

CHILDREN IN CROSSFIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Marcus O'Neill (Chairperson) Don McLeish Seamus Farrell Dominic Joseph Fitzpatrick Anne Duffy Ashley Young Liam Nelis Damian Collins Clionagh Boyle Anna Mulvenna Bernadette Brown	(Appointed 1 May 2024)
Charity number	NIC101412	
Company number	NI054061	
Registered office	2 St Joseph's Avenue DERRY BT48 6TH	
Auditor	Moore (NI) LLP 21-23 Clarendon Street Derry-Londonderry BT48 7EP	
Bankers	Danske Bank Donegall Square West Belfast PO BOX 183 Bank of Ireland 27 Culmore Road Londonderry BT48 8JB	

CHILDREN IN CROSSFIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

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

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

Objectives and activities

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

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

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

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

Ensuring our work delivers our aims

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

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

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

The Focus of our work

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

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

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

FOR THE YEAR ENDED 31 MARCH 2024

Strategies for achieving aims and objectives

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

Programme Interventions

Tanzania Programme

Our Tanzanian Programme builds on the success of previous programming in Pre-primary and pre-school settings, delivering an integrated approach which continues to focus on children ranging from 0 to 6 years old developed across two main pillars: -

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

Ethiopia Programme

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

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

Global Citizenship Education – Rol and NI

Our Development Education (DE) programme will continue to increase cultivation of global citizenship through the formal education sector working in partnership and utilizing an innovation and ground-breaking approach through our 'Educating the Heart' brand.

Criteria used for assessing success

How our activities deliver public benefit

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

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

Public benefit

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

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

FOR THE YEAR ENDED 31 MARCH 2024

Volunteers

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

Achievements and performance

Significant activities and achievements against objectives

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

Tanzania Programme

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

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

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

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

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

Overall Key achievements include:

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

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

FOR THE YEAR ENDED 31 MARCH 2024

Ethiopia Programme

During the reporting year and following formal registration as an International NGO in Ethiopia in 2022, we were able to establish a country office and employ our first staff member. This made a significant impact in our capacity to support partners and engage in the sector regionally and nationally to make the case for investment in early childhood development. Our programmes continued to work with local partners to address the education, nutrition and health needs of young children in our target regions of Addis Ababa and Oromia. Challenges remain in the Ethiopian context and especially in Oromia region where ethnic tensions and travel restrictions impact our ability to roll out programme activities. However, strong local partners and investments in local capacity to deliver the programme means this impact has been minimised.

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

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

Overall key achievements:

- 22,321 (10,907 girls and 11,414 boys) children benefited from our early childhood education programme in school in Addis Ababa.
- 541 teachers in target school in Addis Ababa trained.
- 6,967 (3,383 girls and 3,584 boys) children benefited from quality early learning in 128 school in Wolisso and Delila woreda in the Oromia region.
- 344 children given life-saving treatment at St Luke's Hospital's Therapeutic Feeding Unit in Wolisso – a mortality rate of 3.4%.
- Ongoing support for 240 health extension workers to conduct community engagement on nutrition.
- 75 women supported to set up own businesses through new savings and loan association.
- Access to safe water secured through provision of a shallow well for 1,500 families in 2 vulnerable communities in Wolisso

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Global Citizenship Education

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

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

During the report year, we paused delivery of Educating the Heart to complete a comprehensive review and redesign of the whole programme. As a response to the post-COVID context and recognising the increasing demands of schools, we redesigned Educating the Heart to meet teachers where they are, evolve more digitised content and to enhance the whole school journey as part of the Compassionate Schools Award.

Overall key achievements:

- Completed a 9-month comprehensive and extensive review and design of Educating the Heart that consulted over 50 stakeholders, teachers and professionals to reimagine the programme for a post-COVID world.
- Piloted the new Educating the Heart programme across 2 workshops, engaging 33 teachers across 17 schools ROI and NI
- Embedding Educating the Heart into ITE, partnering with Ulster University to pilot Educating the Heart to 15 PGCE students at Ulster University Coleraine Campus
- We have begun to support and nurture our schools through the compassionate school award journey after a significant amount of disruption and school closure

Fundraising performance

Communications

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

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

Dignified Storytelling

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

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Social and Digital Media

Our website is a key gateway to our work, so it is crucial that ours is up to date, engaging and accessible.

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

Financial review

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

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

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

Unrestricted funds accounts for 19% (2023: 20%) of incoming resources which is in line with the previous year, reflecting the challenges of operating in the community and voluntary sector amidst the current cost of living crisis which is impacting the charity through reductions in voluntary income generation. The Board recognises the importance of continuing to invest in fundraising so that we continue to develop, diversify and grow regular giving income. Investment focus aim is to continue to increase our profile generated through communications, ongoing fundraising, our engaging events, an increase in corporate partnerships and our close working relationships internally with our Fundraising Department.

The balance on total funds at the year-end was £1,362,610, of which £296,610 were general unrestricted funds and £1,066,000 were restricted funds held at the year end.

Reserves policy

Unrestricted Reserves are defined by the Trustees as those funds freely available for use as the organisation so determines and thereby excludes any restricted or designated funds. Specifically, the Reserves are required to:

- maintain the equivalent of three months' running costs in case of any unforeseen or statutory commitments;
- have a reasonable level of bridge funding to support cash-flow for projects or programmes where donor funding may be delayed or funded in arrears; and
- have a level of contingency funds to protect against any shortfall in expected donor funding.

The Finance & General Purposes Committee which monitors reserves on behalf of the Trustees have noted that Unrestricted reserves have decreased by 25% to £296,610 (2023: £394,205) over the course of the year and attribute this to investment in the charity's fundraising activities.

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

FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

International Programmes

Tanzania and Ethiopia

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

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

Global Citizenship Education

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

Structure, governance and management

Governing Document

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

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

Marcus O'Neill (Chairperson)

Don McLeish

Rose Kelly

(Resigned 19 April 2023)

Seamus Farrell

Dominic Joseph Fitzpatrick

Anne Duffy

Ashley Young

Liam Nelis

Damian Collins

Peter McEvoy

(Resigned 31 January 2024)

Clionagh Boyle

Anna Mulvena

Bernadette Brown

(Appointed 1 May 2024)

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

FOR THE YEAR ENDED 31 MARCH 2024

Recruitment and appointment of trustees

Method of recruitment and appointment of trustees.

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

Policies for the induction and training of Trustees

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

Organisational structure

The business of the Charity, which comprises four legal entities in UK, Ireland, USA and Tanzania, is directed by what is effectively the same Board of Trustees. The Board, which meets 4 times per year, aims to have a minimum of 10 members with a variety of experience and skill-sets to help define and implement the strategic direction of the organisation.

The Board is further supported by a number of sub committees comprising both Board and relevant staff representatives which provide a mechanism for more effective governance and input of the Board on executive matters.

Management

Operational responsibility has been assigned to the Executive Director, appointed by but not a member of the Board, who is supported by a senior team of department managers. The operational business of the organisation is managed through a Country Programme Management Group (CPMG) supported by individual programme Focus Groups. Monitoring and reporting structures have been similarly realigned using Results-Based Management (RBM) tools. Collectively these measures enable a clearer focus on results throughout the organisation and wider understanding of how the organisation works together towards overall Outcomes and Impact.

Statutory and Regulatory Compliance

Children in Crossfire is registered in Ireland with both the NI Charity Commission and the Charities Regulatory Authority (ROI) and fully comply in meeting all reporting & disclosure requirements.

Children in Crossfire is an active member of a number of relevant sector networks including the Institute of Fundraising (IoF), Northern Ireland Community & Voluntary Association (NICVA), Coalition of Aid and Development Agencies (CADA), Irish Development Education Association (IDEA), BOND UK (membership body for British Overseas NGO's for Development), and the Irish Association of Non-Governmental Development Organisations (Dochas). Children in Crossfire collaborates with these networks to both self-regulate activities to develop and benchmark our governance activities against peer organisations. Children in Crossfire is also a signatory to the Dochas Code of Images and Messages. Children in Crossfire exercise our responsibility to safeguard the welfare of all vulnerable people through a commitment to the implementation of rigorous policies, codes of behaviour and implementation procedures. We are committed to a zero-tolerance approach of misconduct. We have safeguarding policies in place with clear procedures for handling disclosures. Children in Crossfire also adheres to a Child Protection Policy in all of the countries in which we work. We have aligned our policy, all our training and implantation procedures to the UN Convention on the Rights of the Child (UNCRC) and specific country laws and policies.

Children in Crossfire is wholly committed to effective implementation of all its policies and exceeding its regulatory requirements.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Induction and training of trustees

Risk Management

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

The overall risk management framework has been refined to include:

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

Statement of Trustees' responsibilities

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

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

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

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

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

Auditor

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

Small company provisions

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

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

Marcus O'Neill (Chairperson)
Trustee

19 September 2024