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Charity registration number NIC101412 (Northern Ireland)

Company registration number NI054061

CHILDREN IN CROSSFIRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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CHILDREN IN CROSSFIRE

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CHILDREN IN CROSSFIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Marcus O'Neill (Chairperson)	
	Don McLeish	
	Seamus Farrell	
	Dominic Joseph Fitzpatrick	
	Anne Duffy	
	Ashley Young	
	Liam Nellis	
	Damian Collins	
	Clionagh Boyle	
	Anna Mulvenna	
	Bernadette Brown	(Appointed 1 May 2024)
	Dr Aine McKenny	(Appointed 1 April 2025)
Charity number (Northern Ireland)	NIC101412	
Company number	NI054061	
Registered office	Unit 3 2 Springrowth House Springtown Industrial Estate Derry BT48 0GG	
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 Derry/Londonderry BT48 8JB	

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CHILDREN IN CROSSFIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

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 recognises the inherent complexities of operating within a development context and the various multidimensional factors that influence our capacity to achieve our strategic objectives. To ensure that children acquire essential social and cognitive skills through quality educational opportunities, we engage simultaneously with schools, families, communities, and governments. This collaborative approach enables us to address the diverse needs and barriers that may inhibit community participation, thereby enhancing children's access to learning environments vital for their development and future success.

Children in Crossfire maintains that Global Citizenship Education (GCE) in Ireland serves as a catalyst for deeper awareness of global issues. The organisation asserts that fostering an engaged global citizenry will subsequently enhance public support for international development initiatives.

Supporting this dual approach is an organisational structure dedicated to fostering robust governance, efficient resource allocation, and results-based management throughout all programmes within a coherent policy framework.

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The Focus of our work

The organisational strategic plan remains our primary framework for guiding operations. Our current strategy, Foundations for a Better Future (2022-2026), succeeds the previous plan, A Present for the Future (2017-2021). Children in Crossfire is committed to fostering sustainable change, recognising that this objective is best achieved through a structured programmatic approach. In alignment with Sustainable Development Goal No. 4 - "To ensure inclusive and equitable quality education and promote lifelong learning opportunities for all" - our initiatives are structured to encourage effective collaboration among vulnerable families, communities, civil society, and government stakeholders.

We maintain our commitment to a dual strategy for achieving sustainable transformation. Our Integrated School Readiness Programme (ISRP) in Tanzania and Ethiopia targets young children aged 0-6 years, aiming to support their developmental progress through home-based stimulation and age-appropriate education in preschool centres and pre-primary schools. In the past year, ISRP initiatives have increasingly adopted a two-generation approach, offering support to both children and mothers to amplify positive outcomes for early childhood development. This is further enhanced by our programmes in Ireland and the UK, where Global Citizenship Education (GCE) initiatives foster awareness of the structural factors contributing to poverty and injustice. Our overall methodology is closely aligned with Ireland's One World One Future (OWOF) policy and Outcome 7 of the Framework for Action, which prioritises improved access to and achievement of quality educational outcomes for disadvantaged and marginalised communities.

Looking ahead to 2025/26 the organisation will embark on a comprehensive strategic planning process. This will incorporate lessons learned over the past 5 years, respond to the realities in the countries where we work and respond to the changing landscape of international development. There will likely be expansion of the 2-generation approach to our programming, continued improvements in our Locally Led Development approach and evolved funding mechanisms that respond to the changing funding landscape for development programming.

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 has built on the foundations of formal registration in 2022 to establish itself as a stakeholder in Early Childhood Development and early years education in Oromia region and Addis Ababa. Increasingly engaged in national, regional and donor initiatives making the case for investment in young children. The context in Ethiopia remains fragile and we have strengthened partnerships and the capacity of our local partners to ensure programming can continue alongside a volatile security situation at times. 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.

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Global Citizenship Education (GCE) – RoI and NI

Our GCE 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. Over the past year we completed a comprehensive redesign of Educating the Heart and adopted a Whole School Approach to implementation. This increases and sustains the impact of the programme.

How our activities deliver public benefit

As an international non-governmental organisation (INGO), our work is dedicated to enhancing the well-being of young children in our target countries, achieved through fostering collaboration among vulnerable families, communities, civil society, and government stakeholders to address identified needs. For instance, in Tanzania at the national level, we have played a key role in advocacy efforts for increased recognition and investment in the rights of young children, resulting in expanded funding for pre-primary education and the development of comprehensive national child protection systems.

In the UK and Ireland, our development education programme is designed to serve the wider public by fostering greater awareness of the underlying causes of global justice issues and encouraging proactive engagement to address these root challenges, as reflected in our international initiatives.

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 sincerely appreciate the volunteers who dedicate their time to assist with fundraising events, contributing significantly to the success of these activities.

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Achievements and performance

Significant activities and achievements against objectives

We remain deeply committed to collaborating with our partners and communities to address the needs and challenges facing our beneficiaries. In partnership with our programme affiliates, we have enhanced policy frameworks and organisational capacity in safeguarding, governance, human resources, and finance—measures that contribute to improved resource management and sustainable programme implementation. Additionally, a comprehensive review of all policies has led to the refinement and reinforcement of our partnership approach. Our continued application of the Participatory Barriers Assessment (PBA) methodology within international programmes ensures direct engagement with target groups to identify obstacles preventing young children from fully benefiting from participation in ECD initiatives.

Tanzania Programme

Tanzania remains our largest international programme, managed by a dedicated team of 13 staff members who collaborate with a diverse group of local partners across Dodoma and Dar es Salaam. In addition to our regional initiatives, we maintain a prominent role as a national stakeholder committed to enhancing the well-being of young children throughout the country. Our organisation combines a proven record of delivering significant impact to hundreds of thousands of children in our focus areas, while also supporting and engaging with national policy efforts and advocacy for the rights and welfare of all children in Tanzania.

In Dodoma, our Pre-Primary Education programme sustained it's impact across all 835 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, our Dar Urban programme established itself by 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. Comprehensive research to inform programming and the wider Child Care sector has raised the profile of the importance of Child Care and the needs of children in these challenging settings. 50 Day-Care Centres have been directly engaged.

Following the introduction of a National Multi-sectoral Early Childhood Development Policy, Children in Crossfire Tanzania has continued to implement a national advocacy programme focused on supporting the effective implementation of the policy in practice.

In collaboration with the Tanzanian Early Childhood Development Network, we have enhanced the capacity of civil society partners across every region of mainland Tanzania, supporting their local advocacy for effective policy implementation. Additionally, through our partnership with the Union of Tanzanian Press Clubs, we have provided training for journalists in all regions, equipping them to produce media content across multiple platforms. This initiative aims to raise awareness about the importance of investment in early childhood development and to facilitate government accountability regarding their commitments.

Alongside all of this we work with the 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:

- 78,770 – (39,278 girls and 39,492 boys) - reached in 835 schools in Dodoma region.
- 835 teachers trained in pre-primary education across the Dodoma region.
- 80% 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.
- 11,650+ children aged 3-5 years supported, and 150 day care centre owners and teachers trained, in 40 ECD centres in high density settings in Dar es Salaam.
- 9 classrooms built in the regions of Mwanza and Dodoma.
- 531 articles, features and interviews highlighting importance of early childhood development across multiple communications platforms in partnership with Union of Tanzanian Press Clubs (UTPC).

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Ethiopia Programme

Building on the foundation of direct registration in Ethiopia and employing a permanent Country Coordinator, our work in Ethiopia has improved in quality, expanded in terms of reach and established Children in Crossfire as a key stakeholder in the sector of 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, a 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, our 2-generation programme is now well established and we are reaching 12,927 children in all 107 school in the area. There are 2,400 women engaged in 80 Women's groups who meet regularly for parenting, health and nutrition support. Over 200 teachers have been trained alongside local education officials to establish 21 model classrooms in targeted schools. We engage parents through Coffee Ceremonies to build peer support networks and to share knowledge and good parenting practice. 120 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, we initiated a new programme with a new partner, the Ethiopia Centre for Development, focusing in 9 primary schools on the outskirts of Addis. These are the areas where the most vulnerable communities can be found, a complex and fragile mix of refugees, internally displaced families and hot communities. Across the 9 school there are 13,699 children enrolled in pre-primary classes. Our programme has started to work in all classes, training 39 key government stakeholders and establishing 35 model classrooms.

Overall key achievements:

- 13,699 children benefited from our early childhood education programme in school in Addis Ababa.
- 35 teachers in target school in Addis Ababa trained, rolling to 376 during the year
- 12,927 children benefited from quality early learning in 107 schools in Wolisso and Delila Woreda in the Oromia region
- 450 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 4 vulnerable communities in Wolisso

Global Citizenship Education

This year, the organisation implemented a revised Educating the Heart programme alongside a Whole School Approach. With an emphasis on Northern Ireland, our work engages teachers, initial teacher education providers, students, principals, and the broader formal education sector to promote a comprehensive understanding of and active participation in global citizenship throughout curriculum development, policy formation, and educational practice.

Through our Educating the Heart programme, we engage both teachers and ITE students, supporting a comprehensive whole-school approach as part of our Compassionate School Award scheme. The Educating the Heart initiative equips participants with the skills, knowledge, confidence, and resources necessary to foster student engagement in developing the values and competencies essential for effective participation as compassionate global citizens. All of our GCE programmes are curriculum-based and specifically designed to enhance teachers' professional development, empowering them to become proactive contributors within the global community.

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The GCE Theory of Change is centred on learners, focused on curriculum development, grounded in evidence, and shaped by Ireland's International Aid policy. It is fully aligned with the new GCE strategy. This transformative model aims to support SDG 4.7 by effecting change through education and action, ultimately fostering a peaceful and sustainable global community.

Overall key achievements:

- Engaged with 41 schools - with total student numbers of 8,406 - in a significant way
- 10 schools signed a commitment to Whole School Approach
- Delivered 4 Educating the Heart two-day workshops
- On average, teachers' total competency scores rose from 52% at pre-test to 83% at post-test, representing an overall gain of 31 percentage points.
- Re-established the Compassionate Schools Award as the incentive for the Whole School Approach
- Re-established Children in Crossfire as a leading advocate for GE within the Island of Ireland, and specifically in representing Northern Ireland GCE stakeholders. Building a network of consensus in the sector through Coalition of Aid and Development Agencies (CADA) in Northern Ireland.

Communications

This year, we have prioritised enhancing our external communications. The story of Children in Crossfire is both distinctive and inspiring, presenting significant opportunities to share it widely in a professional manner.

Strategy

To advance this objective, we have established a communications strategy underpinned by a robust policy framework. The Communications Working Group is responsible for overseeing this initiative, which is structured to provide clear, consistent, and accessible information about our operations. Our goal is to utilise innovative approaches to strengthen public engagement and increase awareness.

Storytelling & Digital Media

International NGOs regularly communicate the experiences of individuals and communities with whom they work to inform and inspire their supporters. In alignment with our commitment to respect and responsibility, as well as our endorsement of the Dóchas Code of Conduct on the Use of Images and Messages, Children in Crossfire prioritise the preservation of human dignity. We secure informed consent from those depicted in photographs or videos, ensuring they fully understand and approve the intended use of their personal stories or those of their children in our outreach. Our aim is to encourage goodwill and engagement, rather than foster sentiments of pity.

Our website serves as an essential portal to our organisation's activities, making it imperative for the site to remain current, engaging, and accessible. Social media also plays a critical role in today's interconnected environment. At present, we effectively utilise Facebook (including for fundraising purposes), Instagram, Twitter, and LinkedIn. Looking ahead, we intend to enhance our presence on TikTok and other emerging platforms by producing content designed to inspire and engage supporters. Throughout this process, we are committed to upholding our values of constructive communication, inclusivity, and respect.

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Financial review

Total income for the year was £2,900,036 of which £2,264,713 was generated from grant funding, and £630,903 from donations and fundraising activities.

Total expenditure was £2,860,470 of which £2,510,445 was expended on direct charitable activities and £350,025 on raising funds. These figures represent a sustained high level of direct charitable interventions.

Restricted funds account for 78% (2024: 81%) of total incoming resources in the period under review, with six major funders accounting for 97% of restricted incoming resources (2024: six major funders accounting for 82% 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 22% (2024: 22%) of incoming resources which is in line with the previous year, reflecting the challenges of operating in the community and voluntary sector amidst the cost of living crisis continues to impact 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 £1,436,943, of which £277,914 were general unrestricted funds and £1,159,029 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 6% to £277,914 (2024: £296,610) over the course of the year and attribute this to investment in the charity's fundraising activities.

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Plans for future periods

International Programmes

Tanzania and Ethiopia

2025/26 will see the continued growth of our international programmes. During the year ahead, Children in Crossfire will continue to build on the success of its Tanzania programme by consolidating and sustaining the scale achieved in pre-primary education across the Dodoma region, working closely with government systems to embed quality, play-based early learning at scale. In Dar es Salaam, the organisation plans to expand its Dar Urban programme, increasing reach within private and community-based day care centres while strengthening the quality of provision in high-density urban settings. Nationally, Children in Crossfire will continue to deliver advocacy and strategic partnership initiatives aimed at supporting improved coverage, coordination and quality of Early Childhood Care and Education across Tanzania.

Looking ahead, Children in Crossfire will continue to develop its Ethiopia programme within a fragile and challenging operating context, prioritising investments in local capacity and strengthened government systems to ensure sustainable impact. In Wolisso, the organisation plans to scale its programme to all schools in the area, reaching more children, while continuing to support integrated early learning interventions that respond to community needs.

In Addis Ababa, Children in Crossfire intends to initiate targeted programming in selected schools, reaching additional children, alongside increased national-level advocacy to strengthen investment in early childhood development and improve outcomes for the most vulnerable families.

As part of its ongoing commitment to programme improvement, Children in Crossfire will continue to strengthen its monitoring, evaluation and learning (MEL) processes across all activities in Ethiopia. Insights gained from regular data collection, stakeholder feedback, and outcome tracking will inform future planning and enable adaptive management. By systematically reviewing the effectiveness and impact of current interventions, the organisation aims to identify best practices and areas for development, ensuring that future programming remains responsive to community needs and delivers sustained benefits for children and families.

Global Citizenship Education

Looking ahead to 2025/26, Children in Crossfire has ambitious plans for its Global Citizenship Education programme. The organisation will roll out the re-designed *Educating the Heart* programme to 25 target schools, significantly deepening engagement through a whole-school approach. Participating schools will progress on a supported journey towards achieving Compassionate School Award status, ensuring that all students, an estimated 15,000 in total, develop a greater awareness of global justice issues and are supported to take action towards sustainable development. Building on this work, Children in Crossfire will also strengthen connections between participating schools through an Educating the Heart network, supporting longer-term engagement and impact across the education system.

Peacebuilding

The organisation plans to develop and implement a transformative peacebuilding programme operating across both formal and informal sectors in Northern Ireland and the border counties. This initiative will be guided by a strategic vision focused on reconciliation, community cohesion, and the long term wellbeing of children and young people.

To drive this programme forward, Children in Crossfire will ensure strong leadership with expertise in designing and managing peacebuilding and reconciliation initiatives in both local and international contexts. The programme will be shaped by professionals with substantial experience, who are skilled in delivering training, facilitating workshops, and promoting collaborative learning environments.

Through this planned investment in strategic leadership and programme development, Children in Crossfire aims to build deeper, more resilient foundations for peace, contributing to a more inclusive and hopeful future for communities across the region.

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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
Seamus Farrell
Dominic Joseph Fitzpatrick
Anne Duffy
Ashley Young
Liam Nellis
Damian Collins
Clionagh Boyle
Anna Mulvenna
Bernadette Brown (Appointed 1 May 2024)
Dr Aine McKenny (Appointed 1 April 2025)

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 activities 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.

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Management

Operational responsibility has been assigned to the Executive Director, Richard Moore, appointed by but not a member of the Board, who is supported by a senior team of department managers. The operational activities of the organisation are 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.

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.

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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.

Signed by:

Marcus O'Neill

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Marcus O'Neill (Chairperson)

Trustee

26 January 2026

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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 2025 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 2025 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.

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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.

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.

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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.
- 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.

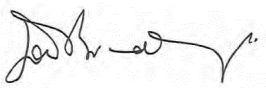
We communicated relevant laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above and the further 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.

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John Bradley (Senior Statutory Auditor)
For and on behalf of Moore (NI) LLP, Statutory Auditor
Chartered Accountants
21-23 Clarendon Street
Derry-Londonderry
BT48 7EP
26 January 2026

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CHILDREN IN CROSSFIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:							
Donations and legacies	**3**	**630,903**	**-**	**630,903**	470,540	-	470,540
Charitable activities	**4**	**-**	**2,264,713**	**2,264,713**	-	2,138,434	2,138,434
Investments	**5**	**2,400**	**-**	**2,400**	1,725	-	1,725
Other income	**6**	**2,020**	**-**	**2,020**	2,070	-	2,070
Total income		**635,323**	**2,264,713**	**2,900,036**	474,335	2,138,434	2,612,769
Expenditure on:							
Raising funds	**7**	**350,025**	**-**	**350,025**	337,613	-	337,613
Charitable activities	**8**	**303,089**	**2,207,356**	**2,510,445**	234,229	2,225,154	2,459,383
Total expenditure		**653,114**	**2,207,356**	**2,860,470**	571,842	2,225,154	2,796,996
Net income/(expenditure)		**(17,791)**	**57,357**	**39,566**	(97,507)	(86,720)	(184,227)
Other recognised gains and losses:							
Other gains/(losses)	**14**	**(905)**	**35,672**	**34,767**	(88)	35,199	35,111
Net movement in funds	**10**	**(18,696)**	**93,029**	**74,333**	(97,595)	(51,521)	(149,116)
Reconciliation of funds:							
Fund balances at 1 April 2024		**296,610**	**1,066,000**	**1,362,610**	394,205	1,117,521	1,511,726
Fund balances at 31 March 2025		**277,914**	**1,159,029**	**1,436,943**	296,610	1,066,000	1,362,610

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.

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CHILDREN IN CROSSFIRE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	**15**	**317,128**		298,443	
Cash at bank and in hand		**1,178,615**		1,112,792	
		1,495,743		1,411,235	
Creditors: amounts falling due within one year	**16**	**(58,800)**		(48,625)	
Net current assets			**1,436,943**		1,362,610
The funds of the charity					
Restricted income funds	**19**		**1,159,029**		1,066,000
Unrestricted funds	**18**		**277,914**		296,610
			1,436,943		1,362,610

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 26 January 2026

Signed by:
Marcus O'Neill
B702838CD91143C...
Marcus O'Neill (Chairperson)
Trustee

Signed by:
Ashley Young
507B5A7F4471433...
Ashley Young
Trustee

Company registration number NI054061 (Northern Ireland)

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CHILDREN IN CROSSFIRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from operations	**24**		**63,423**		85,287
Investing activities					
Investment income received		**2,400**		1,725	
Net cash generated from investing activities			**2,400**		1,725
Net cash generated from financing activities			**-**		-
Net increase in cash and cash equivalents			**65,823**		87,012
Cash and cash equivalents at beginning of year			**1,112,792**		1,025,780
Cash and cash equivalents at end of year			**1,178,615**		1,112,792

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CHILDREN IN CROSSFIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Children in Crossfire is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Unit 3, 2 Springrowth House, Springtown Industrial Estate, Derry, BT48 0GG.

1.1 Basis of preparation

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.

1.6 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.

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1 Accounting policies **(Continued)**

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.

1.9 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.

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1 Accounting policies **(Continued)**

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 2025 £	Unrestricted funds 2024 £
Donations and gifts	**630,903**	470,540

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4 Charitable activities

	2025	2024
	£	£
Grant funding	**2,264,713**	2,138,434

Grant funding		
Irish Aid, Department of Foreign Affairs and Trade	**123,163**	365,748
Hilton Foundation	**938,731**	980,342
Summerhill Foundation	**150,000**	100,000
James Percy Foundation	**200,000**	287,859
Civil Society Fund (Dept of Foreign Affairs and Trade)	**444,663**	-
Apex	**15,000**	15,000
WorldWise Global Schools	**12,949**	-
Rockhill & Aishling Holiday Parks	**1,796**	1,339
Sail Around Ireland	**-**	9,984
Glenhill Merchants	**-**	2,000
Other	**378,411**	376,162
	2,264,713	2,138,434

5 Income from investments

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Interest receivable	**2,400**	1,725

6 Other income

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Management charge	**2,020**	2,070

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7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Staging fundraising events	**152,216**	137,639
Staff costs	**197,809**	199,974
	350,025	337,613

8 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	**448,739**	435,388
Programme costs	**1,846,081**	1,859,652
CRM subscription and associated costs	**17,371**	16,462
Promotions and publications	**2,216**	645
Insurance	**4,059**	3,968
Utilities	**8,963**	8,417
Cleaning	**1,209**	1,289
Repairs and maintenance	**12,541**	2,106
Postage, stationery & advertising	**4,738**	3,347
Telephone	**7,865**	14,563
IT costs	**9,948**	10,086
Travelling expenses	**34,290**	15,668
Other staff costs	**24,941**	18,989
Rent	**14,700**	14,700
Miscellaneous expenses	**11,982**	9,623
	2,449,643	2,414,903
Share of support and governance costs (see note 9)		
Governance	**60,802**	44,480
	2,510,445	2,459,383
Analysis by fund		
Unrestricted funds	**303,089**	234,229
Restricted funds	**2,207,356**	2,225,154
	2,510,445	2,459,383

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9 Support costs allocated to activities

	2025	2024
	£	£
Governance costs	**60,802**	44,480
Analysed between:		
Charitable activities	**60,802**	44,480

10 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	**8,400**	9,000

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 (2024: £nil). No trustee received payment for professional or other services supplied to the charity (2024: £nil).

12 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	15	16

Employment costs	2025	2024
	£	£
Wages and salaries	**586,299**	579,267
Social security costs	**48,253**	44,063
Other pension costs	**11,996**	12,032
	646,548	635,362

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:

	2025	2024
	£	£
Aggregate compensation	**265,592**	265,579

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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 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
Gains/(losses) upon:	£	£	£	£	£	£
Foreign exchange	**(905)**	**35,672**	**34,767**	(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

	2025	2024
Amounts falling due within one year:	£	£
Grant funding receivable	**262,550**	267,221
Other debtors	**23,904**	9,054
Prepayments and accrued income	**30,674**	22,168
	317,128	298,443

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	**12,340**	14,850
Accruals and deferred income	**46,460**	33,775
	58,800	48,625

17 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	**11,996**	12,032

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.

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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 2024	Incoming resources	Resources expended	Gains and losses	At 31 March 2025
	£	£	£	£	£
General funds	**296,610**	**635,323**	**(653,114)**	**(905)**	**277,914**

Previous year:	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

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 2024	Incoming resources	Resources expended	Gains and losses	At 31 March 2025
	£	£	£	£	£
Irish Aid, Department of Foreign Affairs and Trade	**-**	**123,163**	**(123,163)**	**-**	**-**
Other Restricted Grants	**503,660**	**358,335**	**(600,036)**	**-**	**261,959**
Hilton Foundation	**324,308**	**938,741**	**(686,897)**	**35,672**	**611,824**
Summerhill Foundation	**116,908**	**150,000**	**(168,162)**	**-**	**98,746**
James Percy Foundation	**88,507**	**200,000**	**(221,625)**	**-**	**66,882**
Apex	**15,798**	**36,097**	**(36,097)**	**-**	**15,798**
The Ireland Funds America	**9,844**	**765**	**(765)**	**-**	**9,844**
Civil Society Fund (DFA)	**-**	**444,663**	**(360,625)**	**-**	**84,038**
WorldWise Global Schools	**-**	**12,949**	**(9,986)**	**-**	**2,963**
Sail Around Ireland	**6,975**	**-**	**-**	**-**	**6,975**
	1,066,000	**2,264,713**	**(2,207,356)**	**35,672**	**1,159,029**

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19 Restricted funds **(Continued)**

Previous year:	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
Hugo Trust	6,077	-	(6,077)	-	-
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
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

Nature of material restricted funds

Irish Aid, Department of Foreign Affairs and Trade
This project supports pre-primary education programmes in Tanzania, primarily targeting children aged 3–4 years across three regions of the country. The project cycle came to an end during the year under review and was subsequently replaced by the Civil Society Fund, which continues to support similar objectives in the education sector.

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

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.

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19 Restricted funds **(Continued)**

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

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 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Current assets/(liabilities)	**277,914**	**1,159,029**	**1,436,943**
	277,914	**1,159,029**	**1,436,943**

	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

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

Transactions with related parties
During the year the charity entered into the following transactions with related parties:

During the year there were donations received from the Meg Roper Trust totalling £350,000 (2024: £50,000), of which Dominic Joseph Fitzpatrick is a Trustee. There were no amounts outstanding at the year-end.

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24 Cash generated from operations

	2025	2024
	£	£
Surplus/(deficit) for the year	**39,566**	(184,227)
Adjustments for:		
Investment income recognised in statement of financial activities	**(2,400)**	(1,725)
Foreign exchange differences	**34,767**	35,111
Movements in working capital:		
(Increase)/decrease in debtors	**(18,685)**	243,559
Increase/(decrease) in creditors	**10,175**	(7,431)
Cash generated from operations	**63,423**	85,287

25 Analysis of changes in net funds

The charity had no material debt during the year.