REGISTERED CHARITY NUMBER: NIC105091

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2023

for

Tuesday's Child

Lynn Drake & Co Ltd
Chartered Accountants
1st Floor
34 B-D Main Street
Moira
Co. Armagh
BT67 0LE

Tuesday's Child

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for the Year Ended 31 March 2023

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Tuesday's Child

Reference and Administrative Details for the Year Ended 31 March 2023

TRUSTEES	Orla Frances Sheehan (Chairperson) Sean Jordan Kathleen Gill
PRINCIPAL ADDRESS	74 North Parade Belfast Co. Antrim BT7 2GJ
REGISTERED CHARITY NUMBER	NIC105091
INDEPENDENT EXAMINER	Lynn Drake & Co Ltd Chartered Accountants 1st Floor 34 B-D Main Street Moira Co. Armagh BT67 0LE
BANKERS	Ulster Bank Ltd 130 Andersonstown Road Belfast BT11 9BY

Tuesday's Child

Report of the Trustees
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

Report of the Trustees for the Year Ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Objectives and aims

Tuesday's Child provides humanitarian relief to children living in countries ravaged by war and extreme poverty.

The charity fundraises to support children exhausted by war and famine. Food aid, clean water, education, health-care and other essentials for daily living e.g. clothes, shoes, blankets, hygiene items are priorities. Recreational activities for health and well-being of children traumatised by war are also provided.

Tuesday's Child was inspired during a visit to Medjugorje in Bosnia Herzegovina in May 2006 and founded in March 2007. Medjugorje is a fountain of grace and a light of the world. It was here that Our Lady first visited six children asking for prayer and fasting for peace in the world and calling people to turn back to God. The first children the charity supported attended Sunce school Mostar, Bosnia Herzegovina. The charity blossomed and has since helped many children in different parts of the world.

Children supported through Tuesday's Child are from different countries and faiths. Since 2007 Tuesday's Child is blessed to have provided humanitarian aid to children in: Bosnia-Herzegovina, Bolivia, Brazil, Chile, Congo DRC, Egypt, Grenada, India, Israel, Kenya, Palestine - Gaza and West Bank, Pakistan, Nigeria, Philippines, Syria, Sudan, Uganda, Zambia and Ghana. Child boat refugees rescued in the Mediterranean have also benefited. In each place, Tuesday's Child partners with catholic missionaries, with good local networks.

Tuesday's Child aims to respond to humanitarian disasters caused by climate changes, war, famine, poverty and human trafficking. Emergency appeals include: Chile landslide, Pakistan floods, Philippines typhoon, plight of boat refugees rescued from trafficking boats in the Mediterranean, the war in Gaza, the war in Syria and the war in Ukraine.

Children benefiting from funds for this financial year (1 April 2022 - 31 March 2023) live in Kenya, Uganda and Ukraine. Monies raised were used to provide support:

1. Children living in poverty in Nairobi, Kenya
2. Children living in poverty in Nebbi, Uganda
3. Children living in war and poverty in Kiev, Ukraine

Every child is made in the image and likeness of God. Every child has the God given right to life and the right to live in peace and to be loved. Tuesday's Child recognises the face of Christ in every child. The dignity and rights of every child must be respected regardless of nationality, gender, faith or culture.

Tuesday's Child has witnessed the poverty and extreme hardship many children live when meeting children helped by the charity. Every child has the right to food, water, shelter, education, health-care and to be safe. Every child has the right to play and to have fun. Every child has the right to a nationality and the right to freedom of religion.

Tuesday's Child has witnessed the ravages of war on children and the devastating impact on their lives and their families. War is a crime against humanity. Our world needs the gift of peace more than ever. Tuesday's Child also organises faith events locally to pray for peace inviting children in different countries to unite in prayers for peace. Proceeds of prayer events go to humanitarian support of children living in areas of the world who have no peace.

Tuesday's Child has also witnessed the plight of children and young people who are trafficked. We have met young migrants rescued from the Mediterranean, listened to their stories and funded catholic missionaries helping them. We have also witnessed the horrific genocide of children in Gaza and the West Bank because of their ethnicity and have met with children who have been shot or injured in bombings and later died of their injuries in Gaza and Egypt. We have also met babies and children in paediatric hospitals in Gaza refused transfer for urgent medical treatment because of their ethnicity. Children in Gaza who have watched their parents and grandparents deliberately killed in front of them and children injured in the annihilation of their families have given harrowing testimonies. Child prisoners in the West Bank have told of their experience of being arrested, imprisoned and tortured in jails.

Tuesday's Child upholds the dignity of life of the unborn child. Every child has the right to be born. Whether a child is in the womb or outside the womb does not change their humanity or the truth that they are a living and growing human being. The only difference between us and a child in the womb is time. The womb should be the safest place in the world for any child. War zones are dangerous places for little babies in the womb. Mortality reports on deaths of children killed in war do not include babies living and growing in the womb who died when their mothers who are killed.

Peace for every child born and as yet unborn.

OBJECTIVES AND ACTIVITIES
PUBLIC BENEFIT

Beneficiaries of Tuesday's Child are vulnerable children living in areas of war and extreme hardship.

Our first purpose is for the protection and preservation of health among children in any part of the world. The benefits which flow from this purpose is that they will have improved health and well-being and be safe from harm. These benefits are evidenced from projects we have financially assisted to date that include: food-aid, medicines and health-care, rescue of children from danger, recreational activities to help with children's overall well-being. In Gaza for example, we support children living in extreme conditions of war and poverty. In Syria, we have helped children traumatised by war in Aleppo. In response to the refugee crisis in the Mediterranean we supported safe shelters for boat refugees to live and provided clothes, shoes, hygiene items, sports and leisure items, first aid medicines and blankets, tents and sleeping bags.

The benefits which flow from our key purpose of relieving poverty is that children and their families are being assisted with basics to live with human dignity and a better quality of life. This is demonstrated by the various humanitarian projects that we have assisted to date which include the provision of food aid, provision of clean drinking water, medicines, medical aids, provision of clothes, shoes etc. We also try to respond to humanitarian disasters where children often suffer the most and are at highest risk from deprivation and injustice eg: Pakistan floods, Philippines typhoons, Chile landslide, Gaza war, Syria war and the Boat Refugee crisis.

The benefits which flow from our purpose of advancing education is that children are given the opportunity to learn and gain education that will assist them into adulthood an help them work their way out of poverty. These benefits are evidenced from projects financially assisted to date that include: the rescue of child scavengers and their enrolment in schools and support with books and food at school; financial assistance was also given to building a new school in Karnataka, India and educational grants to students orphaned by Boko Haram in Nigeria; provision of salary for a teacher and educational materials for children with disabilities in the Wajir Centre of Rehabilitation for children with disabilities, North East Kenya; educational support for children living in Eastlands, Nairobi.

In the current period children living in Nairobi in Kenya, Nebbi in Uganda and Kiev in Ukraine have benefited.

In Kenya, funds contributed to Christmas parties for street children and children from different villages across the country. A total of 600 children attended in 15 different places.

In Uganda, about 300 children in Nebbi parish all enjoyed a Christmas party. Children also received new clothes.

In Ukraine, children and their families displaced from Kiev received food boxes, approximately 90 families in 10 villages. Each food box costs 30 Euro. Children displaced from Kiev also receive Christmas gifts. A children's home in Kiev dedicated to the Immaculate Heart of Mary and home to 50-60 children also received support for daily living.

There is no harm (we work through charity missionary partners on the ground). There is no private benefit from the work.

We wish to thank donors who have supported Tuesday's Child and helped bring a little relief to some of the many suffering children in our world.

OBJECTIVES AND ACTIVITIES

Tuesday's Child presented a birthday bouquet of red and white roses to Our Lady on 8 September 2023 in Medjugorje. The bouquet was on behalf of children who wished Our Lady Happy Birthday by praying a Rosary. Children from different countries united in the rose bouquet.

FINANCIAL REVIEW

Reserves policy

The charity's policy is to retain a level of free reserves, which matches the needs of the organisation both at the current time and in the foreseeable future. The charity has developed a plan to establish and maintain this agreed level of free reserves. The charity will continue to monitor compliance with this policy on a regular basis and the Committee will review the appropriateness of the policy annually.

Scope

This policy applies to all employees, volunteers or board members of Tuesday's Child.

Context

Tuesday's Child aims to keep money aside as a reserve to protect the charity against drops in income or to allow it to take advantage of new opportunities. Tuesday's Child reserves can be spent on any of its aims.

Monitoring and reviewing the Reserves Policy

Tuesday's Child will review the Reserves Policy on an annual basis at the time of the annual accounts being prepared.

The Charity had net incoming resources for the year of £5,198 (2022: net outgoing resources of £11,975), which reflected the completion of a number of projects during the year. Unrestricted funds decreased by £5,198, the total funds at the end of the year amount to £7,960 (2022: £2,762).

FUTURE PLANS

Tuesday's Child sent £13,563 to beneficiaries in this period. This amount is considerably less than the previous two years of £43,894 and £35,619, respectively.

Total monies sent to partner projects in the 3 yr period (2021 - 2023) is £93,076.

The charity will review the deficit in the last period and consider new ways of fundraising and how best to draw new donors.

Tuesday's Child wishes to recruit new trustees with a heart for the plight of children exhausted by war and poverty to support the work of the charity

Tuesday's Child wishes to continue to support partner projects in the next financial period, funds permitting.

Tuesday's Child wishes to remain available to continue to respond to emergency humanitarian disasters where possible. Some of the most popular emergency appeals have been calls to help in practical ways where transport overseas was possible by air or sea e.g. Pakistan airlifts and The Good Ship Lollipop Appeal.

Given that war is raging against so many children across the world, Tuesday's Child wishes to continue to invite children in partner areas to unite again in praying the Rosary for peace on Our Lady's Birthday.

Tuesday's Child does not have paid employees and prefers to continue operating on a voluntary basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

RISK MANAGEMENT

Tuesday's Child has a governing document (6 March 2007), a deed of trust and constitutes an unincorporated charity. The charity is not a business and retains no paid employees.

All monies received into the charity are lodged and accounted for with good record keeping of inputs and outputs for monies received by: bank counter, online and in the post. There were no public collections this year given the pandemic and need for social distancing and keeping volunteers safe. Otherwise all monies collected are double counted and signed.

International transfers to project areas are completed by two trustees and sent into established accounts of missionary partners. All transactions go through the charity account.

Tuesday's Child also requires good financial reporting from missionary partners with updates on money expenditure and reports. We find that reporting from partners even in areas of war is excellent. All monies are spent following local needs assessments on the ground by charity partners who are best placed to assess greatest need and best use of funds. Field visits have also offered the opportunity to view work firsthand e.g Gaza, Kenya.

There have been no untoward events against the charity in the current period. In the event that any untoward events occur of detriment, these will be reported to relevant authorities.

Tuesday's Child is strictly humanitarian. The charity has no political affiliation. When invited to give interviews by local media our policy is made clear beforehand. Social media platforms used by the charity are also monitored.

Tuesday's Child is not sending volunteers to work in project areas currently given risks of places we are helping children in. Trustees may travel if the Committee considers it safe to do so and if before they are willing to self-fund the cost of travel.

The trustees are fully aware that the nature of the work in which the charity is involved can bring with it a high level of scrutiny to ensure that all activities are fully compliant with funding requirements and, therefore, beyond reproach. We endeavour to meet comply with the highest of standards of governance on the basis that all monitoring and evaluation of project delivery demonstrates achievement of all funders objectives and that funders' audits and vouching of financial expenditure and the independent examiners report confirm compliance with both probity and regularity in the use of monies received.

Approved by order of the board of trustees on 31 January 2024 and signed on its behalf by:

Orla Sheehan

Orla Frances Sheehan - Trustee

Independent Examiner's Report to the Trustees of Tuesday's Child

Independent examiner's report to the trustees of Tuesdays Child
I report on the accounts for the year ended 31 March 2023 set out on pages ten to fifteen.

Respective responsibilities of trustees and examiner

As the charity's trustees' you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 65(9)(b) of the Charities Act.
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

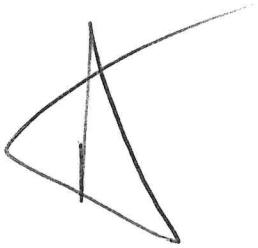
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records, It, also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention



Mr Billy Drake FCA

Lynn Drake & Co Ltd
Chartered Accountants
1st Floor
34 B-D Main Street
Moira
Co. Armagh
BT67 0LE

Independent Examiner's Report to the Trustees of Tuesday's Child

31 January 2024

Tuesday's Child

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	31.3.23 Unrestricted funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	21,104	24,989
EXPENDITURE ON			
Charitable activities	3		
Governance		1,415	761
Charitable Activities		14,491	36,203
Total		15,906	36,964
NET INCOME/(EXPENDITURE)		5,198	(11,975)
RECONCILIATION OF FUNDS			
Total funds brought forward		2,762	14,737
TOTAL FUNDS CARRIED FORWARD		7,960	2,762

The notes form part of these financial statements

Tuesday's Child

Statement of Financial Position
31 March 2023

	Notes	31.3.23 Unrestricted funds £	31.3.22 Total funds £
CURRENT ASSETS			
Debtors	5	627	-
Cash at bank		9,493	4,202
		10,120	4,202
NET CURRENT ASSETS		10,120	4,202
TOTAL ASSETS LESS CURRENT LIABILITIES		10,120	4,202
ACCRUALS AND DEFERRED INCOME	6	(2,160)	(1,440)
NET ASSETS		7,960	2,762
FUNDS	7		
Unrestricted funds		7,960	2,762
TOTAL FUNDS		7,960	2,762

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2024 and were signed on its behalf by:

Orla Frances Sheehan - Trustee

Sean Jordan - Trustee

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation
The charity is exempt from tax on its charitable activities. The HMRC tax reference is XT1055.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations & Fundraising	19,638	20,106
Just Giving	1,466	4,883
	21,104	24,989

continued...

3. CHARITABLE ACTIVITIES COSTS

	Support costs £
Governance	1,415
Charitable Activities	14,491
	15,906

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Prepayments	627	-

6. ACCRUALS AND DEFERRED INCOME

	31.3.23 £	31.3.22 £
Accruals	2,160	1,440

7. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	2,762	5,198	20,000	27,960
Community Fund - Department of Communities NI	-	-	(20,000)	(20,000)
	2,762	5,198	-	7,960
TOTAL FUNDS	2,762	5,198	-	7,960

continued...

7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,104	(15,906)	5,198
TOTAL FUNDS	21,104	(15,906)	5,198

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	14,737	8,025	22,762
Community Fund - Department of Communities NI	-	(20,000)	(20,000)
	14,737	(11,975)	2,762
TOTAL FUNDS	14,737	(11,975)	2,762

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,989	(16,964)	8,025
Community Fund - Department of Communities NI	-	(20,000)	(20,000)
	24,989	(36,964)	(11,975)
TOTAL FUNDS	24,989	(36,964)	(11,975)

continued...

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

9. COVID 19

Subsequent to the year end of the company, there has been a dramatic downturn in the global economy due to the impact of Covid-19. The trustees consider the outbreak of Covid-19 to be a non adjusting event after the reporting date. Given that the situation is fluid and unpredictable, an estimate of the financial effect is not possible at the date of issue of the financial statements. The trustees continue to monitor the situation closely and will continue to take appropriate steps to secure the viability of the organisation as and when necessary.

Tuesday's Child

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & Fundraising	19,638	20,106
Just Giving	1,466	4,883
	21,104	24,989
Total incoming resources	21,104	24,989
EXPENDITURE		
Support costs		
Management		
Printing	878	271
Just giving costs	50	313
Children of Ghana	-	6,000
Children of Gaza	-	8,025
Children of Aleppo, Syria	-	5,000
Children of Nairobi, Kenya	2,025	2,525
Children of Karnataka, India	-	4,277
Children of Wajir, Kenya	-	2,141
Children of Nebbi, Uganda	2,688	5,151
Children of Brazil	-	2,500
Children of Ukraine	8,850	-
	14,491	36,203
Governance costs		
Accountancy	1,350	720
Bank Charges	65	41
	1,415	761
Total resources expended	15,906	36,964
Net income/(expenditure)	5,198	(11,975)