot families in Addis Ababa.

### Development Education Programme

Across Ireland we work with teachers, Initial Teacher Education, students, principals and the wider formal education sector, to foster a deeper understanding and engagement with global citizenship across curriculum, policy and practice. We work with partners 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 GCE programmes are rooted in the curriculum and designed to enhance the professional development of teachers and to support them to become active global citizens.

The GCE Theory of change is demand driven, learner-centred, curriculum focused, evidence based and informed by Ireland's International Aid policy and fully aligned with the new GCE strategy. The GCE Theory of Change model is transformative and seeks to contribute to SDG 4.7 by bringing about change through education and action leading to a peaceful and sustainable global community.

During the year 2021-22 challenges of COVID-19 remained in terms of school closures, the priority of transitioning back to school and the resource constraints faced by school during the period. We were able to adapt to the context with online and blended learning to ensure we continued to reach targets.

#### Overall key achievements

- Educating the Heart reached 128 teachers across 58 schools which included 30 primary and 28 post primary with 12 in ROI and 46 in NI
- Participated and contributed significantly to Irish Aid's new GCE strategy process - aligning our programmes to national priorities.
- Embedding Educating the Heart into ITE, partnering with Ulster University to integrate Educating the Heart to all 69 PGCE students at Ulster University Coleraine Campus,
- We have begun to support and nurture our schools through the compassionate school award journey after a significant amount of disruption and school closure.

# CHILDREN IN CROSSFIRE

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

FOR THE YEAR ENDED 31 MARCH 2022

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### Public Engagement Programme

We work across the island of Ireland and continue to deepen public engagement with Ireland's aid programme and international development issues. We have a targeted approach to increasing public engagement with the PE messages and subsequently increasing their knowledge and capacity to become active participants in the programme. The PE programme has developed significantly towards a strategic 'Vision 2030' model. Vision 2030 takes a multi-layered approach to communicating with and engaging the public in international development, aid and action for change. The model involves an SDG accredited certificate to target groups, with a niche focus on the youth sector. It also involves public seminars, public awareness raising resources and collaborative partnership work. Although 'Vision 2030' takes a multi-layered approach, all content is focused thematically on the SDGs, Ireland's role in international development and the work of Children in Crossfire. 'Vision 2030', was recognised as a programme that actively and effectively engages the public on issues related to international development and humanitarian work, in a dignified, respectful manner, in line with the Dóchas Code of Conduct on Images and Messages.

### Overall key achievements

- 137,476 people were reached through our events and workshops
- High levels of engagement – online and in person – for a Fast Fashion campaign brining attention to issues of inequality and sustainability with the fashion industry. Events reached 49,774 people
- Activities around 'Breaking the Bias' for International Women's day, including an eye catching mural in Belfast city, reached 87,582
- A Human Rights film festival in Derry that showcased short films made by young people profiling the SDG's with 120 participants attending on the day
- We had 25 youth leaders take part in our Vision 2030 over a 3 month period.

### Communications

We placed a renewed internal focus on improving our external communications this year. Children in Crossfire's story is unique and uplifting, so there are great opportunities for us in telling it to as many people as possible as professionally as we can.

### New Strategy

To take steps towards this goal we developed a new communications strategy, underpinned by a comprehensive policy that guides our approach. Co-ordinated by our Communications Working Group, this strategy seeks to deliver clear, consistent and easily consumable messaging about our work. We endeavour to be innovative and eye-catching in all we do, to maximise engagement with the public.

### Dignified Storytelling

International NGOs regularly share stories of people and communities they work in with supporters, in a bid to inform and inspire. As a responsible, respect-driven charity, and as signatories to the Dóchas Code of Conduct on the use of Images and Messages, Children in Crossfire take our duty to maintain human dignity very seriously. We seek 'informed consent' from photo and video participants, meaning they are aware of and content with how we intend to use their own or their children's personal stories in our communications. Our goal is always to generate goodwill and support, not pity.

### Social and Digital Media

Our website is a key gateway to our work, so it is crucial that ours is up to date, engaging and accessible. We instigated an overhaul of our current site this year, which will be completed by the end of 2022.

Social media is equally vital in the modern world. We currently make good use of Facebook (including for fundraising), Instagram, Twitter and LinkedIn. We plan to develop our presence on TikTok and other platforms in the time ahead, creating content that motivates and mobilises support. As we do so, we will always take account of our responsibility to be constructive, inclusive and respectful.

# CHILDREN IN CROSSFIRE

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

### FOR THE YEAR ENDED 31 MARCH 2022

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#### Financial review

Total income for the year was £2,764,806 of which £2,230,680 was generated from grant funding, and £530,303 from donations and fundraising activities.

Total expenditure was £2,161,139 of which £1,868,711 was expended on direct charitable activities and £292,428 on raising funds. These figures represent a sustained high level of direct charitable interventions.

Restricted funds account for 80% (2021: 74%) of total incoming resources in the period under review, with five major funders accounting for 83% of restricted incoming resources (2021: two major funders accounting for over 59% of restricted incoming resources). Efforts continue to redress this imbalance and there have been a few mid-tier Trust grant funders secured in this year. The Board recognises the need for a balanced portfolio of institutional funders and hence the investment in strategic grant fundraising to redress. Significant work has been done in the area of Trusts & Foundations with an employee now appointed to pursue applications & secure funding. Significant work has also been done in the area of managing costs where the trustees undertook work to realign the operating cost base and programme scope. Work is still be carried out within this area, together with efforts to seek new mid-term funders.

Unrestricted funds accounts for 20% (2021: 26%) of incoming resources which is down 6% on previous year, reflecting the challenges of operating in the community and voluntary sector. The Board recognises the importance of continuing to invest in fundraising so that we continue to develop, diversify and grow regular giving income. Investment focus aim is to continue to increase our profile generated through communications, ongoing fundraising, our engaging events, an increase in corporate partnerships and our close working relationships internally with our Fundraising Department.

The balance on total funds at the year-end was £1,639,495, of which £375,479 were general unrestricted funds and £1,264,016 were restricted funds held at the year end.

#### 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 & General Purposes Committee which monitors reserves on behalf of the Trustees have noted that Unrestricted reserves have decreased by 4% to £375,479 (2021 £391,729) over the course of the year and attribute this to investment in the charity's fundraising activities.

#### Plans for the future

##### International Programmes

2022 will see the continued growth of our international programmes. In Tanzania, scaling of our Pre-Primary Education model in over 400 schools in regions of Dodoma, Morogoro and Mwanza will be consolidated through the strengthening of government and education systems to sustain impressive results of recent years and reach a further 50,000 children. This is further supported by our work at the national level advocating for the implementation of the National Early Childhood Development Plan – working with national networks and civil society organizations in 16 regions across the country to bring policy into practice.

In Ethiopia we face a more fragile reality on the ground that means our programmes need to be agile and responsive to events as they unfold. Partners in Addis Ababa and Wolisso will continue to reach over 6,000 young children in government schools in target areas. Children in Crossfire will complete its registration this year, employing a small team of core staff to start bring more technical expertise and quality to the overall programme and allow us to start engaging with the national movement advocating for investments in young children for a better future.

# CHILDREN IN CROSSFIRE

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

FOR THE YEAR ENDED 31 MARCH 2022

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### Development Education & Public Engagement

There are ambitious plans for our GCE programme going into 2022 and beyond. As we return to face-to-face programme delivery, we also need to evolve the programme to new norms. We will continue to engage formal education and schools in our target areas with our Educating the Heart Programme, and non-formal community groups with our Vision 2030 programme – educating children and adults on the importance of international development to take actions on issues of global justice and the SDG's. We will evolve the programme to offer a blended programme that can reach more target groups in ways that meet their needs. Our public Engagement work continues to make the case for investment in SDG's and calling people to take actions of global justice issues – we will have impactful murals in key locations, support film festivals and human rights events as well as engage in online campaigns to target groups.

### **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.

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:

Marcus O'Neill (Chairperson)

Don McLeish

Rose Kelly

Seamus Farrell

Dominic Joseph Fitzpatrick

Anne Duffy

Ashley Young

Liam Nelis

Damian Collins

Peter McEvoy

Stella Murray

Clionagh Boyle

William McMurray

Anna Mulvenna

#### Method of recruitment and appointment of trustees.

The management of the charity is the responsibility of the Trustees, who are elected and co-opted under the terms of the company's constitution.

#### Policies for the induction and training of Trustees

The charity provides new Trustees with specific details of what their role entails and also their responsibilities in terms of governance within the organisation

#### 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.

# CHILDREN IN CROSSFIRE

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

FOR THE YEAR ENDED 31 MARCH 2022

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### 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.

### Risk Management

All significant areas undertaken are subject to risk review within the risk registers detailed below. Senior management review risk registers on an annual basis as a minimum where risks and their inherent risk levels are identified, mitigating actions agreed and residual risk level populated. A decision is reached as to whether the residual risk level is tolerable by the charity and any further action agreed.

The overall risk management framework has been refined to include:

- 1) An Organisational Corporate Risk Register which mitigates risks facing the organisation from a governance, strategic and financial aspect.
- 2) An Organisational Safe Guarding Risk Register which mitigates risk in relation to high level policy and practice compliance.
- 3) An Ireland Risk Register which mitigates strategic, financial and safeguarding risks in relation to all operational aspects associated with Development Education, Public Engagement and Community Fundraising.
- 4) A Tanzania Risk Register which mitigates operation risks relevant to the strategic, financial, and safeguarding aspects of the programme.
- 5) An Ethiopia Risk Register which mitigates operation risks relevant to the strategic, financial and safeguarding aspects of the programme.

# CHILDREN IN CROSSFIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 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.

### 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 (Chairperson)**

Trustee

Dated: 12 September 2022



# CHILDREN IN CROSSFIRE

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES 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 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 2022 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 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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

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

# CHILDREN IN CROSSFIRE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF CHILDREN IN CROSSFIRE

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#### **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.

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Based on our understanding of the charitable company and its operating environment, we determined that the most significant frameworks which have a direct impact on the preparation of the financial statements are those related to the reporting framework, (FRS 102, the Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, the Charity SORP and the Companies Act 2006). Additionally, we concluded that there are significant laws and regulations in relation to the company's charitable status and activities of which non-compliance may have a material effect on the financial statements.

# CHILDREN IN CROSSFIRE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF CHILDREN IN CROSSFIRE

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We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur, including evaluating management's incentives and opportunities to manage earnings or influence the reported results. From the results of our assessment, we determined that the principal risks of fraud relate to posting inappropriate journal entries and use of charity funds for purposes outside of restrictions imposed by the donor. In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override.

#### **Audit response to risks identified**

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. Audit procedures performed by the engagement team included:

- We obtained an understanding of the charitable company's internal control systems in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- We obtained an understanding of how the charitable company complies with relevant laws and regulations, including those as a result of its registration with the Charity Commission for Northern Ireland and charitable status with HM Revenue & Customs, by making enquiries of management and those charged with governance.
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff to identify any instances of non-compliance with laws and regulations.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- Reviewing minutes of meetings of those charged with governance
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.
- Auditing the risk of use of charity funds outside of restrictions imposed by the donor by review of funding letters of offer to identify restrictions, and review of funding claims prepared by management to check compliance with restrictions.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

# CHILDREN IN CROSSFIRE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF CHILDREN IN CROSSFIRE

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### 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. 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



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

12 September 2022

**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 2022

Current financial year		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes				
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	530,303	-	530,303	592,264
Charitable activities	4	-	2,230,680	2,230,680	1,677,052
Investments	5	1,793	-	1,793	861
Other income	6	2,030	-	2,030	2,050
<b>Total income</b>		<b>534,126</b>	<b>2,230,680</b>	<b>2,764,806</b>	<b>2,272,227</b>
<b><u>Expenditure on:</u></b>					
Raising funds	7	292,428	-	292,428	198,864
Charitable activities	8	257,948	1,610,763	1,868,711	1,704,973
<b>Total resources expended</b>		<b>550,376</b>	<b>1,610,763</b>	<b>2,161,139</b>	<b>1,903,837</b>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(16,250)</b>	<b>619,917</b>	<b>603,667</b>	<b>368,390</b>
Fund balances at 1 April 2021		391,729	644,099	1,035,828	667,438
<b>Fund balances at 31 March 2022</b>		<b>375,479</b>	<b>1,264,016</b>	<b>1,639,495</b>	<b>1,035,828</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.

## CHILDREN IN CROSSFIRE

### STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b><u>Income and endowments from:</u></b>				
Donations and legacies	3	592,264	-	592,264
Charitable activities	4	-	1,677,052	1,677,052
Investments	5	861	-	861
Other income	6	2,050	-	2,050
<b>Total income</b>		<b>595,175</b>	<b>1,677,052</b>	<b>2,272,227</b>
<b><u>Expenditure on:</u></b>				
Raising funds	7	198,864	-	198,864
Charitable activities	8	126,945	1,578,028	1,704,973
<b>Total resources expended</b>		<b>325,809</b>	<b>1,578,028</b>	<b>1,903,837</b>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>269,366</b>	<b>99,024</b>	<b>368,390</b>
Fund balances at 1 April 2020		122,363	545,075	667,438
<b>Fund balances at 31 March 2021</b>		<b>391,729</b>	<b>644,099</b>	<b>1,035,828</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.

# CHILDREN IN CROSSFIRE

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Current assets</b>					
Debtors	12	611,152		655,300	
Cash at bank and in hand		1,077,215		435,483	
		<u>1,688,367</u>		<u>1,090,783</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(48,872)</u>		<u>(54,955)</u>	
Net current assets			<u>1,639,495</u>		<u>1,035,828</u>
<b>Income funds</b>					
Restricted funds	15		1,264,016		644,099
Unrestricted funds			375,479		391,729
			<u>1,639,495</u>		<u>1,035,828</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 12 September 2022

  
Marcus O'Neill (Chairperson)  
Trustee

Seamus Farrell  
Trustee



Company Registration No. NI054061

# CHILDREN IN CROSSFIRE

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

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	Notes	2022		2021	
		£	£	£	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	19		639,939		276,850
<b>Investing activities</b>					
Proceeds on disposal of tangible fixed assets		-		2,079	
Investment income received		1,793		861	
<b>Net cash generated from investing activities</b>			1,793		2,940
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			641,732		279,790
Cash and cash equivalents at beginning of year			435,483		155,693
<b>Cash and cash equivalents at end of year</b>			<u>1,077,215</u>		<u>435,483</u>



# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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### 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) (effective 1 January 2019)". 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.

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 Income

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.

#### 1.5 Expenditure

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 2022

### 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 the statement of financial activities.

#### 1.7 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.

#### 1.8 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 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.

# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies

(Continued)

#### 1.9 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.

#### 1.10 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.

#### 1.11 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.

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	<u>530,303</u>	<u>592,264</u>

# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 4 Charitable activities

	2022 £	2021 £
Grant funding	<u>2,230,680</u>	<u>1,677,052</u>
<b>Grant funding</b>		
Irish Aid, Department of Foreign Affairs and Trade	593,110	561,432
Hilton Foundation	672,397	-
Summerhill Foundation	120,000	-
The Betterway Foundation	71,430	72,929
Apex	-	20,000
Dominic Fitzpatrick	20,000	-
St James Place	33,659	51,860
William Cadbury	25,000	25,000
Rockhill & Aishling Holiday Parks	15,425	8,946
Life University	14,538	14,640
DFID UK AID	158,420	442,244
Hugo Trust	-	43,156
Other	506,701	436,845
	<u>2,230,680</u>	<u>1,677,052</u>

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Interest receivable	<u>1,793</u>	<u>861</u>

### 6 Other income

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Management charge	<u>2,030</u>	<u>2,050</u>

# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 7 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	117,692	79,729
Staff costs	174,736	119,135
	<u>292,428</u>	<u>198,864</u>

### 8 Charitable activities

	2022	2021
	£	£
Staff costs	400,188	361,240
Depreciation and impairment	-	2,067
Programme costs	1,308,150	1,188,820
Promotions and publications	3,511	1,819
Insurance	3,293	3,617
Utilities	8,109	5,316
Cleaning	1,426	1,884
Repairs and maintenance	4,357	3,864
Postage, stationery & advertising	3,702	3,479
Telephone	10,792	11,633
Computer costs	14,415	11,708
Travelling expenses	8,582	32,978
Other staff costs	18,930	11,203
Rent	14,700	14,700
Miscellaneous expenses	6,603	5,497
	<u>1,806,758</u>	<u>1,659,825</u>
Share of governance costs (see note 9)	61,953	45,148
	<u>1,868,711</u>	<u>1,704,973</u>
<b>Analysis by fund</b>		
Unrestricted funds	257,948	126,945
Restricted funds	1,610,763	1,578,028
	<u>1,868,711</u>	<u>1,704,973</u>

# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 9 Governance costs

	2022 £	2021 £
Audit fees	7,800	7,800
Legal and professional	54,153	37,348
	<u>61,953</u>	<u>45,148</u>
Analysed between Charitable activities	<u>61,953</u>	<u>45,148</u>

### 10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No trustee was reimbursed expenses during the year (2020: £nil). No trustee received payment for professional or other services supplied to the charity (2020: one trustee received £1,682).

### 11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>16</u>	<u>14</u>
<b>Employment costs</b>	<b>2022 £</b>	<b>2021 £</b>
Wages and salaries	516,595	434,077
Social security costs	47,966	37,873
Other pension costs	10,363	8,425
	<u>574,924</u>	<u>480,375</u>

There were no employees whose annual remuneration was more than £60,000.

### 12 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Grant funding receivable	515,953	633,889
Other debtors	38,805	18,125
Prepayments and accrued income	56,394	3,286
	<u>611,152</u>	<u>655,300</u>

# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	13,350	10,544
Other creditors	-	31,449
Accruals and deferred income	35,522	12,962
	<u>48,872</u>	<u>54,955</u>

### 14 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £10,363 (2021 - £8,425).

# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 15 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		Movement in funds		Balance at 31 March 2022
	Incoming resources	Resources expended	Incoming resources	Resources expended	
	£	£	£	£	£
	Balance at 1 April 2020	Balance at 1 April 2021	Balance at 1 April 2020	Balance at 1 April 2021	
Irish Aid, Department of Foreign Affairs and Trade	224,581	232,706	561,432	(553,307)	188,110
Other Restricted Grants	187,073	239,192	436,845	(384,726)	458,279
Hilton Foundation	-	-	-	-	313,102
Summerhill Foundation	-	-	-	-	110,000
The Betterway Foundation	65,996	44,157	72,929	(94,768)	33,486
Apex	-	798	20,000	(19,202)	798
St James Place	40,159	67,519	51,860	(24,500)	69,117
William Cadbury	14,826	14,085	25,000	(25,741)	27,497
The Ireland Funds America	37,383	19,000	-	(18,383)	9,844
Life University	8,148	1,332	14,640	(21,456)	1,332
DFID UK AID	(33,091)	(15,044)	442,244	(424,197)	-
Hugo Trust	-	34,883	43,156	(8,273)	-
Rockhill & Aishling Holiday Parks	-	5,471	8,946	(3,475)	22,318
Community NI Foundation	-	-	-	-	5,471
Merriman Charitable Foundation	-	-	-	-	4,662
Dominic Fitzpatrick	-	-	-	-	-
Honourable Irish Society	-	-	-	-	20,000
	545,075	644,099	1,677,052	(1,578,028)	1,264,016
		2,230,680		(1,610,763)	



# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 15 Restricted funds

(Continued)

#### Nature of material restricted funds

##### **Irish Aid, Department of Foreign Affairs and Trade**

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

##### **Hilton Foundation**

This project strengthens the capacity of civil society to advocate for & monitor multisectoral ECD programs & policies in Tanzania

##### **Summerhill Foundation**

This project supports young children in urban Dar Es Salaam access quality early education

##### **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.

##### **DFID UK AID**

This grant is a 3- year to demonstrate scaling up of quality pre-primary to 700 schools, within existing structures, in the Dodoma region of Tanzania. The programme will reach over 100,000 children and demonstrate that quality early years education can be delivered at scale and can improve learning outcomes for children as they transition to formal education.

##### **Other restricted grants**

Other restricted grants represents various donors providing funding in furtherance of Children in Crossfire's charitable objectives of Early Childhood Development and Development Education and Public Engagement.

# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

16 Analysis of net assets between funds	Unrestricted	Restricted	Total		Restricted	Total
	2022 £	2022 £	2022 £	2021 £		
Fund balances at 31 March 2022 are represented by:						
Current assets/(liabilities)	375,479	1,264,016	1,639,495	391,729	644,099	1,035,828
	<u>375,479</u>	<u>1,264,016</u>	<u>1,639,495</u>	<u>391,729</u>	<u>644,099</u>	<u>1,035,828</u>

### 17 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.

### 18 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	253,408	225,613

### 19 Cash generated from operations

	2022 £	2021 £
Surplus for the year	603,667	368,390
Adjustments for:		
Investment income recognised in statement of financial activities	(1,793)	(861)
Depreciation and impairment of tangible fixed assets	-	2,067
Movements in working capital:		
Decrease/(increase) in debtors	44,148	(118,834)
(Decrease)/increase in creditors	(6,083)	26,088
<b>Cash generated from operations</b>	<u>639,939</u>	<u>276,850</u>

### 20 Analysis of changes in net funds

The charity had no debt during the year.

# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

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**21 Non-audit services provided by auditor**

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  
COMBINED MANAGEMENT ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**FOR INTERNAL USE ONLY**

# CHILDREN IN CROSSFIRE

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Statement of financial activities	2
Balance sheet	4
Statement of cash flows	5
Notes to the financial statements	6 - 13

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# CHILDREN IN CROSSFIRE

## ACCOUNTANT'S REPORT

### TO THE TRUSTEES OF CHILDREN IN CROSSFIRE

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

These accounts are presented in £ Sterling and the figures relating to Children in Crossfire ROI have been translated using the € Euro to £ Sterling exchange rate at 31st March 2022.

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

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

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

#### **Use of our report**

These management accounts are purely for the use of Children In Crossfire and our prior consent should be sought before any distribution either in full or in part is made. We do not accept responsibility to any third party for losses arising from reliance being placed upon these management accounts.



**Moore (NI) LLP**  
**Chartered Accountants**

**Date:** 12 September 2022

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 2022

### Current financial year

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
<b><u>Income and endowments from:</u></b>					
Donations and legacies	2	536,834	-	536,834	599,600
Charitable activities	3	-	2,230,680	2,230,680	1,677,052
Investments	4	1,793	-	1,793	861
<b>Total income</b>		<b>538,627</b>	<b>2,230,680</b>	<b>2,769,307</b>	<b>2,277,513</b>
<b><u>Expenditure on:</u></b>					
Raising funds	5	293,885	-	293,885	198,864
Charitable activities	6	258,024	1,610,763	1,868,787	1,696,625
<b>Total resources expended</b>		<b>551,909</b>	<b>1,610,763</b>	<b>2,162,672</b>	<b>1,895,489</b>
<b>Net income/(expenditure) for the year</b>		<b>(13,282)</b>	<b>619,917</b>	<b>606,635</b>	<b>382,024</b>
<b><u>Other recognised gains/(losses):</u></b>					
Other gains/(losses)	8	(231)	-	(231)	(1,269)
<b>Net movement in funds</b>		<b>(13,513)</b>	<b>619,917</b>	<b>606,404</b>	<b>380,755</b>
Fund balances at 1 April 2021		420,120	644,099	1,064,219	683,464
<b>Fund balances at 31 March 2022</b>		<b>406,607</b>	<b>1,264,016</b>	<b>1,670,623</b>	<b>1,064,219</b>

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

These combined management accounts have not been audited.

# CHILDREN IN CROSSFIRE

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
<b><u>Income and endowments from:</u></b>				
Donations and legacies	2	599,600	-	599,600
Charitable activities	3	-	1,677,052	1,677,052
Investments	4	861	-	861
<b>Total income</b>		<b>600,461</b>	<b>1,677,052</b>	<b>2,277,513</b>
<b><u>Expenditure on:</u></b>				
Raising funds	5	198,864	-	198,864
Charitable activities	6	127,338	1,569,287	1,696,625
<b>Total resources expended</b>		<b>326,202</b>	<b>1,569,287</b>	<b>1,895,489</b>
<b>Net income/(expenditure) before transfers</b>		<b>274,259</b>	<b>107,765</b>	<b>382,024</b>
<b>Transfers between funds</b>		<b>(17,210)</b>	<b>17,210</b>	<b>-</b>
<b>Net income/(expenditure) for the year</b>		<b>257,049</b>	<b>124,975</b>	<b>382,024</b>
<b><u>Other recognised gains/(losses):</u></b>				
Other gains/(losses)	8	(1,269)	-	(1,269)
<b>Net movement in funds</b>		<b>255,780</b>	<b>124,975</b>	<b>380,755</b>
Fund balances at 1 April 2020		164,340	519,124	683,464
<b>Fund balances at 31 March 2021</b>		<b>420,120</b>	<b>644,099</b>	<b>1,064,219</b>

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

These combined management accounts have not been audited.



# CHILDREN IN CROSSFIRE

## BALANCE SHEET

AS AT 31 MARCH 2022

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	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	11		-		-
<b>Current assets</b>					
Debtors	12	577,028		637,175	
Cash at bank and in hand		<u>1,142,467</u>		<u>481,999</u>	
		1,719,495		1,119,174	
<b>Creditors: amounts falling due within one year</b>	13	<u>(48,872)</u>		<u>(54,955)</u>	
Net current assets			<u>1,670,623</u>		<u>1,064,219</u>
<b>Total assets less current liabilities</b>			<u>1,670,623</u>		<u>1,064,219</u>
<b>Income funds</b>					
Restricted funds	15	1,264,016		644,099	
Unrestricted funds		<u>406,607</u>		<u>420,120</u>	
		1,670,623		1,064,219	

The combined management accounts were approved by the Trustees on 12 September 2022

  
Marcus O'Neill (Chairperson)  
Trustee

Seamus Farrell  
Trustee



# CHILDREN IN CROSSFIRE

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

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	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	17		658,906		299,489
<b>Investing activities</b>					
Proceeds on disposal of tangible fixed assets			-		2,079
Investment income received			1,793		861
<b>Net cash generated from/(used in) investing activities</b>			1,793		2,940
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			660,699		302,429
Cash and cash equivalents at beginning of year			481,999		180,839
Effect of foreign exchange rates			(231)		(1,269)
<b>Cash and cash equivalents at end of year</b>			1,142,467		481,999

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# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

#### 1.1 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

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.

#### 1.2 Income

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.

#### 1.3 Expenditure

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.

#### 1.4 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.

#### 1.5 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).

#### 1.6 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.

# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

#### 1.7 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 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.

#### 1.8 Taxation

The company is a charity and is recognised as such by HM Revenue & Customs and Revenue Commissioners. As a result there is no liability to taxation on any of its income.

#### 1.9 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.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

## CHILDREN IN CROSSFIRE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

#### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	<u>536,834</u>	<u>599,600</u>

#### 3 Charitable activities

	2022	2021
	£	£
Grant funding	<u>2,230,680</u>	<u>1,677,052</u>

##### Grant funding

Irish Aid, Department of Foreign Affairs and Trade	593,110	561,432
Hilton Foundation	672,397	-
Summerhill Foundation	120,000	-
The Betterway Foundation	71,430	72,929
Apex	-	20,000
Dominic Fitzpatrick	20,000	-
St James Place	33,659	51,860
William Cadbury	25,000	25,000
Rockhill & Aishling Holiday Parks	15,425	8,946
Life University	14,538	14,640
DFID UK AID	158,420	442,244
Hugo Trust	-	43,156
Other	<u>506,701</u>	<u>436,845</u>
	<u>2,230,680</u>	<u>1,677,052</u>

#### 4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	<u>1,793</u>	<u>861</u>

# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 5 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	119,149	79,729
Staff costs	174,736	119,135
	<u>293,885</u>	<u>198,864</u>

### 6 Charitable activities

	2022	2021
	£	£
Staff costs	400,188	361,240
Depreciation and impairment	-	2,067
Programme costs	1,308,150	1,180,080
Promotions and publications	3,511	1,819
Insurance	3,293	3,617
Utilities	8,109	5,316
Cleaning	1,426	1,884
Repairs and maintenance	4,357	3,864
Postage, stationery & advertising	3,702	3,479
Telephone	10,792	11,633
Computer costs	14,415	11,708
Travelling expenses	8,582	32,978
Other staff costs	18,930	11,203
Rent	14,700	14,700
Miscellaneous expenses	6,679	5,889
	<u>1,806,834</u>	<u>1,651,477</u>
Share of governance costs (see note 7)	61,953	45,148
	<u>1,868,787</u>	<u>1,696,625</u>
<b>Analysis by fund</b>		
Unrestricted funds	258,024	127,338
Restricted funds	1,610,763	1,569,287
	<u>1,868,787</u>	<u>1,696,625</u>

# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 7 Governance costs

	2022 £	2021 £
Audit fees	7,800	7,800
Legal and professional	54,153	37,348
	<u>61,953</u>	<u>45,148</u>
Analysed between Charitable activities	<u>61,953</u>	<u>45,148</u>

### 8 Other recognised gains/(losses)

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Foreign exchange losses	<u>231</u>	<u>1,269</u>

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No trustee was reimbursed expenses during the year (2021: £nil). No trustee received payment for professional or other services supplied to the charity (2021: £nil).

### 10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>16</u>	<u>14</u>
<b>Employment costs</b>	<b>2022 £</b>	<b>2021 £</b>
Wages and salaries	516,595	434,077
Social security costs	47,966	37,873
Other pension costs	10,363	8,425
	<u>574,924</u>	<u>480,375</u>

There were no employees with emoluments in excess of £60,000. (2021 - nil)

# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

<b>11 Tangible fixed assets</b>	<b>Fixtures and fittings</b>	<b>Motor vehicles</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
At 1 April 2021 and 31 March 2022	2,394	12,500	14,894
<b>Depreciation and impairment</b>			
At 1 April 2021 and 31 March 2022	2,394	12,500	14,894
<b>Carrying amount</b>			
At 31 March 2021 & 2022	-	-	-
<b>12 Debtors</b>		<b>2022</b>	<b>2021</b>
		£	£
<b>Amounts falling due within one year:</b>			
Grant funding receivable		515,953	633,889
Prepayments and accrued income		61,075	3,286
		<u>577,028</u>	<u>637,175</u>
<b>13 Creditors: amounts falling due within one year</b>		<b>2022</b>	<b>2021</b>
		£	£
Other taxation and social security		13,350	10,544
Other creditors		-	31,449
Accruals and deferred income		35,522	12,962
		<u>48,872</u>	<u>54,955</u>
<b>14 Retirement benefit schemes</b>			
<b>Defined contribution schemes</b>			

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £10,363 (2021 - £8,425).



**CHILDREN IN CROSSFIRE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**15 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		Movement in funds		Transfers	Balance at 1 April 2021	Movement in funds		Resources expended 31 March 2022
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021			Incoming resources	Resources expended	
	£	£	£	£	£	£	£	£	£
Irish Aid, Department of Foreign Affairs and Trade	270,057	561,432	(553,307)	(45,476)	232,706	593,110	(637,706)	188,110	
Other Restricted Grants	115,643	436,845	(375,985)	62,686	239,192	497,701	(278,614)	458,279	
Hilton Foundation	-	-	-	-	-	672,397	(359,295)	313,102	
Summerhill Foundation	-	-	-	-	-	120,000	(10,000)	110,000	
The Betterway Foundation	65,997	72,929	(94,768)	-	44,157	71,430	(82,101)	33,486	
Apex	-	20,000	(19,202)	-	798	-	-	798	
St James Place	40,159	51,860	(24,500)	-	67,519	33,659	(32,061)	69,117	
William Cadbury	14,826	25,000	(25,741)	-	14,085	25,000	(11,588)	27,497	
The Ireland Funds America	37,383	-	(18,383)	-	19,000	-	(9,156)	9,844	
Life University	8,149	14,640	(21,456)	-	1,332	14,538	(14,538)	1,332	
DFID UK AID	(33,091)	442,244	(424,197)	-	(15,044)	158,420	(143,376)	-	
Hugo Trust	-	43,156	(8,273)	-	34,883	-	(12,565)	22,318	
Rockhill & Aishling Holiday Parks	-	8,946	(3,475)	-	5,471	15,425	(15,425)	5,471	
Community NI Foundation	-	-	-	-	-	5,000	(338)	4,662	
Merriman Charitable Foundation	-	-	-	-	-	3,000	(3,000)	-	
Dominic Fitzpatrick	-	-	-	-	-	20,000	-	20,000	
Honourable Irish Society	-	-	-	-	-	1,000	(1,000)	-	
	519,124	1,677,052	(1,569,287)	17,210	644,099	2,230,680	(1,610,763)	1,264,016	

# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16 Analysis of net assets between funds	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Fund balances at 31 March 2022 are represented by:						
Current assets/(liabilities)	406,607	1,264,016	1,670,623	420,120	644,099	1,064,219
	<u>406,607</u>	<u>1,264,016</u>	<u>1,670,623</u>	<u>420,120</u>	<u>644,099</u>	<u>1,064,219</u>
<b>17 Cash generated from operations</b>					2022 £	2021 £
Surplus/(deficit) for the year					606,404	380,755
Adjustments for:						
Investment income recognised in statement of financial activities					(1,793)	(861)
Foreign exchange differences					231	1,269
Depreciation and impairment of tangible fixed assets					-	2,067
Movements in working capital:						
Decrease/(increase) in debtors					60,147	(109,857)
Increase/(decrease) in creditors					(6,083)	26,116
<b>Cash generated from/(absorbed by) operations</b>					<u>658,906</u>	<u>299,489</u>
<b>18 Analysis of changes in net funds</b>						
The charity had no debt during the year.						