

**CHILDREN IN CRISIS**

**REPORT AND FINANCIAL STATEMENTS**

**for the Year ended 31 March 2022**

Charity Registration No. 1020488

Company Registration No. 2815817 (England and Wales)

**CHILDREN IN CRISIS**

**TRUSTEES' REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

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# CHILDREN IN CRISIS

## TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

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### COMPANY INFORMATION

<b>Trustees</b>	Street Child Anthony Wallersteiner (appointed 13 October 2021)
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<b>Charity number</b>	1020488
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<b>Company number</b>	2815817
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<b>Registered office &amp; principal address</b>	33 Creechurch Lane London EC3A 5EB
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<b>Auditors</b>	Moore Kingston Smith LLP Chartered Accountants 9 Appold Street London EC2A 2AP
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<b>Bankers</b>	Coutts and Company 440 Strand London WC2R 0QS
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## **TRUSTEES' REPORT**

### **Who we are**

Children in Crisis focuses on education and child protection in countries affected by conflict. This is because education is always an expressed priority of people in need, as well as delivering multiple benefits to the individual, to the community and to wider society. Quality education is of intrinsic value to an individual's development as an autonomous, unique person: it provides the capabilities and skills to shape and pursue life goals, whatever these may be; it provides life-saving knowledge, for example in respect to avoiding risks from disease; it increases individual incomes and employment prospects; it builds community cohesion and peace in countries suffering conflict; and it supports national, social and economic development. To gain access to education or to benefit from it, children must be safe and secure, and protected from harm or abuse. Child protection is therefore key.

On 1 April 2018 Children in Crisis joined the Street Child group. Street Child exists to make the largest difference possible in the lives and to the educational prospects of the world's poorest and most marginalised children. The acquisition notably expanded the group's impact into Afghanistan and the Democratic Republic of Congo, which have been Children in Crisis' flagship operations in recent years. Children in Crisis remains a live entity in the Street Child group, not only to honour its history and achievements, but also to recognise this is how its supporters first connected with the work for children that we now do together.

### **What we do**

Children in Crisis aims to achieve its objects by improving the education and protection provided to children, especially girls and marginalised groups such as children with disability, to enhance their lives. The measurement of our impacts is through a rigorous monitoring, evaluation and learning process, involving clear definition of goals, outputs, outcomes and indicators at the start of each programme. We carry out both internal and independent evaluations and use participatory, qualitative and quantitative methods.

### **Public Benefit Statement**

The objects of the charity are the relief of hardship, distress and sickness of persons in need, particularly children, in any part of the world, and are governed by its Memorandum and Articles of Association. These remain unchanged following the acquisition by Street Child.

## **PROGRAMMES**

Children in Crisis' programmes now fit into the wider Street Child group portfolio and have made distinctive contributions to group's development and trajectory.

Street Child are taking forward projects in a number of countries that were previously also areas of focus for Children in Crisis, including in Burundi, DRC and Sierra Leone – which is also Street Child's longest-standing country of operation.

Children in Crisis are delighted that the presence in these countries continues to be supported by the Street Child Group. This means that the last projects in the name of Children in Crisis in Burundi and DRC in the year ended 31 March 2022. However this is far from the end of the Street Child Group's presence in these countries as Street Child is actively supporting, developing and fundraising for projects in these countries.

Children in Crisis remains highly active in projects in Afghanistan and has seen an increase in its programme activities since the transfer of control of the Afghan government to the Taliban in August 2021.

### **Afghanistan**

In the summer of 2021, as conflict and the COVID-19 crisis coincided, aid and assistance were cut-off to the people of Afghanistan. Children in Crisis launched a large-scale response across Badakhshan, Bamyán, Kabul and Paktika provinces.

Throughout the worsening crisis and resulting political, social, and economic shocks, we've managed to continue our programming with little disruption. We supported 65,000 children every single day to receive an education, provided child protection services to 15,000 children in Baghlan and Bamyán, ensured 3,206 children who have suffered severe mental trauma had access to mental health support, we ensured increased knowledge of 1692 individuals on child rights, case management, and referral mechanisms, 1675 child protection cases were registered by case workers, 3,377 children received MHPSS services, and sent over \$1.2M from the UK, EU and US to Afghanistan.

Through our AHF funded Food Security and Agriculture program, we provided emergency response to the multiple shock affected, severe and acute food insecure, displaced, extremely marginalized and vulnerable populations, in Zabul province to improve their household food security and increase their resilience to upcoming/unexpected shocks during lean season through provision of cash for food assistance. Through this programme Children in Crisis provided cash assistance to a total of 14,000+ individuals in 6 districts (Shinkay, Shimalzai, Shah Joy, Daychopan, Kakar and Nowbahar) of Zabul province.

Children in Crisis continues to work tirelessly across Afghanistan to deliver urgent humanitarian aid, as well as ensure access to safe, quality education and protection services for more than 100,000 girls and boys. We are proud to have received a special mention by the "Commission

National Consultative Des Droits De L'Homme" awarded by the Prime Minister of the French Government in recognition of our work in Afghanistan.

Scaling, setting up and sustainment means Children in Crisis are responsible for 13% (1,483) of all community schools in Afghanistan. These centres supported 45,500+ children, including 22,295 girls to access education, including in areas where less than 85% of girls were attending school. **After the transfer of control to the Taliban, 100% of our education centres continued offering life-sustaining learning, and a safe space without a single day of school closures.**

#### **Expanding Community based education**

In April 2021, we were working with 3,500 children in Uruzgan province, and by August 2021, we were working with 50,000+ children across Baghlan, Bamyan, Uruzgan, and Zabul provinces.

We are proud to have achieved gender parity across our classes in Afghanistan; girls make up 50% of the students we reach, despite a hugely challenging environment for girls' education. In many areas in Afghanistan, Street Child is the only organisation operating community-education centres – helping boys and girls with lifesaving, life-sustaining skills, and access to life-changing learning.

#### **Advocacy**

With Street Child, Children in Crisis advocates around three core areas, centring on increasing focus, funding, and future proofing towards:

- (1) Localisation – putting local level actors at the heart of every response
- (2) Education in emergencies – as education is deprioritised during times of crises
- (3) Marginalised groups – ensuring the rights and inclusion of marginalised groups in all response, accounting for multiple modes of marginalisation, from gender to geography, ability and poverty.

In Afghanistan, Children in Crisis offered support to 6 local level organisations to apply for funds from the Afghanistan Humanitarian Fund and United Nations Children's Emergency Fund and offered significant support to a local-led consortium of two local level organisations to apply for the Education Cannot Wait, First Emergency Response, with one of the organisations leading core components of child protection and psychosocial support.

In 2021-2022, we have worked with multiple local organizations in multiple projects and provinces providing Education, Child Protection and MHPSS to vulnerable people in Afghanistan. Under the ECW-Accelerated fund for localization, Children in Crisis developed organizational development plans for seven local NGOs. Under the same programme, all seven NGOs were trained on Program Development and Operations Management as outlined in their self-assessments. Under the ACBAR Twinning Programme 2 (TP2), a capacity building programme funded by FCDO with the aim of improving national NGOs' (NNGO) capacity through training, mentoring, field visits, and cooperative activities, Children in Crisis was selected to work with two national NGOs as TP2 Advisors. The TP2 programme focuses on improving the institutional and technical expertise of NNGO partners by building systems and developing guidelines with the organizations, rather than a focus on individuals.

## **FUNDRAISING**

Children in Crisis fundraising activity is fully integrated with Street Child as a group and did not hold any fundraising events in its own name in 2021/22. The majority of Children in Crisis Unrestricted income came via its regular donors who give each month directly to the charity and for whom we remain incredibly grateful. Children in Crisis also benefitted from some generous Trusts and Foundations grants and were particularly pleased to be granted funds by the Malala Fund.

Street Child have made Afghanistan a major focus for Fundraising in 2021/22 and in the immediate aftermath of the transfer of control to the Taliban Street Child restricted all online donations, channelling this funding towards Afghanistan. A few months on, we hosted an online webinar which saw 150 supporters sign up to hear about Street Child's rapid response and understand the mounting humanitarian crisis.

We were honoured to have been joined by Mahboubia Seraj, Afghan activist, journalist and one of TIME 2021 100 most influential people. Ms Seraj closed the webinar with a call to the international community asking them to "not forget Afghanistan". As a result, "Do not forget us" became the central theme for Street Child's public appeals and fundraising campaigns throughout 2022.

In this vein, we hosted our second webinar in February 2022 "Afghanistan: 6 months on from the fall of Kabul" during which we were joined by one of Children in Crisis's local partners, the Director of Social Association for Development of Afghanistan. The webinar focused on the magnitude of the humanitarian crisis, the scale of which had never been seen in modern history, the work being done to protect educational access and the ramping up of Street Child support in country.

Due to the significant worsening of conditions in Afghanistan, partly due to the restrictions and withdrawal of international aid, Street Child made the decision to push out our rapid response appeal again to our supporters in February 2022. The funding raised went towards emergency humanitarian aid such as shelters, emergency response packs and cash transfers. Since the takeover of Afghanistan in August 2021, Street Child have raised over £42,000 from one-off public donations.

## **Media Coverage**

Street Child's continued presence and ramping up of support in Afghanistan dominated our media coverage. In the immediate aftermath of the transfer of control to the Taliban, Street Child had long-form interviews placed in The i Paper, the Evening Standard and Mail +. This was crucial in ensuring the general public were aware that Street Child, through Children in Crisis, remained in the country and was able to be operational despite the challenging conditions.

This exposure was sustained with a standout interview on BBC 5 Live with Street Child's Afghanistan Country Representative, Hamidullah Abawi who spoke live from Kabul. This prime-time seven-minute interview reached an audience of over three million people and clearly communicated the declining humanitarian crisis in the country and Street Child's ability, through Children in Crisis, to continue providing education services to primary school girls. At the start of 2022 freezing temperatures and the continued restriction of aid to Afghanistan combined to create the worst humanitarian crisis in modern history. Street Child provided unique insight on the conditions on the ground in interviews on Sky News, BBC Look East and in the Eastern Daily Press. Looking ahead to 2023, our responsibility is to ensure continued coverage of Afghanistan even when it drops out of the rest of the news cycle.

## **TRUSTEE RESPONSIBILITIES**

### **How we manage our affairs**

Children in Crisis is a charitable company limited by guarantee, incorporated and registered in England and Wales under company number 2815817 and charity number 1020488.

Children in Crisis is governed as part of the Street Child group. The Street Child group Board meets at least four times a year and is responsible for the overall direction of the Charity and for core strategic policies, having regard to the advice of the Chief Executive. The Trustees delegate the day-to-day running of the charity to the Chief Executive.

### **Recruitment and appointment of Trustees**

Appointment of Trustees is carried out having regard to the needs of the organisation, the suitability and skills of the candidate and by interview with interested parties.

### **Induction and training of new Trustees**

We make new Trustees aware of their legal obligations under charity law and company law. New Trustees are given the required training to enable them to undertake their roles and to ensure that they act in the best interests of the charity. When they are appointed, they receive briefing and background information about the charity from senior management, including governance, finance and current strategies and plans. All Trustees have the opportunity to see our programmes at their own expense.

### **Fundraising standards and our approach to fundraising**

Street Child group employs a team of professional fundraisers, all of whom follow the best practice and legal requirements set out in The Code of Fundraising Practice, as well as those required under charity law and wider law. There was no reported failure to comply with The Code of Fundraising Practice. During the year there were no fundraising complaints (2021: none). Outside of the team of professional fundraisers, Street Child's volunteer fundraisers were all provided with relevant training or guidance notes including, where relevant, links to the necessary legal and best practices from the Institute of Fundraising. Agreed fundraising targets were monitored through reports provided by our online giving platforms and through regular communication and mentoring of volunteer fundraisers.

Street Child group commercial partners are all subject to agreeing a Commercial Participator's Agreement that sets out the terms of the partnership including, but not limited to, payment plans, use of brand, inclusions/exclusions of the partnership and use of the agreed fundraising statement. Our data protection statement and marketing opt-ins were reviewed and updated to ensure only appropriate and relevant communications were sent to those supporters who had requested said information. Our electronic communications platform also offers the opportunity to opt out at every stage of mass communication.

Street Child's policy has never been to buy or sell supporter data or mailing lists. Our approach is to engage and inspire supporters through our events, through social media and other communications platforms and by our work.



## **FINANCES**

### **Review of 2021/22 financial position and fundraising activities**

During the 2021/22 financial year, Children in Crisis raised £2,736,739 (2020/21: £1,583,344) of income and spent £2,777,468 (2020/21: £1,218,814). This resulted in a net loss for the year, after gains on investments, of £39,503 (in 2021/22 an excess of income over expenditure for 2020/21 after net losses on investments of £364,422). The increase in income compared to the prior year was mainly due to increased contracts for operational programmes in Afghanistan, specifically from the Global Partnership for Education (GPE) UN OCHA and Education Cannot Wait in Afghanistan.

In accordance with the Charity SORP, support costs have been allocated between charitable activities and fundraising. Children in Crisis spent 99% (2020/21: 95%) of its total expenditure on charitable activities and 1% (2020/21: 5%) on fundraising. This reflects the fact the Children in Crisis does not undertake any fundraising directly in its own name and incurs only the costs involved in collecting income from regular donors.

Children in Crisis unrestricted funds at 31 March 2022 were £228,053 (2020/21: £121,861).  
Children in Crisis restricted funds at 31 March 2022 were £343,262 (2020/21: £488,957).

### **Reserves Policy**

Children in Crisis reserves contribute positively to Street Child group reserves and reserves are assessed at both the whole group and individual charity levels.

For Children in Crisis as a separate entity the reserves policy is to hold running costs of three months of running costs. At the date of signing the accounts Children in Crisis had no employees. Running costs are mainly for direct fundraising and administration and lead to a target level of unrestricted reserves of £6k. At £228k the charity unrestricted reserves are above the target level. Also, for the Street Child Group, reserves overall are on target and comfortably above the minimum target range.

Street Child Group's reserves policy is to maintain reserves within a range set with reference to key risks, and calibrated against the level of reserves that would be required to fund three to six months of operating costs.

The largest two risks facing Street Child are a fall or under-performance in Unrestricted income, and/or the need to use Unrestricted funds to cover Restricted Programme costs, for instance because of cost disallowed by the funders.

This quantification of reserves will be carried out on an annual basis as part of the budget setting process which concludes in March each year. At this stage the Trustees will consider if any of the major risks have changed, and also the quantification of the reserves in line with the budget.

For Street Child Group the reserves target is £0.75m to £1.5m, with a mid-range target of £1.1m. Street Child Group unrestricted reserves at 31 March 2022 of £1.2m were ahead of the mid-range target.

**Risk Management and internal control**

The Street Child Trustees are fully aware of the need to assess the risks faced by the charitable group and to minimise those risks. They have conducted a comprehensive process to identify, assess and manage risks, with all risks being scored for likelihood and impact and management strategies and timelines being established. Changes to the risk register are reviewed by the Finance Committee each quarter and provided to each Board meeting (also quarterly) with a full review at the Board undertaken at least annually to assess all risk factors identified in the risk register and ensure that all Trustees are fully abreast of the risk situation in the organisation.

In addition to the risk register, each country holds a register for all large projects, which have their own risk registers that are used by project management teams to make operational decisions. All fundraising events have their own risk registers.

While no system of internal control can provide absolute assurance against material misstatement or loss, Street Child Group's systems have been developed to provide assurance to the Board that there are proper procedures in place and that they are operating effectively.

Key elements of the system of risk management and internal control include:

- Delegation: there is a clear organisational Scheme of Delegation with lines of authority and responsibility for control
- A clear, comprehensive documented suite of financial procedures and accessible to all staff. These are updated and revised from time to time as required.
- Financial reporting: the Board approves and monitors the annual budget. Each quarter an update is provided to the Finance Committee and the Board with an update of actual results compared to budget, and the latest forecast for the year along with explanations of significant variations. The Finance committee reviews the reports in detail, minutes from this Committee's meeting are presented to the Board.
- Programme reporting: regular updates are provided to the Chief Executive from the Country leads. These are reviewed to ensure that the programmes are progressing as planned and to identify any issues which are followed up as necessary. Written quarterly updates are provided to the Board along with any issues, risks or opportunities.

The principal risks and uncertainties facing the charitable group, as identified by the Trustees of Street Child include the following:

- Unrestricted Income being insufficient to support institutional restricted funding or pursuing opportunities for investment. This is mitigated by careful monitoring of income compared to budget and forecast, and the pipeline income and by ensuring that costs are carefully managed.
- Unsatisfactory Programmes impact, or donors consider project impact to be unsatisfactory. We continue to invest in quality in-country programme and finance teams to ensure that we can meet donor requirements.

**Investment Policy**

Over and above achieving and maintaining the targeted levels of reserves, the charity's financial policy is to expend all funds secured either directly on charitable activities or on fundraising initiatives designed to increase income in subsequent periods. All funds are held in appropriate interest-bearing accounts.

**Subsequent Events**

No material events and transactions occurred subsequent to 31 March 2022.

**Trustees/Directors**

None of the Trustees has any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

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**Statement of the Board of Trustees' responsibilities for the financial statements**

The Trustees, (who are also Directors of the charitable company for the purposes of company law), are responsible for preparing the Trustees' Report and the accounts 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 the 12-month period of financial activities and not approve the financial statements unless they are satisfied that the financial statements give a true and fair view of the state of the affairs of the Charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the year then ended.

In preparing these financial statements which give a true and fair view, the Trustees are required to:

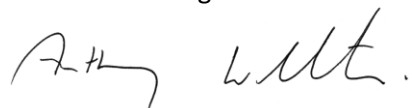
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, 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 assume that the charitable company will continue on that basis.

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable Company's website. Legislation in the United Kingdom governing the preparation and dissemination of Financial Statements may differ from legislation in other jurisdictions.

Each of the Directors, who held office at the date of approval of this Trustees' Report, 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 auditors are made aware of such information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to smaller entities.



On behalf of the Board of Trustees:  
Anthony Wallersteiner  
Trustee

Date: 20<sup>th</sup> December 2022

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF CHILDREN IN CRISIS  
FOR THE YEAR ENDING 31 MARCH 2022**

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**AUDITOR'S REPORT**

**Opinion**

We have audited the financial statements of Children in Crisis ('the charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF CHILDREN IN CRISIS  
FOR THE YEAR ENDING 31 MARCH 2022**

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**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report have been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 12, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

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

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF CHILDREN IN CRISIS  
FOR THE YEAR ENDING 31 MARCH 2022**

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- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, UK financial reporting standards as issued by the Financial Reporting Council and UK taxation legislation.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF CHILDREN IN CRISIS  
FOR THE YEAR ENDING 31 MARCH 2022**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Neil Finlayson (Senior Statutory Auditor)  
for and on behalf of Moore Kingston Smith LLP, Statutory Auditor  
9 Appold Street  
London  
EC2A 2AP

*Moore Kingston Smith LLP*

Date: 20<sup>th</sup> December 2022



## CHILDREN IN CRISIS

### STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Income</b>					
<i>Donations</i>	2				
Legacies		91,516	-	<b>91,516</b>	-
Donations from individuals and corporates		199,216	-	<b>199,216</b>	285,545
Grants from Trusts and Foundations		9,891	108,298	<b>118,189</b>	44,859
<i>Income from Charitable Activities</i>					
Contracts for operational programmes	3	-	2,327,465	<b>2,327,465</b>	1,236,879
<i>Other Income</i>					
Investment income		353	-	<b>353</b>	358
Furlough Scheme income		-	-	-	15,703
<b>Total income</b>		<b>300,976</b>	<b>2,435,763</b>	<b>2,736,739</b>	<b>1,583,344</b>
<b>Expenditure</b>					
Fundraising costs	4	14,883	-	<b>14,883</b>	57,614
Charitable activities	5-7	182,426	2,580,159	<b>2,762,585</b>	1,161,200
<b>Total operating expenditure</b>		<b>197,309</b>	<b>2,580,159</b>	<b>2,777,468</b>	<b>1,218,814</b>
<b>Net operating expenditure</b>		<b>103,667</b>	<b>(144,396)</b>	<b>(40,729)</b>	<b>364,530</b>
Net Gains/(Losses) on investment assets	10	1,226	-	<b>1,226</b>	(108)
Transfer between funds		1,299	(1,299)	-	-
<b>Net expenditure and net movement in funds</b>		<b>106,192</b>	<b>(145,695)</b>	<b>(39,503)</b>	<b>364,422</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	13	121,861	488,957	<b>610,818</b>	246,396
<b>Total funds carried forward</b>		<b>228,053</b>	<b>343,262</b>	<b>571,315</b>	<b>610,818</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

## CHILDREN IN CRISIS

### BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2022

		At 31 March 2022		At 31 March 2021	
	Notes	£	£	£	£
<b>Fixed Assets</b>					
Investments	10		8,355		7,129
			<u>8,355</u>		<u>7,129</u>
<b>Current Assets</b>					
Debtors	11	114,688		65,461	
Cash at bank and in hand		<u>682,389</u>		<u>556,485</u>	
		<u>797,077</u>		<u>621,946</u>	
<b>Creditors: Amounts falling due within one year</b>	12	(234,117)		(18,258)	
<b>Net Current Assets</b>			<u>562,960</u>		<u>603,688</u>
<b>Total Assets less Current Liabilities</b>			<u>571,315</u>		<u>610,818</u>
<b>Creditors: Amounts falling due after one year</b>			-		-
<b>NET ASSETS</b>			<u>571,315</u>		<u>610,818</u>
<b>Funds</b>					
Restricted funds	14		343,262		488,957
Unrestricted funds			228,053		121,861
<b>Total Charity Funds</b>			<u>571,315</u>		<u>610,818</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

They were approved and authorised for issue by the trustees on 20th December 2022 and signed on their behalf by:



**Anthony Wallersteiner**

Chairman

Company registration number: 2815817

The accompanying notes form part of these financial statements

## CHILDREN IN CRISIS

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
<b>Net cash Inflow/(Outflow) from operating activities</b>	125,552	458,154
<b>Net Cash Inflow from returns on investments</b>		
Bank interest and investment income	352	358
<b>Increase/(Decrease) in cash at bank and on hand</b>	125,904	458,512
Cash balance at beginning of the year	556,485	97,973
<b>Cash balance at end of the year</b>	<b>682,389</b>	<b>556,485</b>

#### Reconciliation of net incoming resources to net cash inflow from charitable activities

Net expenditure	(39,503)	364,422
Bank interest and investment income	(352)	(358)
Investment Loss	(1,226)	108
(Increase)/Decrease in debtors	(49,226)	115,480
Increase/(Decrease) in creditors	215,859	(21,498)
<b>Net cash Inflow/(Outflow) from operating activities</b>	<b>125,552</b>	<b>458,154</b>

#### Analysis of cash and cash equivalents and net debt

	2022 £	2021 £
Cash in hand and at bank		
Opening balance	556,485	97,973
Cash-flows	125,904	458,512
<b>Closing balance</b>	<b>682,389</b>	<b>556,485</b>

NOTES TO THE FINANCIAL STATEMENTS

**1 Accounting Policies**

**Statutory Information**

Children in Crisis is a charitable company limited by guarantee and is incorporated in United Kingdom. The registered office address is 33 Creechurch Lane, London, EC3A 5EB.

**a) Basis of preparation**

These financial statements are prepared under the historical cost convention, as modified by the revaluation of investments being measured at fair value through income and expenditure within the Statement of Financial Activities.

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), including Update Bulletin 2. The Charitable Company is a public benefit entity for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006, and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest one pound.

The principal accounting policies adopted in the preparation of the financial statements are set out below.

**b) Going concern**

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. The charity entered the financial year 2021/22 with Unrestricted reserves of £121,861 and at 31 March 2022 had unrestricted reserves of £228,053.

In assessing whether Children in Crisis is a going concern, the Trustees have also considered the reserves of the Street Child charitable group, of which the charity is a wholly owned subsidiary. The trustees have considered the group forecasts and projections and have taken account of pressures on donation and grant income and cash flow for 12 months from the date of approval of the financial statements, the associated assumptions that under-pin it, the pipeline of new income and the steps that could be taken to reduce expenditure should this be necessary.

The Trustees are satisfied that the group has sufficient resources to continue in operational existence for the foreseeable future and has a loyal donor base and a significant grant pipeline. Annual budgets include prudent figures for both income and expenditure and the charity holds significant reserves and has liquid assets in the form of cash held in short term deposits.

The Trustees have concluded that with the reserves policy and cash liquidity requirements of the charity together with the commitment of support received from Street Child, the ultimate controlling party, there are no material uncertainties as to the charity's ability to continue in operational existence for the foreseeable future.

**c) Income**

All income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measured reliably. Legacies are recognised following probate and once there is sufficient evidence that receipt is probable and the amount of the legacy receivable can be measured reliably. Where entitlement to a legacy exists but there is uncertainty as to its receipt or the amount receivable, details are disclosed as a contingent asset until the criteria for income recognition are met.

**d) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**e) Allocation of overhead and support costs**

Overhead, support and governance costs are allocated between the cost of raising funds and charitable activities. Overhead, support and governance costs relating to charitable activities have been apportioned between activities.

**f) Costs of raising funds**

The costs of generating funds consist of investment management fees and the costs of raising funds including an apportionment of overhead, support and governance costs.

## CHILDREN IN CRISIS

### ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

#### NOTES TO THE FINANCIAL STATEMENTS

##### g) Charitable activities

Charitable activities are for improving the lives of children and young people in situations of conflict and poverty. We do this by working to support children's education, learning and protection. Costs of charitable activities include grants payable and other costs directly associated with teacher training, school building, juvenile justice and an apportionment of overhead, support and governance costs.

##### h) Critical accounting estimates and areas of judgement

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

##### i) Depreciation

Tangible fixed assets costing more than £5000 are capitalised. Depreciation is provided on tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful lives as follows:

Furniture and office equipment:	Over 4 years
---------------------------------	--------------

##### j) Investments

Investments are shown in the balance sheet at their market value. The market value of investments is determined by reference to stock exchange prices at the balance sheet date.

##### k) Funds

Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees. Within unrestricted funds are free reserves which are funds not earmarked for specific activities, designated funds which are funds earmarked by trustees for essential future spending and fixed asset funds which are funds represented by functional fixed assets.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. They are to be spent in their respective geographical locations and project activity. The aim and use of each fund is set out in the notes to the financial statements.

##### l) Gifts in kind

Gifts in kind donated to the charity for distribution are included in income only when distributed. Items are valued by the donor at the time of the gift.

##### m) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

##### n) Foreign exchange transactions

Transactions denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the dates of these transactions. Monetary assets and liabilities are denominated in foreign currencies at the balance sheet date and are translated at the rates ruling at that date. All exchange differences are taken to the Statement of Financial Activities.

##### o) Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

##### p) Pensions

Contributions to the company's defined contribution pension scheme are charged to the profit and loss account in the year in which they become payable.

##### q) Legal status

The liability of each member in the event of winding up is limited to £10. Children in Crisis is the sole member of Children in Crisis Trading Limited, a Company Limited by Guarantee and registered with Companies House Number 02933347. Children in Crisis Trading Limited was dissolved on 29th December 2020.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**2 Donations and Legacies**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Legacies	91,516	-	91,516
Donations	199,216	-	199,216
Grants	9,891	2,435,765	2,445,656
	300,623	2,435,765	2,736,388

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Donations	285,545	-	285,545
Grants	10,174	34,685	44,859
Furlough Scheme	15,703	-	15,703
	311,422	34,685	346,107

**3 Contracts for operational programmes**

	2022 £	2021 £
UN OCHA	867,012	619,793
UNICEF	1,106,776	-
Education Cannot Wait	166,737	312,761
International Narcotics Enforcement Bureau	150,709	112,855
Malala Fund	36,231	-
European Union	-	191,470
	2,327,465	1,236,879

# CHILDREN IN CRISIS

## ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

### NOTES TO THE FINANCIAL STATEMENTS

#### 4 Cost of raising funds

	2022	2021
	£	£
	Unrestricted	Unrestricted
Direct Staff costs	-	34,718
Other direct fundraising costs	6,928	7,990
	6,928	42,708
Allocated support costs (Note 7)	7,954	14,906
<b>Total cost of raising funds</b>	<b>14,883</b>	<b>57,614</b>

#### 5 Expenditure on charitable activities: improving the education and protection provided to children

	2022		2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted
	Funds	Funds	2022	Funds	Funds
	£	£	£	£	£
Afghanistan	174,472	2,486,925	2,661,397	97,139	970,805
DRC	-	63,988	63,988	224	50,973
Burundi	-	29,246	29,246	-	22,022
Sierra Leone	-	-	-	-	5,131
Allocated support costs (Note 8)	7,954	-	7,954	14,906	-
	182,426	2,580,159	2,762,585	112,269	1,048,931

#### 6 Grants paid to external organisations

Country	Partner	2022	2021
		£	£
Afghanistan	Social Association for Development of Afghanistan (SADA)	428,501	-
Afghanistan	Organization of Fast Relief and Development (OFRD)	98,357	-
Afghanistan	Loy Kandahar Reconstruction Organisation (LKRO)	7,900	-
Afghanistan	Empowerment Centre for Women	3,287	33,925
Afghanistan	Co-ordination of Rehab	-	64,582
Afghanistan	Afghan Women's Educational Centre (AWEC)	-	54,244
Afghanistan	War Child	-	12,621
Afghanistan	Tabish	-	7,072
Democratic Republic of Congo	Eben/Ezer Ministry International	-	1,029
Sierra Leone	Welfare Society for the Disabled (WESOFOD)	-	4,739
		538,045	178,212

#### 7 Analysis of support costs

	Charitable activities	Raising Funds	Total	Charitable activities	Raising Funds	Total
	£	£	2022	£	Funds	2021
			£			£
Support staff costs	-	-	-	5,012	5,012	10,024
Office costs	52,435	52,435	104,870	13,926	13,926	27,852
Communications	317	317	634	5,174	5,174	10,348
Exchange (gains)/losses	(5,261)	(5,261)	(10,522)	15,376	15,376	30,752
Legal & professional	7,909	7,909	15,818	7,784	7,784	15,568
Recharge of HQ Overheads to projects	(47,446)	(47,446)	(94,892)	(32,365)	(32,365)	(64,730)
	7,954	7,954	15,908	14,907	14,907	29,814

## NOTES TO THE FINANCIAL STATEMENTS

**8 Auditors' Remuneration**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Statutory UK audit	<u>9,630</u>	<u>9,000</u>
	<b>9,630</b>	<b>9,000</b>

**9 Staff costs**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Wages and salaries	-	55,495
Social security costs	-	5,160
Pension costs	-	3,099
	<u>-</u>	<u>63,754</u>

Included in the costs above are termination payments totalling £nil (2021:£10,188)

Staff costs are recharged by the parent company for the delivery of Programmes and are included within Programme costs.

The total average monthly number of employees by function, was:

	<b>2022</b>	<b>2021</b>
Programme operation and logistics	-	0.2
Fundraising	-	0.8
Management and administration	-	0.1
	<u>-</u>	<u>1.1</u>

No employee earned more than £60,000 in the year:

**Trustees and Key Management Personnel**

No trustees were paid or received any other benefits from employment with the charitable company in the year (2021 nil). No trustee received payment for professional or other services supplied to the charitable company (2021 nil)

No trustee claimed travel expenses (2021: nil) during the year.

All Key Management Personnel are now employed by Street Child, the ultimate parent entity of Children in Crisis. Hence, the total gross employee benefits of the charity's key management personnel were £nil (2021: £nil).

Employer's pension contributions in respect of the Key Management Personnel was £nil (2021: £nil).



## NOTES TO THE FINANCIAL STATEMENTS

**10 Investments**

	<b>31 March 2022</b>	31 March 2021
	£	£
Market value at 1 April	<b>7,129</b>	7,237
Gain/(loss) in the period	<b>1,226</b>	(108)
Market value at 31 March	<b>8,355</b>	7,129
	<b>31 March 2022</b>	31 March 2021
	£	£
GlaxoSmithKline	<b>5,930</b>	4,637
Pearson	<b>2,425</b>	2,492
	<b>8,355</b>	7,129

**11 Debtors**

	<b>31 March 2022</b>	31 March 2021
	£	£
Intercompany Debtor	-	15,461
Trade debtors	<b>11,312</b>	50,000
Other debtors	<b>72,052</b>	-
Prepayments	<b>31,324</b>	-
	<b>114,688</b>	65,461

**12 Creditors**

	<b>31 March 2022</b>	31 March 2021
	£	£
Accruals and deferred income	<b>165,543</b>	8,250
Intercompany Creditor	<b>60,677</b>	-
Trade creditors	<b>7,897</b>	9,810
Franking machine	-	198
	<b>234,117</b>	18,258

# CHILDREN IN CRISIS

## ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

### NOTES TO THE FINANCIAL STATEMENTS

#### 13 Restricted funds

	Balance 1 April 2021 £	Income £	Expenditure £	Transfers Between Funds £	Balance 31 March 2022 £
Afghanistan - Juvenile Justice - EU	104,150	-	-	-	104,150
Afghanistan - OCHA	2,348	-	-	(2,348)	-
Afghanistan: INL Educated & Empowered 2	(40,024)	150,709	(167,293)	-	(56,608)
Afghanistan - OCHA - COVID 19	6,607	-	-	-	6,607
Afghanistan - OCHA - Protection Services in Winter	27,444	14,190	(33,421)	-	8,213
Afghanistan: ECW - Restricted	297,897	196,629	(621,564)	-	(127,038)
Afghanistan: MHPSS Restricted	-	26,159	(111,669)	-	(85,510)
Afghanistan: Malala Fund	-	36,231	(27,797)	-	8,434
Afghanistan: OCHA Food Security Assistance	-	297,161	(6,785)	-	290,376
Afghanistan: General (Restricted)	-	60,060	-	-	60,060
Afghanistan: OCHA - Protective Rapid Response	-	208,992	(63,131)	-	145,861
Afghanistan: GPE Restricted	-	1,098,964	(1,358,425)	-	(259,461)
Afghanistan: OCHA - Safe and Learning	-	346,668	(94,570)	-	252,098
Afghanistan: Save the Children (ECW)	-	-	(2,269)	-	(2,269)
Burundi - Rural Skills	27,596	-	(29,246)	-	(1,650)
DRC Projects	62,939	-	(63,988)	1,049	-
<b>Total Restricted funds</b>	<b>488,957</b>	<b>2,435,763</b>	<b>(2,580,158)</b>	<b>(1,299)</b>	<b>343,263</b>

Transfers from unrestricted funds into restricted funds represent Children in Crisis unrestricted funds being applied to restricted funds.

Transfers from restricted funds into unrestricted funds represent small balances moved for completed grants into unrestricted funds.

Funds with negative balances at 31 March 2022 are ongoing grants reimbursed in arrears by the funder and income has been received after the year end.

#### Afghanistan

Income to fund the Afghanistan programme was received from the Global Partnership for Education (GPE), International Narcotics and Law Enforcement - US disbursement (INL), United Nations Office for the Coordination of Humanitarian Affairs (OCHA), Education Cannot Wait (ECW), Street Child US, the Malala Fund and Rayne Trust.

#### Burundi

No income was received during the year. The Burundi project aims to improve the access and retention of Batwa children in school.

#### DRC

No income was received during the year. All new projects in DRC are now carried out by the parent charity - Street Child.

The DRC Projects aim to raise the standard of learning for primary and secondary school children in conflict affected South Kivu, and are funded by the Turing Foundation.

#### Sierra Leone

No income was received during the year. All projects in Sierra Leone are now carried out by the parent charity - Street Child.

#### 2021 Restricted Funds movements

	Balance 1 April 2020 £	Income £	Expenditure £	Transfers Between Funds £	Balance 31 March 2021 £
Afghanistan - Juvenile Justice - EU	63,920	191,470	(151,240)	-	104,150
Afghanistan - Juvenile Justice - Non EU	(26,862)	34,685	(34,685)	26,862	-
Afghanistan - OCHA	33,742	114,646	(146,040)	-	2,348
Afghanistan: INL Educated & Empowered 1	6,730	-	-	(6,730)	-
Afghanistan: INL Educated & Empowered 2	-	112,855	(152,879)	-	(40,024)
Afghanistan - OCHA - COVID 19	-	355,348	(348,742)	-	6,606
Afghanistan - OCHA - Protection Services in Winter	-	149,799	(122,355)	-	27,444
Afghanistan: ECW - Restricted	-	312,761	(14,864)	-	297,897
Burundi - Rural Skills	49,618	-	(22,022)	-	27,596
DRC Projects	113,912	-	(50,973)	-	62,939
Sierra Leone - Disability	1,399	-	(1,399)	-	-
Sierra Leone - Rehabilitation	3,732	-	(3,732)	-	-
<b>Total restricted funds</b>	<b>246,191</b>	<b>1,271,564</b>	<b>(1,048,931)</b>	<b>20,132</b>	<b>488,956</b>

## NOTES TO THE FINANCIAL STATEMENTS

**14 Analysis of net assets between funds 2022**

	Unrestricted Funds	Restricted Funds	Total Funds 2022
			£
Investments	8,355	-	8,355
Net Current Assets	219,698	343,262	562,960
	<b>228,053</b>	<b>343,262</b>	<b>571,315</b>

**Analysis of net assets between funds 2021**

	Unrestricted Funds	Restricted Funds	Total Funds 2021
			£
Investments	7,129	-	7,129
Net Current Assets	114,732	488,957	603,689
Long term Liabilities	-	-	-
	<b>121,861</b>	<b>488,957</b>	<b>610,818</b>

**15 Future financial commitments**

The charitable company's total future minimum lease payments under non-cancellable operating leases are as follows for each of the following periods:

	2022 £	2021 £
Operating leases:		
One year	-	198
Two to five years	-	-
	<b>-</b>	<b>198</b>

**16 Related Party Transactions**

Included in Debtors is an amount owed by Street Child of £68,420 (2021 £15,461). This represents re-charged staff and other costs that have occurred in the period to 31 March 2022.

**17 Ultimate Parent Company**

The Company is a subsidiary of Street Child, a charitable company registered in England and Wales (Company Number. 06749574, Charity Number 1128536.)

Copies of group financial statements are available from the registered office of the parent at 33 Creechurch Lane, London, EC3A 5EB.

**18 Capital Commitments**

There were no capital commitments not provided for in the financial statements (2021: none).