

Charity registration number NIC101412

Company registration number NI054061 (Northern Ireland)

CHILDREN IN CROSSFIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

CHILDREN IN CROSSFIRE

CONTENTS

	Page
Charity Information	1
Trustees' report	2 - 11
Independent auditor's report	12 - 15
Statement of financial activities	16 - 17
Balance sheet	18
Statement of cash flows	19
Notes to the financial statements	20 - 30

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 Peter McEvoy Clonagh Boyle Anna Mulvenna
Charity number	NIC101412
Company number	NI054061
Registered office	2 St Joseph's Avenue DERRY BT48 6TH
Auditor	Moore (NI) LLP 21-23 Clarendon Street Derry-Londonderry BT48 7EP
Bankers	Danske Bank Donegall Square West Belfast PO BOX 183 Bank of Ireland 27 Culmore Road Londonderry BT48 8JB

CHILDREN IN CROSSFIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

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

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

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

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

Ensuring our work delivers our aims

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

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

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

The Focus of our work

The overarching guide to our work continues to be the organisational strategic plan. Foundations for a better Future (2022-2026) see www.childrenincrossfire.org. 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".

CHILDREN IN CROSSFIRE

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

FOR THE YEAR ENDED 31 MARCH 2023

Foundations for a Better Future 2022 -2026 has emerged from extensive consultation with colleagues and partners in Ireland, Tanzania and Ethiopia during a period of extraordinary global change and when the COVID-19 pandemic has created the worst crisis in education and learning in over a century. Building on our achievements to date and lessons from the previous strategy, it is evident to us that investing in Early Childhood Education is the key to long-term development and our common future.

Programme Interventions

1) Tanzania Programme

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

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

2) Ethiopia Programme

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

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

3) Global Citizenship Education (GCE) - Development Education / Public Engagement Programme

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

How our activities deliver public benefit

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

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

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

Volunteers

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

CHILDREN IN CROSSFIRE

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

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

We continue to work tirelessly alongside our partners and communities to address the needs and issues affecting our beneficiaries. We have worked closely with our programme partners to strengthen policy and capacity in the areas of safeguarding, governance, human resources and finance, all of which ultimately lead to the effective use of resources and procedures to ensure the most sustainable approach to programme implementation. During this year we developed and launched new organisational and country strategic plans for the period 2022-2026. This was a comprehensive process of review and reflection on the previous strategy, as well as applying learning for the future. The way we work was impacted by COVID and we are now looking ahead with the learning from that period to help us work more efficiently and effectively to serve our target groups. 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 12 staff working closely with a range of local partners in our target regions of Mwanza, Morogoro and Dodoma. We continue to be a leading national stakeholder in improving the lives of young children combining our strong track record and reputation for delivering strong interventions that impact thousands of children in our target areas, as well as contributing to national policy and advocating for all children in Tanzania.

The Integrated School Readiness Programme remains the anchor of our work, supporting children to succeed in education. During 2022/23 the programme scaled to 409 schools across the target regions, providing new levels of scaling and reaching over 56,376 children during the year in quality Early Childhood Education. Our approach of working alongside local and national government officials helps build capacity and understanding of the importance of investments in young children for long term national development and supports the scaling of our programme through systems strengthening.

The launching of a new National Multi-sectoral Early Childhood Development Policy in December 2021 has proved a catalyst for awareness at the national level for the importance of investing in young children. Children in Crossfire continue to be a key player in advocating for implementation of the policy, supporting delivery across all 26 regions of the mainland Tanzania through our grant with the Hilton Foundation.

During 2022 we also initiated a new areas of programming that aims to develop access to quality early learning in informal and non-formal settings for 3-5 year old children in high density urban settings. We have completed a comprehensive situation analysis and engaged 20 Early Learning centres that will grow to 70 centres in 2023/24.

Overall Key achievements include:

- 56,376 children – 28,062 girls and 28,314 boys reached in 409 schools across Dodoma, Mwanza and Morogoro.
- 436 teachers trained in pre-primary education.
- 72% of teachers demonstrating high quality standards – compared to 26% in 2018.
- New National Multisectoral Early Childhood Development Policy (NMECDP) initiated across all 26 regions of mainland Tanzania, with Children in Crossfire playing key national co-ordination role.
- 2,391 children aged 3-5 years supported in 36 ECD centres across Mwanza and Morogoro.
- 9 classrooms built in Dodoma Region.
- 801 articles, features and interviews highlighting importance of early childhood development across multiple communications platforms in partnership with Union of Tanzanian Press Clubs (UTPC).

CHILDREN IN CROSSFIRE

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

FOR THE YEAR ENDED 31 MARCH 2023

Ethiopia Programme

In Ethiopia, during this year we were successful in registering as an International NGO. This is a significant step in the evolution of our programming and allows us to establish a direct presence in the coming years. While we continue to work through local partners, we will also now be able to engage directly to advocate for investments in young children.

Programmatically we continued to support our partners in Oromia region and Addis Ababa to address the education, nutrition and health needs of young children in those areas. Challenges remained in the Ethiopian context and especially in Oromia region where ethnic tensions and government restrictions due to a state of emergency continued to cause delays in our ability to roll out programme activities.

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

The Integrated School Readiness Programme, improving quality of early learning in 33 schools in Addis and Wolisso reached over 14,000 children and training 348 teachers. It remains a challenging context in these schools, with very large enrolment numbers on Addis and poor classroom conditions in Wolisso.

In Addis Ababa, we continued to support a vulnerable community of 60 families with nutrition, income generation and a savings and credit cooperative. Addis was also impacted by large increases in displaced people from conflict in other areas of the country. This impacted the schools we worked in and we provided specific support in terms of housing, food and medical treatment for 37 families that were previously living on the street.

Overall key achievements:

- 14,686 children participated in high quality early childhood education programme in Wolisso and Addis Ababa.
- 286 children given life-saving treatment at St Luke's Hospital's Therapeutic Feeding Unit in Wolisso – a mortality rate of 3.4%.
- 37 displaced families supported with housing, food and medical treatment in Addis
- Ongoing support for 240 health extension workers to conduct community engagement on nutrition.
- 75 women supported to set up own businesses through new savings and loan association.
- Emergency feeding programme delivered to 120 families in Addis Ababa.

Development Education Programme

Across Ireland we work with teachers, Initial Teacher Education, students, principals and the wider formal education sector, to foster a deeper understanding and engagement with global citizenship across curriculum, policy and practice. We work with partners to reach teachers and ITE students through our Educating the Heart programme. Educating the Heart provides participants with the skills, knowledge, confidence and resources to actively engage students in cultivating the necessary skills and values required to participate in the world as compassionate global citizens. All of our GCE programmes are rooted in the curriculum and designed to enhance the professional development of teachers and to support them to become active global citizens.

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

During the year 2022-23 challenges of COVID-19 eased and schools returned to normal. As a result we were able to re-engage direct delivery of our Educating the Heart programme. After nearly 10 years of delivering this programme we initiated a comprehensive review of Educating the Heart that will complete in 2023 and provide an updated, fit for purpose programme that responds to new norms around the value of outdoor learning, issues of global justice connected more directly to our own overseas programmes and online engagement for a more supportive teachers journey towards actions for sustainable development.

CHILDREN IN CROSSFIRE

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

FOR THE YEAR ENDED 31 MARCH 2023

Overall key achievements

- Educating the Heart reached 147 teachers across 69 schools which included 47 primary and 22 post primary.
- Embedding Educating the Heart into ITE, partnering with Ulster University to integrate Educating the Heart to all 30 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
- Initiated a comprehensive review of Educating the Heart programme.

Public Engagement Programme

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

Overall key achievements

- 85,056 people were reached through our events and workshops
- A Human Rights film festival in Derry that showcased short films made by young people profiling the SDGs with 120 participants attending on the day
- Large community murals were painted in 3 communities to highlight the impact of climate change.
- 55 Youth and community workers attend Vision 2030 workshops to developed plans for taking sustainable actions for global justice.

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.

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

In 2022-2023 our website went through a complete redesign. This redesign focused on not just a complete visual update with updated graphics, imagery and video content, but also an accessibility update for the website. This included the installation of additional accessibility features via an accessibility toolbar.

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

CHILDREN IN CROSSFIRE

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

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

Total income for the year was £2,673,428 of which £2,145,593 was generated from grant funding, and £523,645 from donations and fundraising activities.

Total expenditure was £2,801,197 of which £2,500,822 was expended on direct charitable activities and £300,375 on raising funds. These figures represent a sustained high level of direct charitable interventions.

Restricted funds account for 80% (2022: 80%) of total incoming resources in the period under review, with six major funders accounting for 77% of restricted incoming resources (2022: five major funders accounting for 83% of restricted incoming resources). Efforts continue to redress this imbalance and there have been a few mid-tier Trust grant funders secured in this year. The Board recognises the need for a balanced portfolio of institutional funders and hence the investment in strategic grant fundraising to redress. Significant work has been done in the area of Trusts & Foundations with an employee now appointed to pursue applications & secure funding. Significant work has also been done in the area of managing costs where the trustees undertook work to realign the operating cost base and programme scope. Work is still be carried out within this area, together with efforts to seek new mid-term funders.

Unrestricted funds accounts for 20% (2022: 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 £1,511,726, of which £394,205 were general unrestricted funds and £1,117,521 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 increased by 4% to £394,205 (2022 £375,479) over the course of the year and attribute this to investment in the charity's fundraising activities.

CHILDREN IN CROSSFIRE

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

FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods

International Programmes

2023 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, and a responsible exit from Morogoro and Mwanza regions as the programme transitions to a focus on scaling quality PPE and developing the programming in high density urban setting in Dar es Salaam. Our systems strengthening approach means that we can continue to pilot models of quality provision and strengthen the system to take these models to scale. Next year we expect to reach 100,00 children. Our direct programming is further supported by our work at the national level advocating for the implementation of the National Early Childhood Development Plan – working with national networks and civil society organizations in 16 regions across the country to bring policy into practice.

In Ethiopia, building on the successful registration, we will establish a direct presence, employ staff and have an office. This means we will be able to support our partners better and improve the quality of programme implementation – combining direct programming with local and national advocacy engagement. We have paused our programming in Addis until we are more able to meet the needs of children in schools there, and will focus on scaling our Wolisso programme to as many school as possible.

Whilst the situation remains potentially unstable, we are better prepared and have more capacity to adapt programming to any changes in context.

Development Education & Public Engagement

2023 will be an important year for the GCE programme. A high-capacity staff team and a new improved version of our flagship Educating the Heart programme will allow us to deepen the impact of this important work. There are ambitious plans for our GCE programme going into 2023 and beyond. We will continue to engage formal education and schools in our target areas with our Educating the Heart Programme, and non-formal community groups with our Vision 2030 programme – educating children and adults on the importance of international development to take actions on issues of global justice and the SDG's. We will deliver an updated programme that offers blended learning and can reach more target groups in ways that meet their needs. Our public Engagement work continues to make the case for investment in SDG's and calling people to take actions of global justice issues – we will have impactful murals in key locations, support film festivals and human rights events as well as engage in online campaigns to target groups.

Structure, governance and management

Governing Document

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

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

Marcus O'Neill (Chairperson)

Don McLeish

Rose Kelly

(Resigned 19 April 2023)

Seamus Farrell

Dominic Joseph Fitzpatrick

Anne Duffy

Ashley Young

Liam Nelis

Damian Collins

Peter McEvoy

Clionagh Boyle

Anna Mulvenna

CHILDREN IN CROSSFIRE

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

FOR THE YEAR ENDED 31 MARCH 2023

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.

CHILDREN IN CROSSFIRE

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

FOR THE YEAR ENDED 31 MARCH 2023

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.

CHILDREN IN CROSSFIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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

11 September 2023