Charity registration number NIC101412

Company registration number NI054061 (Northern Ireland)

CHILDREN IN CROSSFIRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

CHILDREN IN CROSSFIRE

CONTENTS

	Page
Charity Information	1
Trustees' report	2 - 11
Independent auditor's report	12 - 15
Statement of financial activities	16
Balance sheet	17
Statement of cash flows	18
Notes to the financial statements	19 - 29

CHILDREN IN CROSSFIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Marcus O'Neill (Chairperson) Don McLeish Seamus Farrell Dominic Joseph Fitzpatrick Anne Duffy Ashley Young Liam Nelis Damian Collins Clionagh Boyle Anna Mulvenna Bernadette Brown	 (Appointed 1 May 2024)
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 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

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. Global Citizenship Education (GCE) programmes in Ireland and the UK to help people understand the structural causes of poverty, global interdependence and the impact that personal choices and actions have upon people across the world.

Ensuring our work delivers our aims

Children in Crossfire acknowledges the complexity of working in a ‘development’ context and the 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 GCE 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 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 Global Citizenship Education (GCE) 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”.

Strategies for achieving aims and objectives

Our strategic plan - **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

Tanzania Programme

Our Tanzanian Programme builds on the success of previous programming in Pre-primary and pre-school settings, 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 alongside local partners delivered at community and regional/local government levels improving quality of provision and access to early learning at scale and addressing 'barriers to education; and
- Advocacy and national strategic partnerships – seeking to catalyse improvements in coverage and quality provision of ECCE in Tanzania.

Ethiopia Programme

Our Ethiopia programme is benefiting from formal registration and direct resourcing in-county to build on the success of Tanzania and bring quality early learning to the Ethiopian context. Despite a challenging context the programme has strong partnerships that ensure we can continue to reach target communities in Oromia and Addis Ababa. The twin-track approach in Ethiopia will

- Implement a '2-Generation' programming approach in target areas of Oromia Region and Addis Ababa. This means we work directly through schools and early learning institutions to improve early education as well as engaging mothers and families to improve practice and income generation.
- Leverage our wider experience and improved capacity resource in-country to build a presence nationally in the development sectors.

Global Citizenship Education – RoI and NI

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 'Educating the Heart' brand.

Criteria used for assessing success

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.

Public benefit

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

Volunteers

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

Achievements and performance

Significant activities and achievements against objectives

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 13 staff working closely with a range of local partners in our target regions of Dodoma and Dar es Salaam. Alongside this, we continue to be a leading national stakeholder in improving the lives of all young children. We combine a strong track record delivering strong impact to hundreds of thousands of children in our target areas, with support for, and engagement with, national policy and in advocating for all children in Tanzania.

In Dodoma, our Pre-Primary Education programme successfully scaled to all 832 school across 8 councils in the Dodoma region. A systems strengthening approach to scaling this programme means capacity is sustained in the government system and all schools across this large region are implementing quality play-based learning in the early years.

In Dar es Salaam, we initiated a new programme engaging private provision of early years education for 3-5 year old children through Day Care Centres in high density urban areas of Dar es Salaam. Having understood the context of this setting we initiated a pilot programme in 20 target centres.

Following the launch In December 2021 of a new National Multi-sectoral Early Childhood Development Policy, Children in Crossfire Tanzania implemented a national programme aimed at bringing the policy into practice. Through our partnership with the Tanzanian Early Childhood Development Network, have built the capacity of civil society partners in every region of mainland Tanzania and support them to advocate locally for policy implementation. Alongside this, through partnership with the Union of Tanzanian Press Clubs, we have trained journalists in every region who are supported to engage in media content through all available channels to bring attention to the importance of investments in early childhood development as well as holding government accountable to their commitments.

Alongside all of this we work through partners to build their capacity to be the drivers of change in their communities through regular assessment and support for organisational development.

Overall Key achievements include:

- 98,209 – (48,122 girls and 50,087 boys) - reached in 832 schools in Dodoma region.
- 736 teachers trained in pre-primary education across the Dodoma region.
- 98% of teachers meeting the minimum average score of knowledge, attitude and practice high quality standards – compared to 26% in 2018.
- Regional action plans for the National Multisectoral Early Childhood Development Policy (NMECDP) launched in every region of Tanzania, with Children in Crossfire playing key national co-ordination role.
- 2,000+ children aged 3-5 years supported, and 40 day care centre owners and teachers trained, in 20 ECD centres in high density settings in Dar es Salaam.
- 9 classrooms built in the regions of Mwanza and Dodoma.
- 678 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

During the reporting year and following formal registration as an International NGO in Ethiopia in 2022, we were able to establish a country office and employ our first staff member. This made a significant impact in our capacity to support partners and engage in the sector regionally and nationally to make the case for investment in early childhood development. Our programmes continued to work with 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 travel restrictions impact our ability to roll out programme activities. However, strong local partners and investments in local capacity to deliver the programme means this impact has been minimised.

In Wolisso, in the Oromia region and with our local partners, we have initiated a 3-year 2-generation programme that has started working with children in 85 schools and with the parent communities attached to those schools. Over 200 teachers have been trained alongside local education officials to establish 21 model classrooms in targeted schools. Within these communities we engage parents through Coffee Ceremonies to build peer support networks and to share knowledge and good parenting practice. 75 families are also engaging in Village Savings and Loans cooperatives for increased income generation. Complementing this is our partnership with St Luke's hospital who continue to provide lifesaving nutritional support for severely malnourished children through the Therapeutic Feeding Unit and in supporting health extension workers in preventing malnutrition and provision of access to safe water to several vulnerable communities.

In Addis Ababa, during the reporting year we completed the rollout of our Play-based early learning model to 12 large schools in Addis Ababa. This was a challenging context, significantly impacted national instability that resulted on significant increases in the population of Addis Ababa with refugees and internally displaced families. This in turn impacted the schools we were working in. As a result, we temporarily paused the programme at the end of the year to review how best we could serve the most vulnerable families in the target areas and how better to engage in these large schools.

Overall key achievements:

- 22,321 (10,907 girls and 11,414 boys) children benefited from our early childhood education programme in school in Addis Ababa.
- 541 teachers in target school in Addis Ababa trained.
- 6,967 (3,383 girls and 3,584 boys) children benefited from quality early learning in 128 school in Wolisso and Delila woreda in the Oromia region.
- 344 children given life-saving treatment at St Luke's Hospital's Therapeutic Feeding Unit in Wolisso – a mortality rate of 3.4%.
- 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.
- Access to safe water secured through provision of a shallow well for 1,500 families in 2 vulnerable communities in Wolisso

Global Citizenship Education

This year was a year of realignment of our Educating the Heart GCE 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 reach teachers and ITE students through our Educating the Heart programme and support a whole school journey as part of our Compassionate School Award scheme. 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 report year, we paused delivery of Educating the Heart to complete a comprehensive review and redesign of the whole programme. As a response to the post-COVID context and recognising the increasing demands of schools, we redesigned Educating the Heart to meet teachers where they are, evolve more digitised content and to enhance the whole school journey as part of the Compassionate Schools Award.

Overall key achievements:

- Completed a 9-month comprehensive and extensive review and design of Educating the Heart that consulted over 50 stakeholders, teachers and professionals to reimage the programme for a post-COVID world.
- Piloted the new Educating the Heart programme across 2 workshops, engaging 33 teachers across 17 schools ROI and NI
- Embedding Educating the Heart into ITE, partnering with Ulster University to pilot Educating the Heart to 15 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

Fundraising performance

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.

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.

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 income for the year was £2,612,769 of which £2,138,434 was generated from grant funding, and £470,540 from donations and fundraising activities.

Total expenditure was £2,796,996 of which £2,459,383 was expended on direct charitable activities and £337,613 on raising funds. These figures represent a sustained high level of direct charitable interventions.

Restricted funds account for 81% (2023: 80%) of total incoming resources in the period under review, with six major funders accounting for 82% of restricted incoming resources (2023: six major funders accounting for 77% of restricted incoming resources). Efforts continue to redress this imbalance and there have been a few mid-tier Trust grant funders secured in this year. The Board recognises the need for a balanced portfolio of institutional funders and hence the investment in strategic grant fundraising to redress. Significant work has also been done in the area of managing costs where the trustees undertook work to realign the operating cost base and programme scope. Work is still be carried out within this area, together with efforts to seek new mid-term funders.

Unrestricted funds accounts for 19% (2023: 20%) of incoming resources which is in line with the previous year, reflecting the challenges of operating in the community and voluntary sector amidst the current cost of living crisis which is impacting the charity through reductions in voluntary income generation. 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 £1,362,610, of which £296,610 were general unrestricted funds and £1,066,000 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 25% to £296,610 (2023: £394,205) over the course of the year and attribute this to investment in the charity's fundraising activities.

Plans for future periods

International Programmes

Tanzania and Ethiopia

2024/5 will see the continued growth of our international programmes. In Tanzania, scaling of our Pre-Primary Education model in over 800 schools in regions of Dodoma will be sustained and consolidated through the government education system. In Dar es Salaam we will scale our Dar Urban programme to 50 Day Care Centres and improve the quality of provision significantly. We expect to reach over 100,000 children during the year, as well as the children from the current year progressing with improved learning outcomes. We will also continue to deliver the Mtoto Kwanza (Children First) programme nationally advocating for the implementation of the National Multisectoral Early Childhood Development Plan.

In Ethiopia we will continue to face a fragile reality on the ground, meaning we will continue to build local capacity and government systems to sustain our impact. In Wolisso (Oromia region) we will reach an estimated 25,000 children as we scale to all 85 schools in the area. In Addis we will initiate programming in target schools to reach a further 5,000 children. Organisationally we will continue to leverage in-country capacity to bring technical expertise and quality to the overall programme and start advocating for investments in young children for a better future.

Global Citizenship Education

There are ambitious plans for our GCE programme going into 2024 and beyond. We will roll out our the re-designed Educating the Heart programme to 25 target schools and significantly deepen the journey of these schools. All of them will embark on a whole school approach towards becoming Compassionate School Award winners, meaning that all students, an estimated 15,000, will be aware of issues of global justice and begin taking action towards sustainable development. Beyond this we will connect schools through an Educating the Heart network and continue to make the case for GCE within the education system. We will evolve the programme to offer a blended programme that can reach more target groups in ways that meet their needs.

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	(Resigned 19 April 2023)
Seamus Farrell	
Dominic Joseph Fitzpatrick	
Anne Duffy	
Ashley Young	
Liam Nelis	
Damian Collins	
Peter McEvoy	(Resigned 31 January 2024)
Clionagh Boyle	
Anna Mulvenna	
Bernadette Brown	(Appointed 1 May 2024)

Recruitment and appointment of trustees

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.

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

Induction and training of trustees

Risk Management

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

The overall risk management framework has been refined to include:

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

Statement of Trustees' responsibilities

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

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

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- 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.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

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

19 September 2024

CHILDREN IN CROSSFIRE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF CHILDREN IN CROSSFIRE

Opinion

We have audited the financial statements of Children in Crossfire (the 'charity') for the year ended 31 March 2024 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 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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). Compliance with these laws and regulations was assessed as part of our procedures.

Other laws and regulations of which non-compliance may have a material effect on the financial statements, e.g. through fines or litigation, were identified such as regulations in relation to employment law. Our required procedures in these areas are limited to inquiry of trustees and other management and inspection of any regulatory or legal correspondence. These limited procedures did not identify any actual or suspected non-compliance.

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.
- We test the completeness of incoming resources to address the risk of fraud in revenue recognition.
- 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.

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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the 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

19 September 2024

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 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:							
Donations and legacies	**3**	**470,540**	**-**	**470,540**	523,645	-	523,645
Charitable activities	**4**	**-**	**2,138,434**	**2,138,434**	-	2,145,593	2,145,593
Investments	**5**	**1,725**	**-**	**1,725**	2,120	-	2,120
Other income	**6**	**2,070**	**-**	**2,070**	2,070	-	2,070
Total income		**474,335**	**2,138,434**	**2,612,769**	527,835	2,145,593	2,673,428
Expenditure on:							
Raising funds	**7**	**337,613**	**-**	**337,613**	300,375	-	300,375
Charitable activities	**8**	**234,229**	**2,225,154**	**2,459,383**	208,734	2,292,088	2,500,822
Total expenditure		**571,842**	**2,225,154**	**2,796,996**	509,109	2,292,088	2,801,197
Net expenditure		**(97,507)**	**(86,720)**	**(184,227)**	18,726	(146,495)	(127,769)
Other recognised gains and losses:							
Other gains/(losses)	**14**	**(88)**	**35,199**	**35,111**	-	-	-
Net movement in funds	**10**	**(97,595)**	**(51,521)**	**(149,116)**	18,726	(146,495)	(127,769)
Reconciliation of funds:							
Fund balances at 1 April 2023		**394,205**	**1,117,521**	**1,511,726**	375,479	1,264,016	1,639,495
Fund balances at 31 March 2024		**296,610**	**1,066,000**	**1,362,610**	394,205	1,117,521	1,511,726

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 requirement for an income and expenditure account under the Companies Act 2006.

CHILDREN IN CROSSFIRE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	**15**	**298,443**		542,002	
Cash at bank and in hand		**1,112,792**		1,025,780	
		1,411,235		1,567,782	
Creditors: amounts falling due within one year	**16**	**(48,625)**		(56,056)	
Net current assets			**1,362,610**		1,511,726
Net assets			**1,362,610**		1,511,726
The funds of the charity					
Restricted income funds	**19**		**1,066,000**		1,117,521
Unrestricted funds			**296,610**		394,205
			1,362,610		1,511,726

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 19 September 2024

Marcus O'Neill (Chairperson)
Trustee

Seamus Farrell
Trustee

Company registration number NI054061 (Northern Ireland)

CHILDREN IN CROSSFIRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**24**		**85,287**		(53,555)
Investing activities					
Investment income received		**1,725**		2,120	
Net cash generated from investing activities			**1,725**		2,120
Net cash used in financing activities			**-**		-
Net increase/(decrease) in cash and cash equivalents			**87,012**		(51,435)
Cash and cash equivalents at beginning of year			**1,025,780**		1,077,215
Cash and cash equivalents at end of year			**1,112,792**		1,025,780

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 or grantors 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.

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. Tangible fixed assets costing more than £1,000 are capitalised, with all expenditure on capital items below £1,000 being expensed to the Statement of Financial Activities.

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.

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 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	**470,540**	523,645

4 Charitable activities

	2024	2023
	£	£
Grant funding	**2,138,434**	2,145,593

Grant funding		
Irish Aid, Department of Foreign Affairs and Trade	**365,748**	569,511
Hilton Foundation	**980,342**	995,589
Summerhill Foundation	**100,000**	100,000
James Percy Foundation	**287,859**	112,141
The Betterway Foundation	**-**	4,512
Apex	**15,000**	20,000
Dominic Fitzpatrick	**-**	25,000
Van Oord Support Services		20,977
Rockhill & Aishling Holiday Parks	**1,339**	9,046
Sail Around Ireland	**9,984**	7,491
Glenhill Merchants	**2,000**	-
Other	**376,162**	281,326
	2,138,434	2,145,593

5 Income from investments

	Unrestricted funds 2024	Unrestricted funds 2023
	£	£
Interest receivable	**1,725**	2,120

6 Other income

	Unrestricted funds 2024	Unrestricted funds 2023
	£	£
Management charge	**2,070**	2,070

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Staging fundraising events	**137,639**	105,931
Staff costs	**199,974**	194,444
	337,613	300,375

8 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	**435,388**	419,693
Programme costs	**1,859,652**	1,914,737
CRM subscription and associated costs	**16,462**	33,576
Promotions and publications	**645**	2,577
Insurance	**3,968**	3,469
Utilities	**8,417**	10,290
Cleaning	**1,289**	756
Repairs and maintenance	**2,106**	1,676
Postage, stationery & advertising	**3,347**	3,314
Telephone	**14,563**	10,849
IT costs	**10,086**	8,598
Travelling expenses	**15,668**	13,060
Other staff costs	**18,989**	17,204
Rent	**14,700**	14,700
Miscellaneous expenses	**9,623**	8,175
	2,414,903	2,462,674
Share of support and governance costs (see note 9)		
Governance	**44,480**	38,148
	2,459,383	2,500,822
Analysis by fund		
Unrestricted funds	**234,229**	208,734
Restricted funds	**2,225,154**	2,292,088
	2,459,383	2,500,822

9 Support costs allocated to activities

	2024	2023
	£	£
Governance costs	**44,480**	38,148
Analysed between:		
Charitable activities	**44,480**	38,148

10 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	**9,000**	7,800

11 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 (2023: £nil). No trustee received payment for professional or other services supplied to the charity (2023: £nil).

12 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	16	17

Employment costs	2024	2023
	£	£
Wages and salaries	**579,267**	550,576
Social security costs	**44,063**	52,124
Other pension costs	**12,032**	11,437
	635,362	614,137

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	**265,579**	263,397

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Other gains and losses

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
Gains/(losses) upon:	£	£	£	£	£	£
Foreign exchange	**(88)**	**35,199**	**35,111**	-	-	-

The charity receives funding in US dollars and has a USD bank account to receive income and make payments. Foreign exchange gains represent a strengthening of pound sterling (GBP) against the US dollar (USD) when translating to the charity's functional currency of GBP.

15 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	**267,221**	464,579
Other debtors	**9,054**	52,673
Prepayments and accrued income	**22,168**	24,750
	298,443	542,002

16 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	**14,850**	13,496
Accruals and deferred income	**33,775**	42,560
	48,625	**56,056**

17 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	**12,032**	11,437

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.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Gains and losses	At 31 March 2024
	£	£	£	£	£
General funds	**394,205**	**474,335**	**(571,842)**	**(88)**	**296,610**

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Gains and losses	At 31 March 2023
	£	£	£	£	£
General funds	375,479	527,835	(509,109)	-	394,205

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	Gains and losses	At 31 March 2024
	£	£	£	£	£
Irish Aid, Department of Foreign Affairs and Trade	**46,806**	**365,748**	**(412,554)**	**-**	**-**
Other Restricted Grants	**409,414**	**376,162**	**(285,060)**	**-**	**500,516**
Hilton Foundation	**485,446**	**980,342**	**(1,176,679)**	**35,199**	**324,308**
Summerhill Foundation	**86,289**	**100,000**	**(69,381)**	**-**	**116,908**
James Percy Foundation	**1,689**	**287,859**	**(201,041)**	**-**	**88,507**
Apex	**798**	**15,000**	**-**	**-**	**15,798**
Community NI Foundation	**1,601**	**-**	**(1,768)**	**-**	**(167)**
Dominic Fitzpatrick	**25,000**	**-**	**(24,545)**	**-**	**455**
St James Place	**24,660**	**-**	**(24,660)**	**-**	**-**
William Cadbury	**7,889**	**-**	**(7,889)**	**-**	**-**
The Ireland Funds America	**9,844**	**-**	**-**	**-**	**9,844**
Rockhill & Aishling Holiday Parks	**4,517**	**1,339**	**(5,000)**	**-**	**856**
Hugo Trust	**6,077**	**-**	**(6,077)**	**-**	**-**
Glenhill Merchants	**-**	**2,000**	**-**	**-**	**2,000**
Sail Around Ireland	**7,491**	**9,984**	**(10,500)**	**-**	**6,975**
	1,117,521	**2,138,434**	**(2,225,154)**	**35,199**	**1,066,000**

19 Restricted funds **(Continued)**

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2023 £
Irish Aid, Department of Foreign Affairs and Trade	188,110	569,511	(710,815)	-	46,806
Other Restricted Grants	458,279	281,326	(330,192)	-	409,413
Hilton Foundation	313,102	995,589	(823,245)	-	485,446
Summerhill Foundation	110,000	100,000	(123,711)	-	86,289
The Betterway Foundation	33,486	4,512	(37,998)	-	-
Apex	798	20,000	(20,000)	-	798
St James Place	69,117	-	(44,457)	-	24,660
William Cadbury	27,497	-	(19,608)	-	7,889
The Ireland Funds America	9,844	-	-	-	9,844
James Percy Foundation	-	112,141	(110,452)	-	1,689
Life University	1,332	-	(1,332)	-	-
Hugo Trust	22,318	-	(16,241)	-	6,077
Rockhill & Aishling Holiday Parks	5,471	9,046	(10,000)	-	4,517
Community NI Foundation	4,662	-	(3,060)	-	1,602
Dominic Fitzpatrick	20,000	25,000	(20,000)	-	25,000
Sail Around Ireland	-	7,491	-	-	7,491
Van Oord Support Services	-	20,977	(20,977)	-	-
	1,264,016	2,145,593	(2,292,088)	-	1,117,521

19 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.

Apex
This project supports the construction of classrooms in 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

St James Place
This project supports the Integrated School Readiness programme in Ethiopia.

William Cadbury
This project supports educational interventions across schools, youth and community in Ireland to achieve Children in Crossfire's strategic goal of increased cultivation of global citizenship fostered across the island of Ireland.

The Ireland Funds America
This project supports educational interventions across schools, youth and community in Ireland to achieve Children in Crossfire's strategic goal of increased cultivation of global citizenship fostered across the island of Ireland.

James Percy Foundation
This grant provides funding to scale up Pre-Primary in the Dodoma region in Tanzania.

Van Oord Support Services
This grant provides funding to facilitate Children in Crossfires ongoing charitable objectives.

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.

20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	**296,610**	**1,066,000**	**1,362,610**
	296,610	**1,066,000**	**1,362,610**

20 Analysis of net assets between funds **(Continued)**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Current assets/(liabilities)	394,205	1,117,521	1,511,726
	394,205	1,117,521	1,511,726

21 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.

22 Events after the reporting date

There have been no significant events affecting the charity since the reporting date.

23 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

24 Cash generated from operations	2024 £	2023 £
Deficit for the year	**(184,227)**	(127,769)
Adjustments for:		
Investment income recognised in statement of financial activities	**(1,725)**	(2,120)
Foreign exchange differences	**35,111**	-
Movements in working capital:		
Decrease in debtors	**243,559**	69,150
(Decrease)/increase in creditors	**(7,431)**	7,184
Cash generated from/(absorbed by) operations	**85,287**	(53,555)

25 Analysis of changes in net funds

The charity had no material debt during the year.