WAR CHILD

England & Wales · Charity number 1071659

Details

Status	Registered
Legal form	Charitable company
Company number	03610100
Registered	1998-09-22
Register	View on the Charity Commission register

Contact

Address	Part Fourth Floor East Dunn's Hat Factory 106-110 Kentish Town Road London NW1 9PX
Phone	44 (0)20 7112 2556
Email	info@warchild.org.uk
Website	www.warchild.org.uk

Activities

Objects: 1. TO BRING RELIEF TO PERSONS ANYWHERE IN THE WORLD WHO ARE SUFFERING HARDSHIP SICKNESS OR DISTRESS AS A RESULT OF WAR AND IN PARTICULAR (BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING) TO BRING SUCH RELIEF TO CHILDREN WHO ARE SO SUFFERING; 2. TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE EFFECTS OF WAR ESPECIALLY THE EFFECTS OF WAR ON CHILDREN.

Activities: War Child protects, educates and stands up for the rights of children in war. We work in 14 countries in Africa, Asia, the Middle East, and Latin America. We understand children's needs, respect their rights, and support their recovery; from providing education for displaced children, to reintegrating child soldiers or promoting justice for children in detention to providing livelihood options.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, Other Defined Groups

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Geography

- **Area of benefit:** WORLDWIDE
- Afghanistan
- Burundi
- Central African Republic
- Colombia
- Congo (Democratic Republic)
- Jordan
- Lebanon
- Occupied Palestinian Territories
- South Sudan
- Sudan
- Syria
- Uganda
- Ukraine
- Yemen

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£13,091,000	£12,700,000	£3,915,000	58
2023-12-31	£18,896,000	£19,661,000	£5,881,000	451
2022-12-31	£19,096,000	£16,960,000	£6,648,000	239
2021-12-31	£14,799,000	£14,523,000	£4,512,000	320
2020-12-31	£16,685,000	£17,695,000	£4,293,000	393

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Trustees

Name	Role	Appointed
Caroline Browne		2022-03-24
Cleo Blackman		2018-12-05
James Briggs		2018-12-05
Maria Kathryn Panayi		2022-08-01
Mel Exon		2025-10-14
Shruti Mehrotra		2019-03-13
Siobhan King		2018-12-05
Tara Nayagi Heera Rajah		2022-08-01

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WAR CHILD

England & Wales - Charity number 1071659

Accounts

2024 WAR CHILD UK ANNUAL REPORT



STANDING TOGETHER FOR CHILDREN LIVING THROUGH WAR.

Company Number: 03610100 | Registered Charity Number: 1071659

CONTENTS

Welcome from Our Chair of the Trustees	5
Reflections from Our CEO	6
Our Vision	7
Our Mission	7
Our Values	9
A Year of Impact	10-11
Our Evidence Based Programmes	13-15
Life-saving results from Our Global Teams	17-39
Advocacy	41
Public Relations	41
Our Ambassadors	42
People's Postcode Lottery	43
Brits Week	44
Glastonbury Festival	45
Secret 7"	46
DCD>Awards	47
Jingle Jam	48
Sound & Vision	49
More Moments	50-51
Plans for 2025	53
Thank you	55
People and Culture	56
Principal Risks and Uncertainties	58-59
Safeguarding and Serious Incidents	60
Fundraising Statement	60-61
Our Governance	62-63
Our Management	64
Financial Review 2024	65-67
Trustees' Responsibilities	68
Independent Auditor's Report to the Members of War Child UK	69-72
Financial Statements	73-94



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WELCOME FROM OUR CHAIR OF THE TRUSTEES



The Board of Trustees of War Child UK is pleased to present the annual report and accounts for 2024.

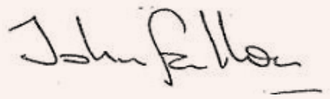
It has been a year of change for War Child UK, as we formally became part of the War Child Alliance Foundation. I'm delighted to share that this new approach has enabled the War Child family to reach over 2 million children, more than double the number we reached in the previous year.

Our work is more critical than ever, as conflicts continue to escalate worldwide, with an estimated 473 million children now living in or fleeing from war. We've witnessed this firsthand in Ukraine and the Middle East, with the devastating escalation of the Gaza conflict into Lebanon in the final months of the year. But we are also present in places that rarely make the headlines, such as the Democratic Republic of Congo, the Central African Republic, and Afghanistan.

Our membership of the War Child Alliance has allowed us to focus more on evidence-based methodologies, with our research team developing scientifically proven approaches that positively impact children's lives.

Each child who participates in our programmes has a better chance at a brighter future and this inspires and fuels our fundraising efforts in the UK. On behalf of everyone involved in War Child – and the children we support around the world – I want to thank to every supporter and company that has contributed to this tremendous effort. I'd especially like to thank the People's Postcode Lottery for their continued generous support and the readers of The Guardian and The Observer for backing our work through their winter appeal. Their efforts and those of every supporter have enabled us to be there for children both now and in the years to come.

John Fallon,
Chair of the Trustees



REFLECTIONS FROM OUR CEO



One of the most poignant moments of 2024 came in the most unassuming way. I was attending a meeting in a hot, dusty suburb of Cairo with some of our national partners in Gaza to discuss the challenges of launching our largest-ever humanitarian response plan.

Our partners had suffered unimaginably. They had lost loved ones, their homes and offices had been destroyed, and many were separated from their families. Yet, despite their pain, they were united in one plea: that we show why it's important to support local organisations, not just big organisations with short term projects.

This issue lies at the heart of why we formed the War Child Alliance, to ensure that decisions are informed by those on the ground who understand the context best and can maximise impact for those who need it most. War Child prides itself on running toward danger with an agile and effective plan for children.

This spirit, along with our commitment to 'being local,' is also central to how we approach our fundraising. Many of the highlights from 2024 happened in intimate spaces like music venues, art galleries, and restaurants. Here we stood shoulder to shoulder, engaging meaningfully and exploring how we can unite to help children affected by war. To everyone who has supported us this year, I offer my heartfelt thanks.

Just one child whose life is torn apart by war is a tragedy. But the greater tragedy is if that child never receives the help they need to heal from trauma or gain the skills to read and write. From Uganda to Ukraine and in so many of the world's darkest corners, we remain determined to ensure that children living through war can have hope for a brighter future.

Thank you for standing alongside us.



Helen Pattinson
Chief Executive Officer, War Child UK

OUR VISION

For over three decades, our vision has been clear: to create a safe and hopeful future for every child living through the devastation of war.

OUR MISSION

Our mission is to work in the hardest-to-reach places to protect, educate, and stand up for the rights of children when they need us most.



© Gavin Batty

OUR VALUES

Accountable to Children

The safety and wellbeing of children, communities, and staff are our top priority. We listen to children, respect their voices, and treat them with dignity.

Bold

Our passion, bravery, and creativity allow us to deliver high-quality projects that provide the greatest benefits to children living in conflict.

Supportive of Each Other

We openly share both our successes and challenges. By supporting one another and our partners, we achieve ambitious goals together.

Transparent

We expect to be held accountable by our supporters and those we serve, and we promise to respond honestly.

Anti-Racism

Anti-racism isn't just a belief. It's about taking action to challenge policies and behaviours that perpetuate racism.



© Mohammed Zaanoun

A YEAR OF IMPACT

Total Income Raised: £13.1m
Expenditure: £12.7m

The War Child Alliance Foundation work in 14 countries around the world. War Child UK fundraise to support our staff on the ground and local partners who work tirelessly, often in dangerous conditions, to provide life-saving support and protection to children and families. We're incredibly proud of their achievements in 2024, here are some of the highlights!

UKRAINE

Supported 85,619 children and young people with mental health and psychosocial support.

LEBANON

Distributed emergency hygiene kits and hot meals to 6,610 children and 3,162 families.

SYRIA AND JORDAN

Launched a 'Resilient Futures' programme, providing education, psychosocial, and livelihoods support to over 15,000 people.

COLOMBIA

Recognised as an expert in preventing child recruitment by armed groups in local communities.

BURUNDI

Supported 4,343 children's mental health through play and psychological first aid.

OCCUPIED PALESTINIAN TERRITORIES

Connected over 580 unaccompanied and separated children with families or foster homes.

AFGHANISTAN

Expanded our work to Jawzjan and Balkh provinces.

CENTRAL AFRICAN REPUBLIC

Worked with 80 local leaders to create 13 peace committees across 11 schools.

YEMEN

Built 18 classrooms and 12 water, sanitation and hygiene facilities in remote areas.

SOUTH SUDAN

Delivered business enterprise development training and provided start-up grants to 3,953 people.

UGANDA

Engaged 79,144 children in learning through play using materials like Lego and flashcards.

DEMOCRATIC REPUBLIC OF CONGO

Provided school kits to 26,877 children and catch-up courses to help them rejoin education.



© Mohammed Zaanoun

OUR EVIDENCE BASED PROGRAMMES

War Child Alliance Foundation helps improve children's wellbeing by creating and testing different ways to support them. Our Research and Development team makes sure these methods are effective and can be used across different countries. Their findings have been published in over 70 academic articles, helping us improve and reach more children each year. When children join our programmes, we have evidence of the positive outcomes they achieve.



© Michael Jessurun

TeamUp

TeamUp understands that war and displacement can harm children's mental health, causing fear, withdrawal, and difficulty feeling safe. **TeamUp helps by using play, movement, and positive relationships to support emotional wellbeing.** Through sports, dance, and breathing exercises, it builds skills like respect, friendship, and stress management.





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Can’t Wait to Learn

Can’t Wait to Learn uses **digital devices to deliver education in conflict-affected communities with limited resources.** Co-created by children and artists, it aligns with national curriculums, helping children develop reading and numeracy skills, offering catch-up education and supporting both children and teachers in school.

PlayMatters

PlayMatters **helps children learn through play and is often used in the schools.** Teachers use learning techniques and fun materials like Lego and flashcards to encourage children to question, experiment, and discover in a safe, supportive environment.

Be There

Be There is a nine-week programme where **parents and caregivers meet weekly to manage stress and promote positive parenting.** It helps improve wellbeing, reducing the negative impact of war on caregivers, and creating a safer, more supportive environment for children.

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EVEN WHEN THE WORLD FEELS AT ITS DARKEST, WE ARE HERE, SHOWING CHILDREN THAT A BRIGHTER FUTURE IS POSSIBLE.



LIFE-SAVING RESULTS FROM OUR GLOBAL TEAMS

Afghanistan

Families in Afghanistan have faced 40 years of conflict, along with economic turmoil and recent natural disasters like floods, droughts, and earthquakes. As a result, over 23 million people, including 12 million children, need urgent help.

In 2024, **War Child helped 55,121 people, including 39,425 children**, by providing child protection, livelihood support and humanitarian response interventions in Herat, Ghor, and Badghis provinces. We also expanded to Jawzjan and Balkh provinces to reach more vulnerable communities. Already known for our expertise in child protection, **War Child has now also become an active voice in climate change debates in Afghanistan**.



LIFE-SAVING RESULTS FROM OUR GLOBAL TEAMS

Burundi

Burundi has been caught up in the Great Lakes regional conflict for decades, resulting in widespread displacement and significant humanitarian challenges. War Child took action in 2011, establishing an office to support internally displaced people, returnees, and refugees.

In recent years, Burundi has made progress toward stability, with a reduction in internal conflict. However, the country still hosts 350,000 refugees.

In 2024, **we supported 4,343 children through TeamUp**, mental health and psychosocial support and child protection activities.

Our Burundi team collaborated with our team in the Democratic Republic of Congo (DRC) to deliver Be There training and mentoring sessions for local facilitators working in Congolese refugee camps.



© Nadia Niyonizigiye



© Daniel Shema

Central African Republic

Children and families in the Central African Republic (CAR) continue to suffer from decades of armed conflict and political instability. Around 2.8 million people, or 46% of the population, need help, with their situation worsened by severe flooding in late 2023. CAR also hosts 65,798 refugees from neighbouring countries.

In 2024, War Child supported 3,555 children and families at child-friendly spaces.

Children participated in the War Child Football Club, which uses sport to help them heal from conflict and improve their wellbeing. The sessions focused on self-awareness, emotional regulation, social skills, conflict resolution, and future planning.

180 parents took part in Be There and received financial support and training to establish a community-driven financial system. This empowered families to meet their needs and better protect their children.

Over 300 children, including those associated with armed groups or survivors of gender-based violence, **received support to reintegrate into their families and communities.**

We worked with 80 local leaders, including 40 women, to promote peace, resulting in the creation of 13 peace committees across 11 schools.

We helped 118 children obtain birth certificates, restoring their right to identity and we worked with 6 youth clubs and 6 community networks to strengthen community-based child protection.

15,000 people gained awareness of issues like child recruitment, early marriage, and female genital mutilation through community awareness campaigns.



© Michael Jessurun



Colombia

Conflict in Colombia worsened in 2024, with armed clashes between state and non-state groups, especially in rural areas of northern Cauca and Chocó. Alongside this, Colombia faced a severe climate crisis, with floods affecting over 1 million people and extreme droughts impacting 2.5 million more. These disasters disrupted children's protection, education, and health.

In 2024, War Child formed a strong partnership with Oxfam and two local community-based organisations, allowing us to expand our work in Buenaventura. **We also reached a major milestone by joining the Coalition against the Involvement of Children and Youth in Armed Conflict in Colombia (COALICO)**, the country's most influential civil society network focused on preventing child recruitment by armed groups and protecting children's rights.

War Child is now recognised as an expert in recruitment prevention and has built high-level relationships with the Colombian Institute of Family Welfare (ICBF) and the Presidential Counsel for Human Rights.

LIFE-SAVING RESULTS FROM OUR GLOBAL TEAMS

Democratic Republic of Congo

In 2024, the situation in the Democratic Republic of the Congo (DRC) remained critical due to ongoing conflict, flooding, landslides, and recurrent epidemics. More than 3 million people are currently displaced, facing severe food shortages and limited access to essential services. Violations of children's rights are particularly alarming, with the DRC ranking among the top three countries with the highest verified cases of child recruitment by armed groups.

In 2024, War Child supported 14,924 children in Masisi, Minova, Goma, and Nyiragongo by providing access to quality education and safe learning environments. **We distributed school kits to 26,877 children and offered catch-up courses** to help them reintegrate into formal education, along with psychosocial support.

8,798 children and 15,365 adults participated in child protection activities, while **17,578 displaced children received support through TeamUp** and other activities at our child friendly spaces.

We trained three local partners and piloted two frameworks for youth engagement and empowerment. 60 girls who survived sexual violence received training on employment opportunities and psychological support.



© Alain Mabioko

LIFE-SAVING RESULTS FROM OUR GLOBAL TEAMS

Iraq

After 20 years of working in Iraq, War Child closed its operations after supporting hundreds of thousands of children affected by conflict.

War Child began working in Iraq in 2004 with activities in Baghdad in response to the U.S. led coalition invasion. **Although the protracted conflict lasted until 2011, War Child remained in the country to address the immense needs caused by the war and support children in their recovery.**

In 2015, we expanded into the Kurdistan Region. With offices in Erbil, Mosul, and Baghdad, we established our presence, offering education, protection, psychosocial support, and vocational training for children, youth, and caregivers. Our success has relied on close cooperation with local and international NGOs and government ministries.

In December 2021, the U.S. mission in Iraq officially ended. By 2023, the UN and other organisations shifted from a purely humanitarian response to a development-focused approach, marking a new, safer chapter for children in the region.

This means that local organisations and communities are focused on education, job opportunities, and strengthening local services so people can support themselves. **War Child has supported these long-term efforts, helping to create stability and a safer future for children.**





© Chantal Bouchany

Lebanon

In 2024, Lebanon experienced the worst escalation of hostilities since 2006, leading to widespread devastation, mass displacement, and the collapse of essential services. The country also hosts over 1.5 million Syrian refugees, 200,000 Palestinians, and numerous other vulnerable groups.

War Child has a long history in Lebanon as a critical child mental health and psychosocial support provider. This meant that we were able to respond quickly to the crisis. In total **we helped 45,059 children and family members** and we provided mental health support, hygiene kits, and hot meals to over 6,610 children and 3,162 families.

In collaboration with our local partners, War Child focused on the immediate needs of children and families in displacement shelters, establishing safe spaces to offer support.

Our team worked to help children regain a sense of normalcy during a time of immense stress and uncertainty. Many children showed signs of distress, and War Child's experts provided direct care at the shelters. Through play, music, and art, children were given the space to express themselves.

"We will come back and fix everything."

"During a LEGO activity, children first built a scene of their ruined hometown, destroyed homes, blocked roads, a reporter, and a drone symbolising tension. They included a truck clearing rubble and figures aiding recovery. Two figures on a couch represented their own experience as observers.

As they shared their creations, they spoke of life before the war, expressing loss. Then, their focus shifted: "We will come back and fix everything." They began rebuilding, adding homes, animals, and vibrant life. By the end, their scene reflected resilience, hope, and determination to restore their lives and their community."

Mira Chaaban, War Child Lebanon Facilitator



© Samar Abu Auf

LIFE-SAVING RESULTS FROM OUR GLOBAL TEAMS

The Occupied Palestinian Territories

The war in Gaza has forced the entire population into catastrophic conditions, with no electricity, sanitation, or clean water. Basic aid is limited, leading to starvation and the spread of disease. In 2024, daily airstrikes caused immense suffering for children and families. In the West Bank, Israeli air raids and settler violence led to many detentions, deaths, and injuries. The need for mental health and psychosocial support, child protection services, basic needs and education is immense.

In 2024, War Child expanded its work in Gaza and West Bank.

Despite facing personal hardship and massive risks, our team and partners showed incredible resilience, **providing critical support to 184,031 people, including 120,000 children, around 1 in 10 children.**

We distributed over 15,000 food parcels, 3,000 blankets and warm clothing, 3,400 hygiene and menstrual kits and provided clean water and shelter.

We helped over 580 unaccompanied and separated children, providing essential services and connecting them with families or safe foster homes.

Our mental health services helped over 18,000 children, and 25,000 participated in recreational activities in child-friendly spaces. War Child also distributed education kits to 30 temporary classrooms.

We reached a further 163,812 people with mental health awareness campaigns through SMS.

We launched a micro-learning channel on Telegram, training 455 protection and frontline workers. We also organised a regional event on Women, Peace, and Security, gathering feminist and women's rights organisations from across the Middle East in collaboration with Oxfam, CARE Nederland and PAX.

In addition to this, funded by the Dutch Relief Alliance (DRA), War Child also led the DRA Acute Joint Response, collaborating with organisations including SOS Villages, Oxfam, Care International, Terre des Hommes Italy, and Save the Children International. The Response focused on safe drinking water, sanitation and hygiene (WASH), healthcare, shelter, cash assistance, and protection. **Together, we reached 1,042,772 people, with 57,769 directly reached by War Child.**





LIFE-SAVING RESULTS FROM OUR GLOBAL TEAMS

Meet Sarah

Since the start of the war in Gaza, Sarah has lost not only her clothes, her dolls and the roof over her head, but also her grandparents and her best friend. She's just nine years old.

Before the war, Sarah lived in the north of the Gaza Strip with her parents and her sisters. She proudly talks about her bedroom, insisting "it was the most beautiful room in our home!", and about her daily life. **"I used to go to school, wear beautiful clothes, and put beautiful hair clips in my hair,"** she recalls. According to Sarah, before the war every day was "beautiful".

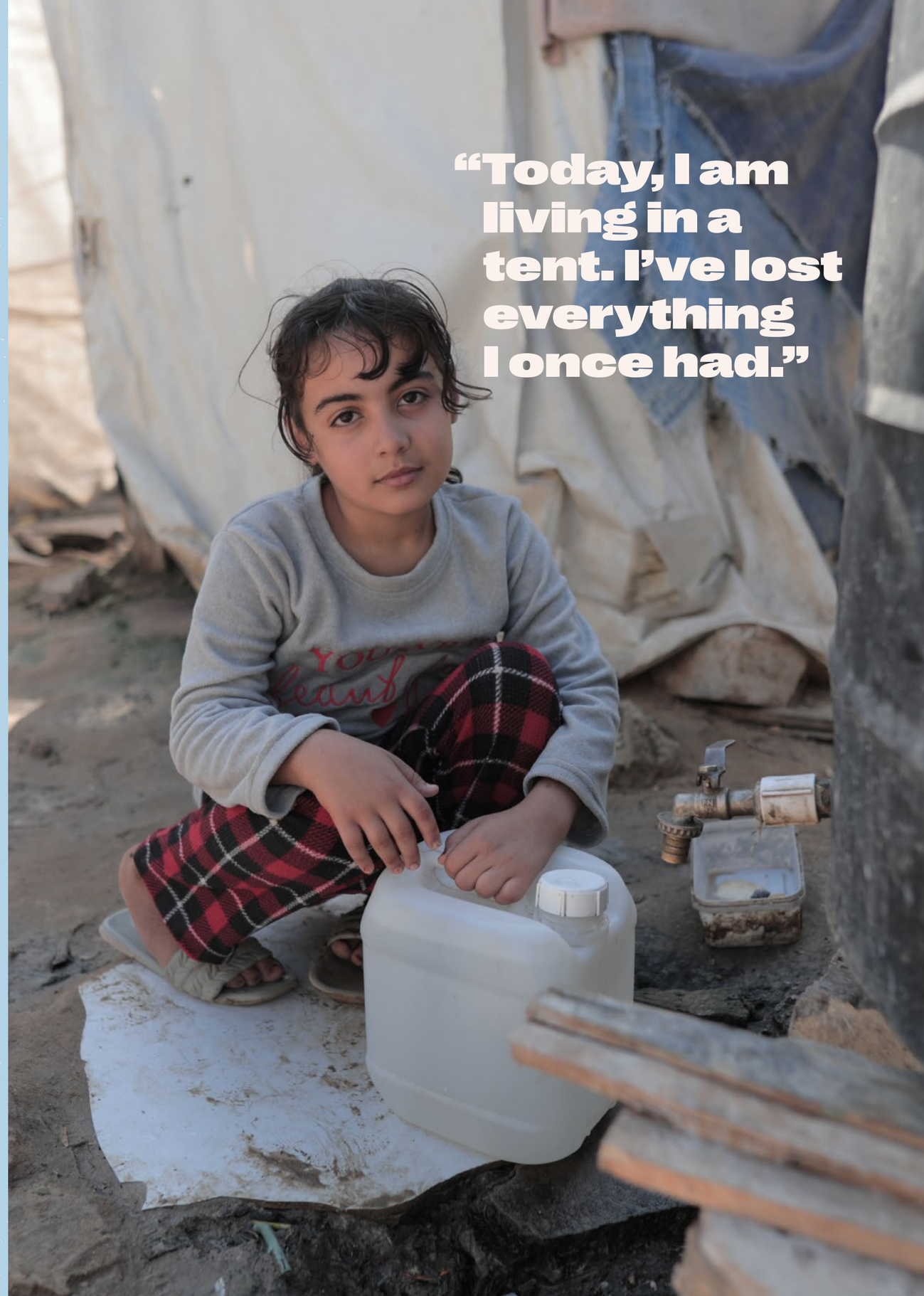
In the last year, Sarah's day to day life has changed drastically. Like more than a million other children, Sarah was displaced with her family. Now living in the south of Gaza in a tent, Sarah wakes up early every morning to go in search of drinking water and food.

Sarah explains how War Child's work in the camp has helped, chatting happily about activities from singing to dancing to face painting. "They changed the negative mood that was here," she says, "they bring joy to us".

Despite everything she has lost, Sarah remains fiercely optimistic. She attends a school in the camp where she's made lots of new friends and while she no longer has any dolls to play with, she's determined to make her own fun. "My father and I made a small tent for my friends and I to play in," she says, "and I learned many new games, such as the rock game and rope skipping." Sarah spends lots of time drawing too. "I can draw everything but my three most favourite things to draw are chocolate, the Palestinian flag, and the sea."

While Sarah tries to find joy in her every day, she still longs for her old life. **"I know that all the world will see my story and I want to ask them to stop the war so I can go back to my old memories and my normal life."**

"They changed the negative mood that was here... they bring joy to us."





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LIFE-SAVING RESULTS FROM OUR GLOBAL TEAMS

South Sudan

In 2024, South Sudan faced a worsening crisis driven by conflict and natural disasters, affecting over 1.3 million people. More than 900,000 returnees and refugees arrived from Sudan following the outbreak of conflict in April 2023, putting further strain on limited services.

War Child's work in South Sudan in 2024 has focused on child protection, mental health and psychosocial support, cash assistance, education, livelihood opportunities, and preventing child marriage. **8,845 children and adults displaced by the crisis in Sudan were provided with child protection, mental health and psychosocial support and cash assistance** in the Upper Nile.

In the Upper Nile and Jonglei States, 1,506 caregivers participated in positive parenting and psychosocial support sessions, while **12,857 children attended psychosocial support activities in child friendly spaces to help them cope with trauma.**

We supported teachers and schools to provide quality primary education, including **implementing Can't Wait to Learn in eight target schools, benefiting 5,233 children.**

3,953 people received enterprise development training and start-up grants to promote savings and entrepreneurship.

To protect girls and young women, we conducted community meetings with 600 representatives on girls' education and child marriage, promoting an action plan in eight communities.



LIFE-SAVING RESULTS FROM OUR GLOBAL TEAMS

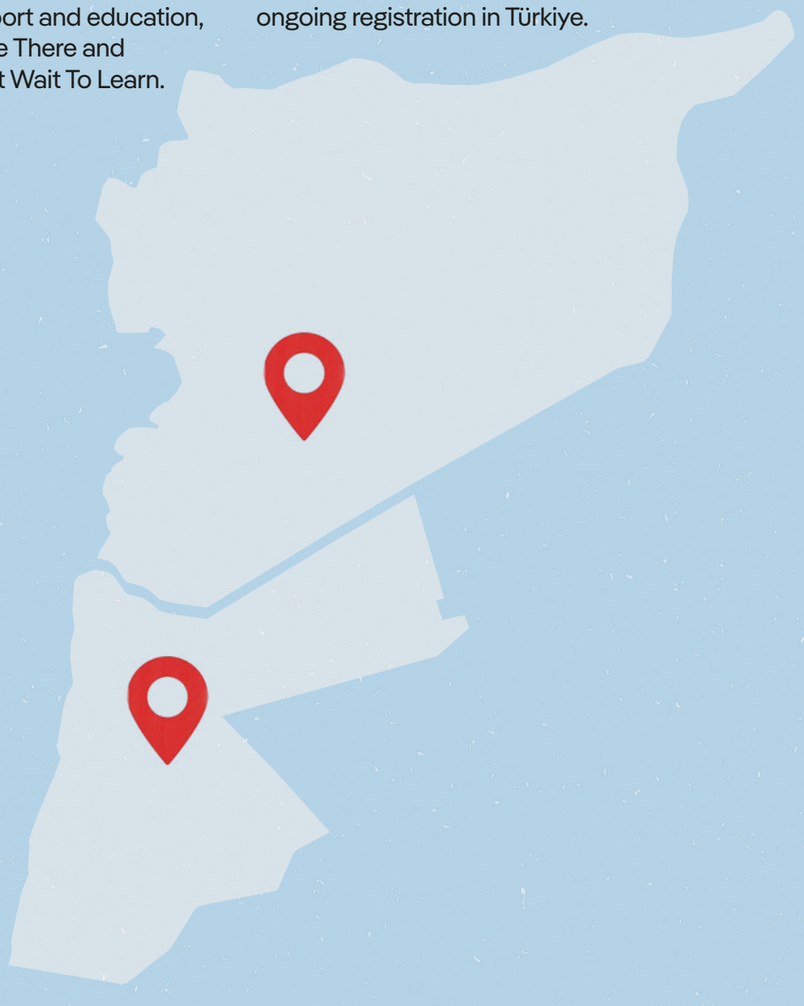
Syria and Jordan

The fall of the Assad regime in December 2024 brought major changes to Syria, but the situation in Northeast Syria remains unstable. The region still hosts over 650,000 displaced people and detention centres holding many children.

In 2024, our **Syria and Jordan team reached 90,592 people**, including 50,663 children and 39,929 adult family members. To improve access to mental health support and education, we expanded TeamUp and Be There and successfully introduced Can't Wait To Learn.

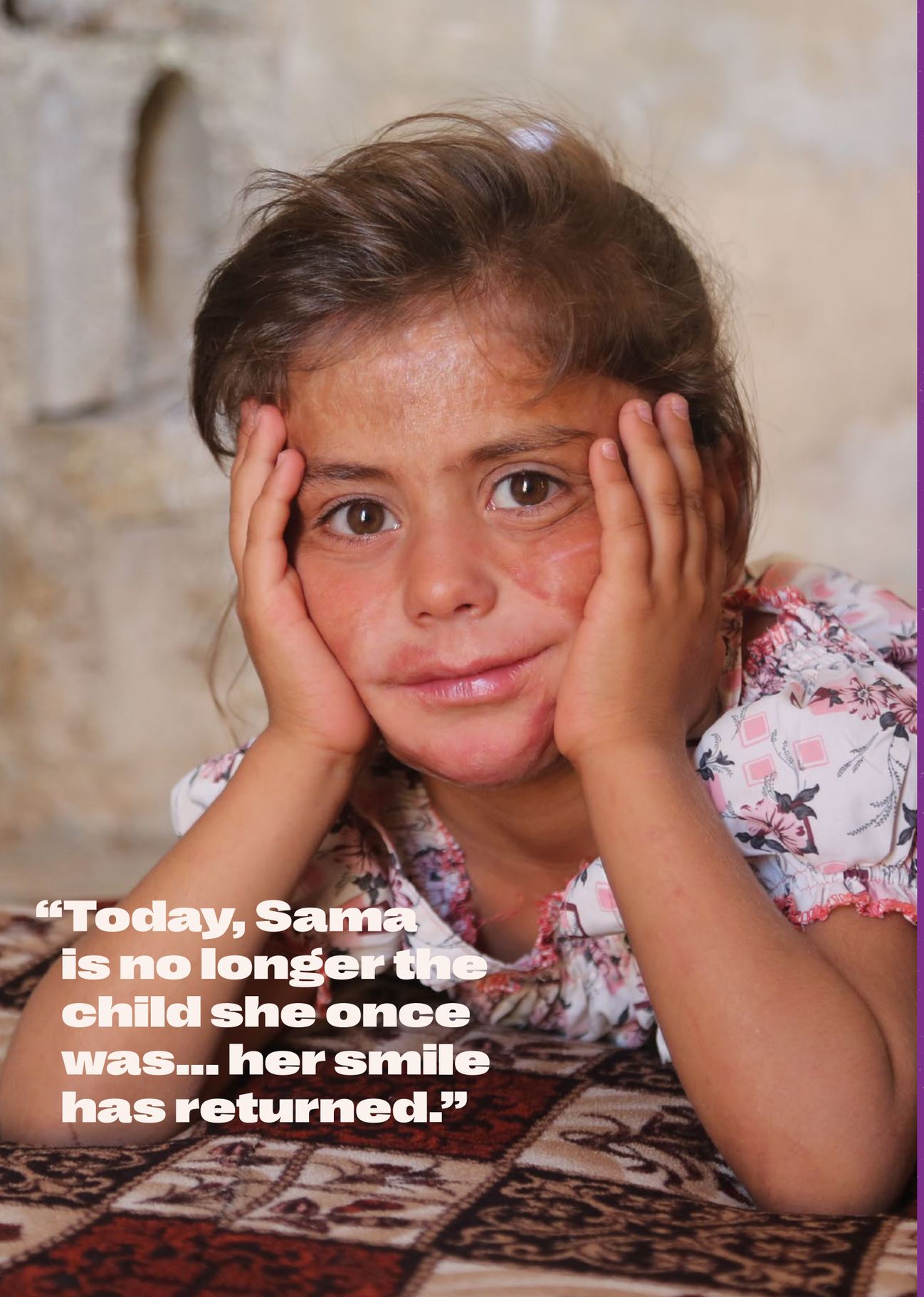
We also launched a 'Resilient Futures: Protection and Education' project, which provided education, psychosocial and livelihoods support to over 15,000 people in Northeast Syria, with a focus on children associated with armed groups.

To strengthen our work, we opened an office in Raqqa and efforts to improve access to Northwest Syria also progressed, including ongoing registration in Türkiye.





© Michael Jessurun



LIFE-SAVING RESULTS FROM OUR GLOBAL TEAMS

Meet Sama

Sama is six years old and from Syria. For four years she endured bullying because of the severe burns that had scarred her face and hands. Often withdrawn, she wore a constant expression of defiance, as if expecting someone to say something cruel whenever they approached. She often refused to speak or interact with anyone.

Sama and her family had been displaced many times. She suffered severe burns from a heater explosion during the journey flee from the war, adding even more pain and suffering to their already difficult ordeal.

Now, they live in a stone block building, and lack even the most basic necessities, including food, water and heating. It became their only refuge after repeatedly having to search for somewhere safe to live.

Sama’s father suffers from an illness caused by the war, which has left him unable to work or provide for his family, including Sama’s medical treatments. Her mother also requires ongoing care.

One of War Child and our partners swiftly intervened after fortunately meeting Sama and her family in the local community. **They enrolled her in several psychological support sessions including one called “Self-Acceptance and Solving Peer Problems,”** along with individual and group sessions to help her engage with other children and cope with the pressures she faces.

She was referred to a specialist organisation for the medical treatment she needed, who coordinated with a local hospital where she received regular help.

The family also received cash assistance for clothes and essential needs such as food, water, and heating.

The team ensured the mother received support by enrolling her in several awareness sessions focused on handling bullying, and positive parenting - helping her better navigate providing support to Sama and her siblings.

Today, Sama is no longer the child she once was. Though she is still undergoing treatment, her smile has returned. She steps forward with confidence, knowing that her remaining scars are not an obstacle to success.

She has become friendly, gentle, and free from all signs of aggression, her once-tense brows now calm and relaxed, her dreams bigger than ever. She dreams of becoming a doctor, treating children with burns, and sharing her story to inspire other children who have gone through similar experiences.

LIFE-SAVING RESULTS FROM OUR GLOBAL TEAMS

Uganda

Uganda is home to nearly 1.8 million refugees from neighbouring countries. However, with limited services available, around 2.4 million people, including both locals and refugees, are now in urgent need of help.

In 2024, **War Child supported 148,057 people including 79,144 through PlayMatters.** We expanded to new locations, including Kiryandongo and Palabek refugee settlements, and introduced new partner-led activities, such as creating comic books to address gender-based violence.

We also strengthened partnerships with 12 local organisations and **launched the Uganda Localisation Hub** with support from the Bureau of Population, Refugees, and Migration (PRM). The Hub has become a key platform for training, mentoring, and strengthening local organisations to deliver high-quality protection and mental health services.

LIFE-SAVING RESULTS FROM OUR GLOBAL TEAMS

Meet David

David was born in Rwanda and fled with his family to Uganda to escape violence.

"There was a war in Rwanda that lasted for several days," says David's mother. "After the war, the killings continued in silence. Unknown people would come to our house at night asking for my husband. We knew they would take him, and he would never return. This constant fear made us feel trapped. We decided to run."

The journey was tough: "We walked day and night, nowhere was safe." Eventually, they reached the Tanzanian border. With no documents, they managed to enter, but her husband was attacked, and their few remaining possessions were stolen.

"Arriving in Tanzania, we didn't find refuge because we were being hunted," says David's mother. Sleeping by the roadside and relying on locals for survival, they finally reached a refugee settlement in Uganda. **"We were welcomed by everyone we met, and they guided us to the settlement."**

David, only two at the time, remembers little of the journey, but the memories that remain have stayed with him. "We had to cover his mouth to keep him quiet during the walk," his mother explains. "We sometimes met soldiers who wanted to hurt us."

"All this had a lasting effect on him," she continues. "When we arrived, he seemed unhappy and didn't want to play. He would just stand there, like a doll, as if he was sick."

But since David joined TeamUp at school, his mother has seen changes. **"He tells me about the games and songs he's learned. He's much more talkative and loves his friends."**

David himself says, "I feel good about TeamUp. I love singing, playing football, and jump rope. They asked me to lead them."

And lead he does. At the end of each school day, David gathers the children outside. "Follow the leader, I am the leader!" he shouts, and the children follow him down the hill, through the school gates, and into a field.

Each session focuses on themes like anger or trust. "Some learn quickly, others don't," David says. **"After the sessions, we play together to teach those who need help."**

"Before TeamUp, I used to insult and fight other children. I was disobedient to my parents and hated school. Since joining TeamUp, I've learned to behave better. I no longer have bad thoughts."



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LIFE-SAVING RESULTS FROM OUR GLOBAL TEAMS

Ukraine

Ukraine remains one of the largest displacement crises globally, with over 3.6 million people internally displaced and around 6.2 million refugees living in other countries. More than 3.3 million people continue to live in conflict-affected areas in southern and eastern Ukraine. Those who are internally displaced and living near the frontlines are among the most vulnerable.

Throughout 2024, **we supported 85,619 children and young people with mental health and psychosocial support** to help strengthen their emotional well-being and resilience.

We have enhanced the capacity of our local partners by implementing several of our key programmes, including BeThere and TeamUp as well as providing advanced training on gender and disability inclusion for staff and teachers.





Yemen

The crisis in Yemen deepened in 2024 due to ongoing conflict and regional tensions, leaving 18.2 million people, including 5 million children, facing severe hunger. Nearly 4.5 million people remain displaced, and with education and protection services disrupted, 4.5 million children are out of school.

In 2024, War Child supported 23,179 children and family members in Yemen through education, child protection, and livelihood programmes.

We helped 2,337 children return to school in the West Coast region and built 18 semi-classrooms, a teaching approach that blends online and offline learning, and 12 water, sanitation and hygiene facilities in remote areas. In Bani Hushaish, rehabilitating two schools led to a 30% increase in enrolment, inspiring the community to build nine more classrooms.

To strengthen child protection, we trained community members, facilitators, and social workers on child rights and protection. We also set up two child-friendly spaces in Bani Hushaish and introduced psychosocial support activities in temporary learning spaces.

Additionally, **150 people received vocational training, mentoring, and support to start businesses**, with many now earning an income.

TOGETHER WE STAND FIRM, UNITED, AND DETERMINED FOR EVERY CHILD, EVERYWHERE, TODAY AND ALWAYS.

ADVOCACY

At War Child, we focus on children's needs, respect their rights, and place them at the heart of everything we do. We advocate for humanitarian law, campaign against the impact that conflict has on children, and amplify their voices, empowering them to drive change.

In July 2024, we launched a public petition urging the new Prime Minister to push for a ceasefire in Gaza, gathering over 58,000 signatures.

The new government also responded positively to several calls made by War Child and other international charities regarding the conflict in Gaza. These included introducing a partial arms embargo on arms sales to Israel, supporting the International Criminal Court and International Court of Justice processes, and offering clearer support for a ceasefire.

In October, Virginia Gamba, UN Special Representative for Children and Armed Conflict, visited the UK, meeting with MPs and government officials through our efforts.



PUBLIC RELATIONS

2024 was a strong year for War Child's PR, with 4,010 press mentions and a reach of over 10 billion.
In December, we released a report on the mental health impact of war on children in Gaza, which led to 57 media features in outlets including *The Guardian*, *Daily Mail*, BBC, *The Independent*, CNN, and NBC, reaching over 814 million people. The campaign was supported by high-profile figures, including Gary Lineker, Misan Harriman, Bella Ramsey, and Annie Lennox posting on social media.

An interview with our Gaza team in *The Guardian* resulted in a 352% increase in individual donations to War Child on the day it went live.

War Child also partnered with *The Guardian* and *The Observer* for their Winter Appeal, themed 'War Changes Everything.' Nine pieces of coverage on our work in Gaza, Lebanon, Colombia, and Bosnia helped raise £1.7 million for War Child and two other charities.

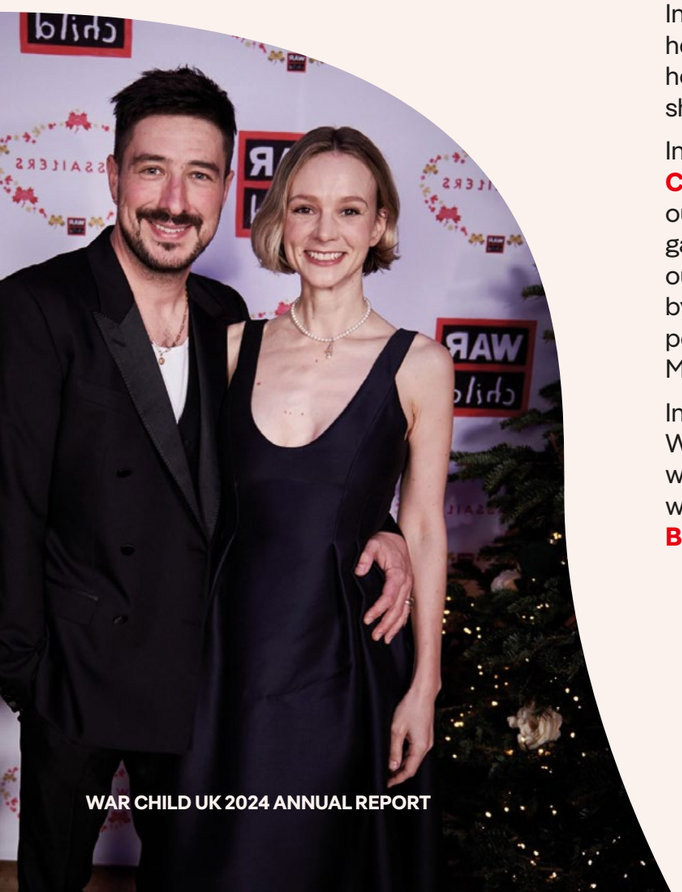
OUR AMBASSADORS



War Child's Ambassadors play a key role in fundraising, advocacy, and amplifying our work. Through their support, they raise awareness of the challenges faced by children in conflict, engage new supporters, and inspire action for a safer, brighter future. Here are some of their key moments from 2024:

Global Ambassador **Gillian Anderson** narrated two powerful fundraising adverts, which became our most successful of 2024, recruiting over 700 new regular donors, ensuring sustainable income for years.

Creative Ambassador **Ross Stirling** secured War Child as the chosen charity for the annual Secret 7" record sale, raising £210,000 in April.



In June, Music Ambassador **AURORA** dedicated her performance at Glastonbury to children by holding a War Child sign that read, "No child should be part of war. Ever."

In October, Founding Global Ambassadors **Carey Mulligan** and **Marcus Mumford** hosted our biennial Ambassador's Dinner. 70 friends gathered at In Horto, London, to raise money for our work, with the space generously donated by **Ambassador Ben Lovett**. Guests enjoyed powerful speeches and performances by Marcus and Jonny Flynn.

In December, Carey and Marcus hosted the Wassail, our annual winter event, in New York with Children in Conflict, raising over $2.2 million with performances by our **Global Ambassadors Brandi Carlile and Mumford & Sons**.



PEOPLE'S POSTCODE LOTTERY

In 2024, War Child proudly celebrated 10 years of partnership with People's Postcode Lottery, marking a decade of incredible impact made possible by the generosity of its players. The money raised has been instrumental in helping us reach more children and families, deepen our impact, and drive innovation.

This past year alone, **the partnership contributed another £3 million through the Postcode Education Trust**, helping us navigate an increasingly complex and more dangerous world while working toward a sustainable future for children.

People's Postcode Lottery trust in our expertise allows us to direct funds where they're needed most - whether supporting children in forgotten conflicts, or empowering local organisations to lead change in their own communities.

In 2024, our teams continued to collaborate closely, ensuring that together, we create lasting change for children living through war. Here's to another decade of making a difference!

BRITS WEEK

BRITs Week is our annual series of intimate music shows held around the BRIT Awards, where big artists perform in small venues. War Child curates and books the shows, partnering with AEG Presents and BPI to produce them.

2024 highlights included multi-BRIT Award winners and household names Keane headlining Shepherd's Bush Empire, BRIT Rising Star and Artist of the Year winners The Last Dinner Party playing a tiny show at Hebden Bridge Trades Club, and BRIT-nominated Gabriels delivering a late-night set at Ronnie Scott's, earning a five-star 'you had to be there' review in the *Evening Standard*.

BRITs Week 2024 raised £420k, providing crucial support for War Child's work. It also set the stage for a multi-year headline BRITs Week sponsorship with DHL, ensuring continued impact for children affected by conflict.



© Aaron Parsons



GLASTONBURY FESTIVAL

In 2024, War Child strengthened our partnership with Glastonbury Festival through The Glastonbury Festival Emergency Fundraiser, supporting people affected by conflict.

Fans had the chance to win one of 20 pairs of festival tickets by donating £10 to enter a prize draw, with entries unlimited. The response was phenomenal and the total raised was generously matched by Glastonbury Festival, resulting in **£1,279,440 being donated to War Child, British Red Cross, and Oxfam.**

At the festival, War Child engaged fans in the Silver Hayes field, distributing biodegradable temporary tattoos, selling an 'Optimism is a Political Act' t-shirt in collaboration with Silver Hayes, and hosting a panel discussion, 'War Child: Migrant Footprint – Black British Mixtape,' led by Tayo Popoola with Reni Eddo-Lodge, DJ Nature, and DJ Milo.

Glastonbury Festival also continued its support later in the year with further donations, paving the way for an even closer partnership in 2025 and beyond.

SECRET 7”

In 2024, the annual Secret 7” charity record sale returned under War Child’s creative direction, bringing together artists and designers to create unique record sleeves for tracks by seven musicians: AURORA, Celeste, Hozier, Siouxsie & The Banshees, Paul McCartney, The Chemical Brothers, and The Specials.

Each track was produced 100 times on limited edition 7” vinyl, with the sleeve artist’s identity kept secret until the record was sold. The 700 records were showcased at a free exhibition at NOW Gallery, London, featuring art from notable names such as Tacita Dean, Sir Paul Smith, Rankin, Cho Hui-Chin, Jamie Hewlett, Ragnar Kjartansson, Helen Beard, Anthony Burrill and many more.

Secret 7” gained coverage from *NME*, *Creative Boom*, *It’s Nice That* and *The Financial Times*.

The online auction raised £210,000 to support our work in local communities and refugee camps, creating safe spaces for children to play, learn, and access mental health support.





DCD>AWARDS

In December 2024, War Child was honoured to be chosen as the charity partner for the DCD>Awards, often referred to as the “Oscars of the data centre industry.” Organised by our partner, Data Center Dynamics, the event brought together over 1,200 industry professionals for a memorable evening of celebration and recognition.

Guests had the opportunity to bid in a silent auction and pledge their support for War Child during a moving moment led from the stage by one of our special friends, Sonia Gisa.

The evening raised an incredible £75,000 to support our work with children living through conflict, thanks to the generous donation of a percentage of table sales and the kindness of the guests.

A huge thank you to Data Center Dynamics for their invaluable support. We’re excited to continue this brilliant partnership in 2025 and beyond!



JINGLE JAM

War Child secured a three-year partnership with Jingle Jam, the world's biggest gaming charity event. This two-week festive stream-athon not only raises money but also increases awareness and engagement of War Child's work within the gaming community.

December saw creators from across the world unite, with 58 supporting War Child exclusively. Fundraising giants like Digby TW, Christmas Clash, and Zerpherz returned, while new supporters such as Mousie (Yogscast), BehavingBeardly, and BigTaffMan helped us reach new audiences. Two exciting streams also took place: War Child's Quiz of the Year, and a special Magic: The Gathering stream featuring The Spiffing Brit, M4NG0, RT Game, and Kiwo, helping us connect with even more gamers.

Jingle Jam 2024 raised £2.6 million, with War Child receiving £301,940. We're excited to grow this partnership in the years ahead!

SOUND & VISION

In 1994, David Bowie, Brian Eno, and Athena Eno curated Little Pieces from Big Stars to raise money for War Child, in response to the crisis in Bosnia.

30 years later, this legacy sparked Sound & Vision, a new annual exhibition and auction pairing contemporary artists with beloved musicians.

Curated by Art on a Postcard and hosted by 180 Studios in London, the 2024 exhibition featured original works from 33 leading artists, all inspired by the iconic David Bowie lyric: "We Like Dancing and We Look Divine."

The exhibition marked the 50th anniversary of Diamond Dogs and included artists George Underwood, Stuart Semple, National Portrait Gallery BP Portrait Award-winning painter Ishbel Myerscough, Harland Miller, Jonathan Schofield, and Andrew Pierre Hart to name a few.

This first edition raised £36,000 for War Child and gained widespread media coverage in *Financial Times*, *Country Life*, *The Art Newspaper*, *BBC News*, *The Independent* and more.



MORE MOMENTS

2024 was an incredible year for War Child, with supporters and partners coming together to raise vital funds and awareness.

It began in February with Dine for Peace, a Michelin-star dinner and art auction organised by Tanja Gangar, raising £2,743 for Gaza. In April, our Spring Clean auction saw over 70 celebrities, including Richard Curtis, Stanley Tucci, Gillian Anderson, and Bastille, donate iconic entertainment items, raising £50,000.

In the summer, Stanley Tucci hosted a special evening at The River Cafe with generous support from Ruth Rogers CBE. Guests enjoyed a performance by Jamie Cullum, and the event raised over £150,000.

July brought Artists for Aid, where Mustafa the Poet curated an extraordinary event that raised £415,000 for the Gaza and Sudan crises, with Corteiz designing an exclusive FREEDEM tee for the occasion.



24 teams from the music community joined the Independent Music Cup, a 5-a-side football tournament that raised £33,000. Around the same time, War Child partnered with Friendly Records to raise over £80,000 through an unforgettable IDLES hometown show in Bristol and a limited series of 7" records.





October saw our Royal Parks 2024 team raise £53,031 as 84 runners took on London's scenic half-marathon, while our Day of the Girl gig series featured intimate shows by Bree Runway, Connie Constance, Matilda Mann, and RØRY, raising an incredible £103,500.

In November, we unveiled a powerful mural, inspired by a photo from Gaza-based journalist Mohammed Al Zaanoun, and launched a national billboard campaign for in support of our Winter Fundraising Appeal on World Children's Day with the message: 'This year, it's not the thought that counts.'

December wrapped up the year with Carey Mulligan and Emerald Fennell designing 8 limited-edition Saltburn Insults t-shirts, while Dorothy Claxton and Heather Anderson's Doves for Peace 3 art auction raised £18,532.20.

Kate Bush also released Little Shrew (Snowflake), a poignant animated film encouraging fans to support War Child which is set to raise £80,803.







PLANS FOR 2025

War Child UK has identified several key strategic areas to secure growth in our income and profile in the UK.

We want to ensure we continue our core priority of making our income more sustainable and will continue our investment in our regular giving programme.

To be able to grow effectively, we are also prioritising 'seeking higher value' across the fundraising portfolio, supported by our ambassador and advocate programme.

We are also going to have a bigger focus on advocacy in 2025, more than what has been possible to date. An updated and inspiring programme of work in our communications function will support this and our fundraising work in general.

All these initiatives will be underpinned by the work we have started on creating an inclusive workplace culture and seeking out greater efficiency through improving systems and processes.

The War Child Alliance Foundation will continue their focus on conflict affected countries – such as Gaza and Ukraine, but also those countries who do not dominated the news headlines such as Afghanistan and Democratic Republic of Congo. We are now ready to respond to the crisis in Sudan directly in country as well as continuing our response with refugees in nearby countries. The broader humanitarian system is under pressure following government aid cuts in the US and beyond. Our core response to this is to think through how we make our evidence-based programmes more widely available to the sector and leveraging the impact of research through scaling to third parties. We are also exploring how to achieve genuine locally led programming.

"The War Child Alliance Foundation will continue their focus on conflict affected countries ... but also those countries who do not dominated the news headlines"

THIS IS THE DEADLIEST TIME FOR CHILDREN THIS CENTURY, THANK YOU FOR HELPING US BE THERE FOR THOSE WHO NEED US MOST.

A HUGE

AMBASSADORS

Founding Global Ambassadors

Marcus Mumford
Carey Mulligan

Global Ambassadors

Gillian Anderson
Brandi Carlile
Vanessa Kirby

War Child Ambassadors

Ben Lovett
Ted Dwane
Miles Jacobson

Music Ambassadors

Jack Savoretti
Dan Smith
AURORA
Ellie Prohan

Creative Ambassadors

Ross Stirling
Jonny Grant
Ben Caron
Charlotte Sinclair

CREATIVE INDUSTRIES

Bella Freud
Everpress
Gemma Peppé
Global Street Art
Kevin King
Lisa Baker
Lucy Mahon
Paul Franklyn
Tom Best

COMMUNICATIONS AND CAMPAIGNS

Blackstar
Build Hollywood
Rockbox
Studio Juice
The Maverick Group

GAMING

Jingle Jam
Sports Interactive
Milestone S.r.l.
Devolver Digital
Fanatical
11 Bit Studios
AFC Wimbledon
No More Robots Ltd
Toge Productions
Mixed Realms

MUSIC

All the artists who played our shows.
Friendly Records
Glastonbury Festival
Kate Bush
Liam Gallagher
Maggie Crowe and BPI
Mustafa and Artists for Aid
The Cure
Tim Wakefield and Soundwaves Art Foundation
Transgressive Records

PARTNERSHIPS

Aesop
Capri-Sun
Clifford Chance
Data Center Dynamics
DHL
Dirty Velvet
Fane Group
N Family Club
Oakley Capital
Prospect Union

PHILANTHROPY

Stanley Tucci & Felicity Blunt
Keely & Toby Glaysher
Healy Family Foundation
Henri Lambert
Tina & Anthony Hene
Steven Moffat & Sue Vertue
Lia and Nick Martin
Charles & Susan Rusbasan
Adam & Libby Knight

SUPPORTER ENGAGEMENT

Dorothy Claxton
Francesca Beeching and Emma Harrison
Nash Pradhan
Ropetackle Arts Centre
Fan Yang
Platypus
DTVO

TRUSTS AND INSTITUTIONAL FUNDING

People's Postcode Lottery
Stanley Thomas Johnson Foundation
Sulney Fields Charitable Trust
The Fraxinus Charitable Trust
Material World Foundation
Mackintosh Foundation
Geoff Herrington Foundation
The Mark Anthony Trust
EA Foundation
FCDO

THANK YOU

PEOPLE AND CULTURE

At War Child, we are committed to building an inclusive workplace where everyone feels valued and empowered to contribute to our mission of supporting children affected by conflict. In 2024, we made significant progress by developing a diversity, equity, inclusion, and belonging action plan and establishing a staff culture group to address non-inclusive behaviours and improve practices.

Our staff engagement survey reflected this progress, with 100% participation and 92% recommending War Child UK as a great place to work. Looking ahead we have committed to training on microaggressions, neurodiversity, anti-racism, and disability and LGBTQIA+ awareness to improve staff understanding and foster a more inclusive environment.

To attract and retain talent, we conducted a comprehensive review of our reward and benefits package, introducing new reward principles, updated job grading, and broader salary scales. We have increased our employer pensions contributions to be in line with other NGOs. We've also implemented talent management tools to strengthen performance management, retention, and career progression.

We ensure that all staff have clear objectives, development plans, and regular feedback. Our review of structures has created better opportunities for growth, and we've invested in training to equip line managers with the skills to lead effectively. Our new Behaviour Framework sets clear standards to enhance performance, accountability, and development.

Together we are creating a strong, inclusive culture for the future.



2024 TRUSTEES AND GOVERNANCE

PRINCIPAL RISKS AND UNCERTAINTIES

War Child UK categorises risks as either strategic or operational. Strategic risks threaten the achievement of our overall strategy and are monitored by senior leadership and the Board of Trustees. Operational risks relate to internal processes and controls, managed by effective systems and overseen by the management team.

There is some overlap between the two, with serious operational risks escalated to the strategic register when necessary. Risks are assessed based on their likelihood and impact. The Board considers the organisation's risk tolerance, while management focuses on mitigation.

Risk registers are regularly reviewed in line with War Child UK's risk policy to stay current. The Audit and Risk Committee meets quarterly and conducts rotating deep dives into strategic risks, ensuring each is thoroughly reviewed over time.

The nature of War Child UK's risks have changed since 2023 as a result of the Alliance transition. Risks are now centred around being a fundraising member of the Alliance, rather than including risks related to Country Programmes.

Maintaining Sufficient Working Capital to Operate

Due to the fluctuating nature of our fundraised income and our largest fundraising event being held in the last month of the financial year, there is a risk that we do not maintain sufficient working capital throughout the year to support our day to day operations. This is mitigated in two key ways; Cashflow management and annual planning of fundraising activity.

Through cash flow forecasting and phasing our unrestricted payments to the War Child Alliance foundation, we ensure a sufficient cash level is maintained throughout the year.

By planning our fundraising activity so that we have key activations throughout the year we minimise the cash flow fluctuations. Whilst Q4 still remains our biggest month for income generation due to our primary event being held in December, we have additional income streams such as lottery income, music events and creative projects in the first three quarters and continue to invest in individual giving to provide a smoother income profile over the course of the year. Building this sustainable baseline income also reduces risk around fundraising activations not going ahead or reaching their projected income

Realising the Value of the Alliance

Working as part of the alliance represents a very new way of working and carries risk around War Child UK not having as much control over how our programmes are run.

To mitigate this, we have an alliance agreement in place which sets of the terms of the agreement. This includes a fundraising members forum consisting of the CEOs of the alliance, whose job is primarily to hold the alliance to account for delivering. Regular meetings are held, where participant numbers are reported on, and the key pillars of the alliance strategy are discussed so fundraising members can contribute. Additionally, we have developed ways of working together to ensure that trust can be built across the entities. The UK board discusses an aspect of our programming at each meeting.

External Communications and Advocacy Risks

There is a risk that our advocacy positioning doesn't generate positive change and/or exposes War Child to reputational or actual damage. This risk exists in UK communications but also in communications and strategies owned by Alliance Members and the Alliance Foundation.

An additional risk area, which exists across the Alliance, is the detail and time frame of programmatic information being provided resulting in War Child UK not being able to fundraise effectively and engage our audiences.

These risks are both mitigated by processes and ways of working being implemented, with clearly defined roles, priorities and decision-making processes. By creating a structured way of working, focused on collaboration and having one voice, these risks reduce significantly.

Ongoing Investment in Organisational Priorities

The Individual Giving programme is an important part of our long-term sustainable and unrestricted income portfolio, but the nature of this programme means it requires significant investment year on year and steady performance, in order to protect growing returns. The risks to this programme include external threats such as the impact of geo-political landscape shifts, less focus on conflict by the media and decrease of wallet share due to economic down-turn affecting core audiences. There are also internal risks to consider, including being unable to prioritise the in-year investment needed over other quick-return initiatives. The controls we have in place to minimise these factors include a long-term board-approved fundraising strategy built upon the intention to invest in mass market fundraising, regular monitoring of progress against a range of measures and business plan; and a programme designed with flexibility at the heart of scaling (avoiding over-reliance on growing too quickly), and prioritising agile channels that allow us to learn, invest and divest quickly where needed.

Talent Attraction and Retention

We have made some transformational changes to how we attract and retain talent, and this remains a strategic risk we regularly monitor and discuss both in the Audit & Risk Committee and as a leadership team. We mitigate risks by monitoring KPIs quarterly related to recruitment and turnover; gather and act on exit data from leavers; complete external salary benchmarking and listen to feedback colleagues give in our staff engagement survey to improve our decision-making, people policies and processes. We proactively monitor performance management and tackle talent retention risks with development plans and career discussions which remains an ongoing focus. We are currently enhancing our online presence and employee value proposition on the War Child UK website and have an exciting DEI plan and staff culture group to improve culture and inclusion.

IT and Cyber Security

This risk is a result of the cyber threats present in today's digitally driven operating environment. Cyber-attacks and data breaches pose serious risks such as reputational damage, disruption to services and financial loss. As a result, we regularly assess if we have reliable IT infrastructure and controls. In 2024 we completed a migration of our MS 365 environment to the War Child Alliance's shared service centre to ensure that our systems and controls are aligned for our new ways of working. As part of the transition we are developing and adopting a War Child Alliance Business Continuity plan and also working together on Cyber security and AI policies.

SAFEGUARDING AND SERIOUS INCIDENTS

War Child UK is committed to keeping all who come into contact with our programmes and fundraising activities safe from harm and abuse. During 2024, we continued to build upon the strong foundation established in the previous year for robust safeguarding at global and country levels – this is managed by the War Child Alliance Foundation. There was one serious incident in 2024 which was reported to the Charity Commission, and rigourously followed up internally by strengthening our training and approach. We are also increasing the safeguarding resource we have in country.

FUNDRAISING STATEMENT

Supporters are at the heart of what we do. It is only through their generosity and commitment that we are able to provide a lifeline for children living through conflict around the world. Our supporters demonstrate incredible kindness and trust in us through their support of our work. We are wholly committed to maintaining that trust by upholding the highest standards in how we work at all times.

Our fundraising approach is centred on building long-lasting and effective relationships based on transparency and accountability. Fundraisers identify and nurture relationships with donors, partners and individuals, often within the creative industries, including gaming, music, art and sport. Our fundraising activities are bold and inspiring, and we work hard to ensure that every interaction is meaningful and treated with care.

Our fundraising has at times focused on specific areas of crisis, such as the ongoing conflict in the middle east and raising funds to support our critical work in Gaza and in Lebanon. Early in the year we responded to an escalation in violence during the longstanding conflict in the Democratic Republic of Congo, and we have also continued our response to the war in Ukraine, and significantly scale our work in Afghanistan.

We take our responsibility to ethical fundraising extremely seriously and are proud to be registered with the Fundraising Regulator. We are committed to working to the standards in the Code of Fundraising Practice, and have readily engaged with the regulator through their consultation process as they look to update the Code. We also hold membership of groups sharing best practice in fundraising to promote high standards across the wider sector.

We have specific measures in place for our regular giving programme, to ensure that we live up to our ethical obligations and high standards. We are mindful that our activity is transparent and persuasive, but never intrusive, unreasonably persistent or leaving an individual feeling undue pressure to donate. Our policy to identify and protect those in potentially vulnerable circumstances is regularly reviewed, and our fundraisers receive training on how to approach such situations. We also follow safeguarding, child protection and data protection policies across our work.

These standards are also applied to any third-party organisations we work with – we ensure that they have equivalent robust policies in place to protect anyone with whom they interact. Our detailed vetting process guides our review of these policies and practice both at the start of any partnership and on an ongoing basis. This approach enables us to ensure that nobody is put at risk of harm by our fundraising, or any activities carried out on our behalf.

Our Supporter Promise is prominently available on our website and outlines our **commitment to our invaluable supporters.** It's really important to us that our supporters and members of the public have the best possible experience with War Child UK, however they choose to interact with us. We genuinely encourage and welcome feedback, so that we can understand these experiences and continually work to improve.

We are gratified that our complaint levels remained low in 2024. We received 55 complaints (44 in 2023) and responded to every complaint received within an average of 2 working days. Most complaints were logged, reviewed and resolved within 1 week of initial enquiry, (which maintains our response timelines from 2023), with only one complex matter requiring 2 weeks to resolve, and remedial action was taken where relevant. Wherever possible, we provided individuals with a dedicated response to their complaint, and we are pleased to say that as in previous years, no complaints were escalated to either the Fundraising Regulator or the ICO.

Our Senior Fundraising Compliance Advisor provides dedicated resource to ensure that we remain compliant with the Code of Fundraising Practice, Advertising Standards Authority Code, and Ofcom requirements. We are also very mindful of data protection, keeping our supporter data safe and secure in accordance with our data protection and privacy policies, which guide our compliance with the UKGDPR and Privacy & Electronic Communications Regulation. We also have a dedicated supporter care team who are on hand to respond to supporter questions and queries in a timely manner via email or telephone, including updating supporter details and contact preferences.

Ahead of the start of each financial year, we carefully plan our fundraising activity and outline our budget. We consistently review this on an ongoing basis within the fundraising team, with regular reporting to senior management and our finance colleagues. This enables us to monitor our performance and refine our plans if circumstances change, to ensure that we remain effective and accountable both to children and to our supporters.

"Supporters are at the heart of what we do."

OUR GOVERNANCE

War Child UK is a charitable company limited by guarantee. We were incorporated on 30 July 1998 and registered as a charity on 22 September 1998. The company was set up under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. **This was amended on 8 June 2018. The objects in our Memorandum of Association are:**

- To bring relief to persons anywhere in the world who are suffering hardship, sickness, or distress as a result of war and (but without prejudice to the generality of the foregoing) to bring such relief to children who are so suffering.
- To advance the education of the public in the effects of war and especially the effects of war on children.

OUR BOARD

The Directors of War Child UK are the Trustees, collectively known as War Child UK's Board. The Board, War Child UK's governing body, comprises of eight Trustees. Previously, Trustees served an initial term of three years that can be extended up to a maximum of six years. In October 2024, it was voted on at the Annual General Meeting that Trustee terms should be revised to be four years, with the possibility of extending for another four years once completed. This addendum was adapted so that the UK clause remained consistent with the Alliance's clause on term lengths. The Board has guaranteed the liabilities of the company up to £1 each. **The Board is responsible for overseeing the governance of all War Child UK's work and delegates the day-to-day management to the Chief Executive Officer (CEO) and the Leadership Group.** The details of this arrangement are set out in a Delegation of Authority document, which is regularly reviewed.

The Trustees remain collectively responsible for the charity. All powers delegated under this policy are exercised in good faith based on the understanding of the final authority of the Board. In 2024, the Board met quarterly, with some additional exceptional meetings to support the approval of our annual accounts in a transitional year. At each meeting, they reviewed the charity's overall progress based on reports from the management team and reviewed our financial position and organisational risks. The Board approved the budget and annual plan for 2025.

OUR COMMITTEES

The Board has delegated specific responsibilities to a sub-committee known as the Audit and Risk Committee, whose membership is appointed by the Board and who meet quarterly. **The Audit and Risk Committee is responsible for ensuring we manage our risks and have strong internal controls.** It reviews our financial and fundraising performance and key risks.

Trustee recruitment and training

To make sure our governance is as effective as possible, we draw on skills and expertise in a range of areas including financial management, programmes, safeguarding, fundraising and legal.
We review the skills and expertise of our Board members to identify any gaps. War Child UK operates an equal opportunities policy and encourages applications from diverse backgrounds. Trustees are appointed following open advertising. Interviews are then conducted by the Chair and CEO, with input from other Trustees and the Leadership Group. **All new Trustees receive a structured induction programme, covering all aspects of the role and the organisation.** As part of this they are given copies of War Child UK's Memorandum and Articles of Association, governance document, strategy, business plan, the previous year's annual accounts, the current year's budget, Safeguarding Policy, code of conduct and any relevant committees' terms of reference. **New Trustees must complete and sign a declaration of interest, anti-bribery policy, fit and proper person's declaration and War Child UK's code of conduct and safeguarding policy. We also offer training to all Trustees.**

During the Annual General Meeting (AGM) meeting of the 25 October 2024 the Board recommended that Crowe remain our external auditors for 2025.

Consideration of public benefit

War Child UK gets children back into school. We work with children formerly associated with armed forces and groups to create new opportunities for them and to reintegrate them into their communities. **We promote justice for young people in detention.** We also work with children and young people to demand their rights and change policies and practices that affect them. War Child UK Trustees ensure that War Child UK carries out our aims and objectives, and that these benefit children marginalised by war in Afghanistan, Central African Republic, Democratic Republic of Congo, Iraq, Yemen, and Ukraine. The Trustees have considered the Charity Commission's published guidance on the public benefit requirement under the Charities Act 2011.

War Child's international partnerships

War Child UK is a member of the War Child Alliance, a global foundation made up of five fundraising offices all raising money to support our work in 14 countries.

Programme members are based in and around conflict-affected areas around the world. Through the War Child Alliance, War Child UK can effectively and efficiently combine resources, skills, experience, and knowledge to help more children than ever before.

Key management remuneration

War Child UK is organised into four departments, led by the Leadership Group, who are responsible for reporting to the CEO. Their salaries are subject to the same approach we use for employees. The CEO's salary is reviewed annually by War Child UK's Board, and a decision is made by Trustees on the level of remuneration. A salary scale review is carried out periodically by the Leadership Group to ensure that our salaries remain commensurate with comparable charities, based on a benchmarking exercise started in December 2022.

"War Child UK gets children back into school."

OUR MANAGEMENT

BOARD OF TRUSTEES

- John Fallon (Chair)
- Caroline Browne (Treasurer)
- Cleo Blackman
- James Briggs
- Siobhan King
- Shruti Mehrotra
- Maria Panayi
- Tara Rajah

COMMITTEES

Audit and Risk Committee

- Caroline Browne (Chair)
- James Briggs
- John Fallon
- Siobhan King
- Tara Rajah

CHIEF EXECUTIVE OFFICER

- Helen Pattinson

MANAGEMENT

- Philanthropy and Partner Engagement Director: Yvette Leavy
- Fundraising Engagement Director: Charlotte Nimmo
- People and Culture Director: Kamaljit Natt
- Supporter Engagement Director: Laura Johnson
- Finance and IT Interim Director (until September 2024): Carol Barrett
- Finance and IT Director (from September 2024): Kathryn Perry

REGISTERED OFFICE AND PRINCIPAL ADDRESS

Part Fourth Floor East, Dunn's Hat Factory, 106-110 Kentish Town Road, London NW1 9PX

AUDITOR

Crowe U.K. LLP
55 Ludgate Hill
London
EC4M 7JW

BANKERS

Lloyds Bank, 39 Threadneedle Street, London, EC2R 8AU

SOLICITORS

Bates Wells Braithwaite, 10 Queen Street Place, London, EC4R 1BE

COMPANY NUMBER

03610100

CHARITY NUMBER

1071659

FINANCIAL REVIEW 2024

Context for 2024

On 1st January 2024 War Child UK transitioned to the new War Child Alliance Foundation structure. Operationally, this means the country offices and programmes, and the global programme and advocacy staff from War Child UK, transferred to the new War Child Alliance Foundation.

Financially, we transferred the assets and restricted reserves (£1.8m) relating to country programmes and Alliance staff to the War Child Alliance Foundation, along with a portion of our unrestricted reserves (£534k) to support the War Child Alliance Foundation reserves management.

2024 has been a successful first year in the new structure where War Child UK has primarily focused on fundraising, communications and UK advocacy to contribute funds to the Alliance Foundation. War Child UK exceeded it's 2024 target, delivering a surplus of £0.4m after a total contribution to the alliance of £7.3 million (£3.0 million restricted, £4.2 million unrestricted).

Income

In 2024, War Child UK raised £13.1 million, a £5.8 million, 31%, decrease from 2023. The reduction is primarily in grants (£5.7 million) because the grants relating to the Country offices transferred to the Alliance are now reflected in the Alliance annual accounts. There was also a reduction in donations of £0.4m largely because income from Children in Conflict is now being paid to the War Child Alliance Foundation rather than War Child UK. Notably, aside from this we achieved donations in line with 2023 levels despite the Wassail event, War Child's largest event, being held in New York in 2024 meaning the majority of the income was received by Children in Conflict. In 2023 War Child UK received the majority of the Wassail income, meaning that in 2024 we have delivered growth in other areas of our events portfolio to offset this.

The grants residing in the UK are those which are from UK donors with contracts signed and managed by War Child UK, though the programmes are delivered by the Alliance Foundation. This includes £1.4m of grant income from FCDO for projects in Afghanistan and Yemen, as well as local trust and foundation grants.

The total restricted income was £2.6 million. Alongside the grant income mentioned above totaling £1.9 million. War Child UK also generated restricted funds from music events and emergency appeals.

War Child UK raised £10.5 million of unrestricted income in 2024 which makes up 80% of our total income. This compares with £9.7 million in 2023. The increase of £0.8 million in 2024, compared to 2023, is a result of a combination of successful fundraising initiatives, music events, generous support from corporate partners and major donors, alongside the continued public engagement in high profile conflicts which has generated additional support. In particular, War Child UK was selected as Charity partner for the Guardian and Observer newspaper Christmas appeal which generated £0.5m in 2024. Additionally, we received a £3.0 million of income from the People's Postcode Lottery (PPL), which, whilst less than 2023 due to a one off additional £0.4 million in 2023, is War Child UK's largest source of unrestricted income.

FINANCIAL REVIEW 2024

Expenditure

In 2024 War Child UK spent £12.7 million, a decrease of 35% on 2023 due to the Country Programme grant spend transferring to the Alliance Foundation.

The majority of expenditure, 67%, was spent on achieving our charitable objectives. Our restricted expenditure of £3.1 million represents the grant transfer to the War Child Alliance foundation to support country programmes and emergency support.

Our unrestricted expenditure in 2024 was £9.6 million, this includes a contribution of £4.2m to the War Child Alliance Foundation.

Year-end position

In 2024, War Child UK created a net surplus of funds amounting to £391k, consisting of a surplus on unrestricted funds of £848k and a deficit on restricted funds of (£457k). The unrestricted surplus is a result of the successful fundraising performance exceeding our commitment of funds to the War Child Alliance. Investment decisions on the surplus will be made in 2025, the intention for majority of the surplus is to further our programme work with children, and to invest the remainder in our fundraising and so increasing our long-term commitment to programme work. The restricted deficit is a result of spending funds carried forward in restricted reserves from prior years, primarily in Ukraine.

War Child UK's unrestricted net assets total £2.9 million (2023: £2.5 million). Total reserves are £3.9 million (2023: £5.9 million). The primary reason for the year on year reduction is the transfer of £1.8m of restricted funds and £534k unrestricted funds to the War Child Alliance Foundation. The 2024 closing balances consist of:

- **Unrestricted funds: £2.9 million** (2023: £2.5 million)
  Continuity Business Reserves: £2.6 million (2023: £2.2 million including the Working capital reserve)
  Tangible Fixed Assets £27,000 (2023: £39,000)
  Designated Reserves £275,000 (2023: £287,000)
- **Restricted funds: £1.0 million** (2023: £3.4 million)

Reserves policy

War Child UK's reserves policy is as per the agreement with the War Child Alliance Foundation as agreed during the Alliance transition; the desired level of free reserves is a minimum of four months and a maximum of nine months of core costs. This is the level deemed appropriate for the Alliance Foundation and fundraising members to balance the need to maintain financial resilience if income or expenditure levels fluctuate whilst also not retaining income for longer than is needed. At the end of 2024 War Child UK has 5 months cover, in line with this policy.

UNRESTRICTED RESERVES

War Child UK has previously had two reserve funds within it's free reserves; a continuity business reserve which was held at all times to mitigate against the risks in War Child UK's operating environment and a Working capital reserve to manage income fluctuations throughout the year.

Following the Alliance transition and the reduction in risks generated by programme activities, these funds have now been combined within the business continuity fund. These funds will be maintained in line with our Alliance agreement to manage our working capital and business continuity risks.

- **Business continuity fund:** This fund represents the accumulated unrestricted surplus and is maintained in line with the War Child Alliance agreement to manage our working capital and business continuity risk. We are ending the year with funds of £2.6 million, which is an increase on the combined figure in 2023 (£2.2 million). War Child UK will work with the Alliance to spend funds which are not required to manage business continuity risk in 2025.
- **Tangible Fixed Assets.** The current value of War Child UK's tangible fixed assets is £27,000.
- **Designated Reserve:** Funds raised through specific appeals in 2021 and 2022 amounting to £275,000 at the close of the year, have been set aside by our Trustees in support of the Ukraine Emergency Response. Funds will be transferred to the War Child Alliance foundation over the course of the next year.

RESTRICTED RESERVES

Restricted funds are tied to a particular purpose which has been specified by the donor. Restricted reserves reflect the unspent balance of any of these funds. Restricted reserves at the end 2024 were £1.0 million, a decrease of £2.4 million compared with the 2023 year-end position. The reduction is a result of the in-year restricted deficit and transferring £1.8m of funds relating to grants in overseas country offices to the War Child Alliance foundation.

Restricted funds of £3.0m have been transferred to the Alliance Foundation in 2024. £2.6m of which were raised in 2024 and £0.4m were funded from restricted reserves generated in previous financial years.

Going concern

The Trustees have reviewed War Child UK's reserves and Continuity Business Reserves position in light of the reserves policy discussed above. They have reviewed the group's forecasts, projections, and risk assessed income and expenditure and have a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future. With organisational growth forecast across restricted and unrestricted income streams, the Trustees have approved the 2025 budget. They are confident that the planned reserves are sufficient at the year end to manage any foreseeable downturn in the UK and global economy. The Trustees consider that there is a reasonable expectation that War Child UK has adequate resources to continue in operational existence for the foreseeable future and for this reason, they continue to adopt the 'going concern' basis in preparing the accounts.

Investment policy

War Child UK's investment policy is to protect our capital. Tolerance to capital instability is low, and the charity adopts a relatively cautious attitude to risk. War Child UK's assets should be held in cash or low-risk government bonds, although certain investments are also held in art assets to protect against long-term devaluation. Current investments are £24,000.

War Child UK's Trustees have delegated decision making on investment matters to the Audit and Risk Committee. The charity manages our own investments and has a nominated list of authorised signatories, two of whom are required to make any investments on behalf of the charity.

TRUSTEES' RESPONSIBILITIES

The Trustees who are also Directors for the purposes of company law are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and the UK's generally accepted accounting principles (GAAP).

Company law requires the Directors to prepare financial statements for each financial year. The Directors have done so in accordance with FRS 102 – The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland. Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable group for that period.

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

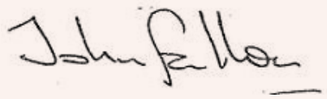
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures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

The Directors are responsible for keeping accounting records that are sufficient to show and explain the charitable company's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company; and ensure that the financial statements comply with the Companies Act 2006 and the provision of the charity's constitution.

The Directors are also responsible for safeguarding the assets of the company and taking reasonable steps for the prevention and detection of fraud and other irregularities.

As far as the charity's Directors know, there is no important audit information that the charity's auditor does not have. Each Director has taken all the steps that they should have taken as a Director in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The Trustees' Annual Report, which includes the Strategic Report, was approved on behalf of the board by John Fallon on 15 July 2025.



John Fallon,
Chair of the Trustees

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WAR CHILD

Opinion

We have audited the financial statements of War Child (the "charitable company") and its subsidiary (the "group") for the year ended 31 December 2024 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Charity Balance Sheets, the Consolidated Statement of Cash Flow and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 December 2024 and of the group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 trustee's 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 charitable 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 trustees with respect to going concern are described in the relevant sections of this report.

Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WAR CHILD

to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- the parent company has not kept adequate accounting records; or
- the parent company 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 68 , 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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:

We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were compliance with the requirements of the Gambling Commission, Anti-fraud, bribery and corruption legislation, taxation legislation, employment legislation and General Data Protection regulations.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Audit & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WAR CHILD

with the Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

Jayne Rowe

Jayne Rowe
Senior Statutory Auditor

For and on behalf of
Crowe U.K. LLP
Statutory Auditor

London

Date: 25 July 2025

2024 FINANCIAL STATEMENTS

FINANCIAL STATEMENTS

Consolidated statement of financial activities for the year ended 31 December 2024

(including the Income & Expense account)

	NOTES	UNRESTRICTED FUNDS	RESTRICTED FUNDS	2024 TOTAL	2023 TOTAL
		£000	£000	£000	£000
INCOME FROM:					
Donations and legacies					
Donations and legacies		4,389	367	4,756	5,106
In-kind		145	-	145	-
Other trading activities					
Events		2,878	362	3,240	2,747
Lotteries		3,000	-	3,000	3,400
		10,412	729	11,141	11,254
Charitable activities					
Grants	13	2	1,879	1,881	7,598
Investment Income		49	-	49	-
Foreign exchange gain		20	-	20	45
Total income		**10,483**	**2,608**	**13,091**	**18,896**
EXPENDITURE ON:					
Raising funds					
Fundraising costs for donations and legacies	3	4,180		4,180	3,975
Charitable activities					
Project Costs	3,13	3	49	52	15,331
Alliance Foundation	3	5,299	3,016	8,315	
Information and campaigns	3	153	-	153	356
Total expenditure		9,635	3,065	12,700	19,661
Net income/(expenditure)		**848**	**(457)**	**391**	**(766)**
Transfers between funds		67	(67)	-	-
Transfer to War Child Alliance 1st Jan 2024		(534)	(1,824)	(2,358)	-
Total funds brought forward 2023		**2,491**	**3,391**	**5,882**	**6,648**
Total funds carried forward	**11**	**2,872**	**1,043**	**3,915**	**5,882**

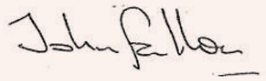
There are no other unrealised gains or losses which do not appear on the statement of financial activities. All of the above results are derived from continuing activities. The notes on pages 77 to 94 form part of these financial statements.

Consolidated and Charity Balance Sheets as at 31 December 2024

Company number: 03610100
Charity number: 1071659

	NOTES	Group 2024	Group 2023	Charity 2024	Charity 2023
		£000	£000	£000	£000
FIXED ASSETS					
Tangible assets	5	27	39	27	39
Intangible assets	6	-	-	-	-
Investments	7	24	24	22	24
		51	**62**	**49**	**62**
CURRENT ASSETS					
Debtors	8	3,123	4,288	3,060	4,288
Cash at bank		5,719	4,195	5,621	4,164
		8,842	**8,483**	**8,681**	**8,452**
Creditors: falling due within one year	9	(4,978)	(2,664)	(4,815)	(2,628)
Net current assets		3,864	5,819	3,866	5,824
Net assets	**11**	**3,915**	**5,881**	**3,915**	**5,886**
THE FUNDS OF THE CHARITY					
Unrestricted funds	11				
Continuity Business Reserve		2,570	2,000	2,570	2,000
Working Capital Reserve		-	165	-	170
Designated		275	287	275	287
Tangible Fixed Assets		27	39	27	39
Restricted funds	**13**	**1,043**	**3,391**	**1,043**	**3,391**
		3,915	**5,882**	**3,915**	**5,887**

The surplus for the financial year for the Parent Charity only was £177,743 (2023: deficit of £953,630), which excludes the profit of £217,085 from the trading subsidiary. The notes on pages 77 to 94 form part of these financial statements. These financial statements were approved by the Trustees, authorised for issue on 15th July 2025 and signed on their behalf by:



John Fallon,
Chair of the Trustees

FINANCIAL STATEMENTS

Consolidated Statement of Cash Flow for the year ended 31 December 2024

	NOTES	2024 £000	2023 £000
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net cash inflow from operating activities	A	1,546	950
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of fixed assets		(22)	(40)
CASH FLOWS FROM FINANCING ACTIVITIES:		-	-
Net increase in cash:		1,524	910
Cash at bank and in hand at the beginning of the year		4,195	3,285
Cash at bank and in hand at the end of the year	B	5,719	4,195

Notes to the cashflow statement

A. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES	2024 £000	2023 £000
Net incoming resources	391	(766)
Transfer to War Child Alliance	(2,358)	
Depreciation & amortisation	23	21
Losses on disposal of fixed assets	11	
Decrease in debtors	1,165	722
Increase in creditors falling due within one year	2,314	972
Net cash inflow from operating activities	**1,546**	**950**

B. ANALYSIS OF CASH AND CASH EQUIVALENTS	2024 £000	2023 £000
Cash in hand and at bank	5,719	4,195
Total cash and cash equivalents	**5,719**	**4,195**

Notes forming part of the financial statements for the year ended 31 December 2024

1. Accounting policies

CHARITY AND COMPANY INFORMATION

War Child is a Public Benefit Entity registered as a charity in England and Wales and a company limited by guarantee. It was incorporated on 30 July 1998 (company number: 03610100) and registered as a charity on 22 September 1998 (charity number: 1071659).

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association (amended 14 July 2015). In the event of the company being wound up members are required to contribute an amount not exceeding £1 each.

BASIS OF ACCOUNTING

The consolidated Financial Statements have been prepared under the historical cost convention in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and 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 (FRS 102) - effective 1 January 2019.

The charity constitutes a public benefit entity as defined by FRS 102.

The Financial Statements have been prepared consolidating the results of the Charity and its subsidiary War Child Trading Limited (Company number: 05100189).

The functional currency of War Child and its subsidiary is considered to be GBP because that is the currency of the primary economic environment in which the group operates. The consolidated financial statements are also presented in GBP and are rounded to the nearest thousand.

The charity has taken advantage of the exemptions in FRS 102 from the requirements to present a charity only Cash Flow Statement and certain disclosures about the charity's financial instruments. As permitted by Section 408 of the Companies Act 2006, a separate income and expenditure account for the results of the charitable company only has not been presented.

The Trustees have reviewed War Child's reserves and Continuity Business Reserves position in light of the reserves policy discussed above. They have reviewed the group's forecasts, projections, and risk assessed income and expenditure and have a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future. With organisational growth forecast across restricted and unrestricted income streams, the Trustees have approved the 2025 budget. They are confident that the planned reserves are sufficient at the year end to manage any foreseeable downturn in the UK and global economy. The Trustees consider that there is a reasonable expectation that War Child has adequate resources to continue in operational existence for the foreseeable future and for this reason, they continue to adopt the 'going concern' basis in preparing the accounts.

CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies, which are described in this note,

FINANCIAL STATEMENTS

Trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates. There are no material areas of judgment or estimates in the accounts.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

The principle accounting policies adopted, judgements and key sources of estimation uncertainty in the presentation of the financial statements are as follows:

INCOME

All income is accounted for when War Child has entitlement, there is probability of receipt and the amount is measurable.

- Donations and Lotteries are recognised when War Child becomes entitled to the funds, when the amount can be measured reliably and where receipt is probable.
- Legacies subject to a life interest by another party will not be recognised. Pecuniary legacies will be recognised when the legacy is received or where there is sufficient evidence that receipt is probable. Residuary legacies are recognised at the earlier of cash received or notification of an interim distribution or estate accounts having been approved by the executors.
- Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Where the grant is received in advance of performance, its recognition is deferred and included in creditors. Where entitlement occurs before the grant is received, it is accrued in debtors.
- Other grants are recognised where the terms and conditions of a grant have been fulfilled and the charity is entitled to the funds.
- Other income is recognised on an accruals basis when the charity becomes entitled to the resource.

DONATED GOODS AND SERVICES

Donated services and facilities are included as income (with an equivalent amount in expenditure) at the estimated value to the charity where this is reasonably quantifiable, measurable and material. These gifts in kind include professional fees, events and project materials.

War Child receives a huge amount of support from the music industry at various levels to deliver one- of-a-kind events in order to raise funds and awareness in support of its mission. In line with War Child's fundraising model, we source support from high-profile artists in the music industry to volunteer their time to provide a performance at a War Child music event, thus raising significant income through ticket sales and other sources. It would not be practical or appropriate for War Child to pay an artist to perform at an event and the value to the charity is captured in the income raised from ticket sales. Therefore, no value has been attributed to these services in the accounts.

EXPENDITURE

All expenditure, other than that which has been capitalised, is included in the Statement of Financial Activities. Expenses are accounted for on an accruals basis.

Payments are made to the War Child Alliance Foundation to fund the War Child Alliance's charitable activities. Once this expenditure is committed, these payments are recognised as grant expenditure in the Statement of Financial Activities and in the expenditure note.

Expenditure is allocated to relevant activity categories on the following basis:

- Expenditure on raising funds includes all costs relating to activities where the primary aim is to raise funds along with an apportionment of support costs.
- Charitable expenditure includes all costs relating to activities where the primary aim is part of the objects of the charity along with an apportionment of support costs.
- Support & Governance costs are allocated to the Statement of Financial Activities expenditure headings, based on the level of expenditure dedicated to the generation of funds and charitable expenditure as this is deemed to be an accurate reflection of the level of activity supported by these functions of the organisation. Support costs include office costs such as rent and rates as well as support staff costs including finance and HR teams. Governance costs include audit and tax fees for the year.

FOREIGN CURRENCY

Assets and liabilities denominated in foreign currencies are translated to GBP at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated at a rate of exchange fixed for the month of the transaction.

LEASED ASSETS

Rentals under operating leases are charged on a straight-line basis over the lease term and charged to support costs, even if the payments are not made on such a basis. Benefits received and receivable as an incentive to sign an operating lease are similarly spread on a straight-line basis over the lease term.

DEPRECIATION & AMORTISATION

Assets acquired with unrestricted funds are capitalised at cost and depreciation is provided to write off the cost over their expected useful lives. It is calculated on a straight-line basis at the following rates:

LEASEHOLD IMPROVEMENTS	OVER THE LIFE OF THE LEASE
Motor vehicle	5 years
Fixtures and fittings	5 years
IT software & equipment	3 years

Intangible fixed assets represent software costs capitalised in accordance with FRS102. These are stated at historical cost and amortised on a straight-line basis over the period which revenue is expected to be generated (3 years).

Amortisation is recognised in the Statement of Financial Activities as part of expenditure and is allocated across the expenditure headings on the same basis as Support & Governance costs.

FINANCIAL STATEMENTS

RETIREMENT BENEFITS

The charity makes fixed contributions into a defined contribution personal group pension plan for its employees. Obligations for contributions to defined contribution pension plans are recognised as an expense when due.

REDUNDANCY PAYMENTS

Redundancy payments are recognised as an expense in the period in which the charity is demonstrably committed to terminating the employment of one or more employees. A provision is made when there is a formal redundancy plan that has been communicated to affected staff by the reporting date, creating a valid expectation that the redundancies will proceed.

FUNDS

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or by the terms of the appeal.

Unrestricted funds are funds available to the charity for its general purposes. The Trustees, at their discretion, may set aside funds to cover specific future costs. Such funds are shown as designated funds within unrestricted funds. Where the Trustees decide such funds are no longer required for the purposes intended, they may be released by transfer to general unrestricted funds.

FINANCIAL INSTRUMENTS

War Child has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Financial assets and financial liabilities are recognised when War Child becomes a party to the contractual provisions of the instrument. Additionally, all financial assets and liabilities are classified according to the substance of the contractual arrangements entered into.

Financial assets, comprised of cash, other debtors and accrued income, and financial liabilities, comprised of other creditors and accruals, are initially measured at transaction price (including transaction costs) and are subsequently re-measured where applicable at amortised cost except for investments which are measured at fair value with gains and losses recognised in the statement of financial activities

Assets and liabilities denominated in foreign currencies are translated to GBP at the rate of exchange ruling at the balance sheet date.

2. Prior year consolidated statement of financial activities

	NOTES	UNRESTRICTED FUNDS	RESTRICTED FUNDS	2023 TOTAL
		£000	£000	£000
INCOME FROM:				
Donations and legacies				
Donations and legacies		3,489	1,618	5,106
In-kind	3	-	-	-
Other trading activities				
Events		2,747	-	2,747
Lotteries	3	3,400	-	3,400
		9,636	1,618	11,254
Charitable activities				
Grants	14	-	7,598	7,598
Income from disposal		**-**	**-**	**-**
Foreign exchange gain		45	-	45
Total income		**9,681**	**9,215**	**18,896**
EXPENDITURE ON:				
Raising funds				
Fundraising costs for donations and legacies	4	3,975	(1)	3,975
Charitable activities				
Project costs	4,14			
Afghanistan		1,022	4,115	5,137
Central African Republic		902	620	1,522
Democratic Republic of Congo		803	792	1,595
Iraq		537	1,274	1,811
Ukraine		-	823	823
Syria		-	404	404
Yemen		666	1,067	1,733
UK overseas support		2,203	100	2,303
Information & Campaigns	4	356	-	356
Total expenditure		**10,465**	**9,196**	**19,661**
Net (expenditure)/income		**(785)**	**19**	**(766)**
Transfers between funds		**(369)**	**369**	**-**
Total funds brought forward		**3,645**	**3,003**	**6,648**
Total funds carried forward	**12**	**2,491**	**3,391**	**5,882**

FINANCIAL STATEMENTS

3. Analysis of expenditure

	GRANTS	STAFF	SUPPORT	GOVERNANCE	OTHER DIRECT COSTS	2024	2023
	£000	£000	£000	£000	£000	£000	£000
Expenditure on raising funds	-	2,199	497	17	1,467	4,180	3,975
Charitable expenditure							
Project Costs	-	42	6	-	4	52	15,331
Alliance Foundation	7,291	-	990	34	-	8,315	-
Information and campaigns	-	109	18	1	25	153	356
	7,291	**151**	**1,014**	**35**	**29**	**8,521**	**15,687**
Total Expenditure	**7,291**	**2,350**	**1,511**	**52**	**1,496**	**12,700**	**19,661**

- Total support costs were £1,511,000 (2023: £2,344,000). The support function costs of the executive office as well as finance, HR, IT and administration. Support costs include employee emoluments totalling £726,162 (2023: £901,009) as well as the costs of property, asset management, insurance, communication. Staff costs include benefits totalling £11,500 (2023: £89,617) which do not constitute emoluments. These benefits include workplace nursery fees, access to Open up and online GP service and life insurance.
- Group governance costs include external audit fees and associated costs of £52,000 (2023: £28,980).
- Support and Governance costs are reallocated based on levels of expenditure in Fundraising, Projects, and Information and Campaigns as this is assumed to be an accurate indicator of levels of activity in each of these areas which are supported by the costs incurred in finance, HR, IT, administration and governance.
- Other Direct Costs include all non-staff costs relating to fundraising such as event and marketing costs.
- Grant costs include the payment of funds to the War Child Alliance Foundation. This includes restricted funds of £3,016,000, £2,574,000 of which were raised in 2024 and £442,000 which is funded from restricted reserves as detailed in note 13.
  An unrestricted contribution of £4,190,000 has been committed as agreed in the War Child Alliance 2024 annual plan. A breakdown of the restricted grant expenditure by country is:

RESTRICTED EXPENDITURE BY COUNTRY VIA THE ALLIANCE FOUNDATION	£000
Afghanistan	692
Central African Republic	176
Democratic Republic of Congo	357
Occupied Palestinian territory	577
South Sudan	128
Syria	67
Iraq	51
Ukraine	293
Children's Emergency Fund	34
Yemen	641
Total	**3,016**

4. Employee emoluments

	2024	2023
	£000	£000
UK STAFF COSTS INCLUDE THE FOLLOWING:		
Wages and salaries	2,587	3,884
Social security costs	270	390
Pension contributions (defined contribution pension schemes)	157	183
OVERSEAS AID WORKERS		
Wages and salaries	-	126
Social security costs	-	20
Pension contributions (defined contribution pension schemes)	-	3
Overseas National Staff costs	-	4,207
	3,014	**8,813**

In addition to the amounts listed above. Staff received benefits totalling £11,500 (2023: £89,617) which do not constitute emoluments. These benefits include Workplace nursery fees, access to Open up and online GP service and life insurance.

The number of higher-paid employees with emoluments falling within the following ranges is as shown:

	2024 NUMBER	2023 NUMBER
£60,000 - £69,999	5	4
£70,000 - £79,999	2	4
£80,000 - £89,000	-	2
£90,000 - £99,999	1	-
£100,000 - £109,999	-	-
£110,000 - £119,999	-	-
£120,000 - £129,999	-	-
£130,000 - £139,999	-	1

- A total of £506,262 (2023: £1,015,052) was paid to key management in emoluments in the year.
- A total of £38,939 (2023: £42,991) was paid by War Child into a defined contribution pension scheme for 9 (2023: 11) higher-paid employees.
- £44,800 (2023: £67,700) was paid by War Child in redundancy costs during the year.
- None of the trustees received any emoluments. No expenses were reimbursed to trustees in the year (2023: £0).

At War Child volunteers are key for the continued success of our fundraising events and contribute to achieving our objective of improving children's lives. The skill, time and energy contributed by volunteers helps War Child achieve its goals and in turn benefits volunteers by offering them the opportunity to gain experience and to 'try something new' while meeting like-minded people. There are volunteers who help on a regular basis throughout our offices and operations, as well those who help on a more ad hoc basis such as stewarding at fundraising events. We are enormously grateful to all those who offer their time for free to help support the children we work with.

The average number of persons employed by War Child during the year was as follows. The reasons for the significant variance compared to 2023 is the transition to the War Child Alliance structure.

	2024 NUMBER	2023 NUMBER
UK		
Charitable expenditure	1	24
Fundraising	47	42
Management and Administration	10	17
	58	**83**
Overseas		
International aid workers	-	16
National staff	-	352
	58	**451**

5. Tangible Fixed Assets – Group and Charity

	MOTOR VEHICLES £000	IT EQUIPMENT £000	FIXTURE & FITTINGS £000	TOTAL £000
Cost or valuation				
At 31 December 2023	172	346	374	892
Additions	-	11	11	22
Disposals	(172)	(102)	(106)	(380)
Adjustment	-	34	-	34
At 31 December 2024	**-**	**289**	**279**	**568**
Accumulated depreciation				
At 31 December 2023	172	312	368	852
Charge for the year	-	19	4	23
Disposals	(172)	(89)	(106)	(367)
Adjustment	-	33	-	33
At 31 December 2024	**-**	**275**	**266**	**541**
Net book value				
At 31 December 2024	**-**	**14**	**13**	**27**
At 31 December 2023	**-**	**33**	**6**	**39**

6. Intangible Assets – Group and Charity

	IT SOFTWARE £000
Cost or valuation	
At 1 January 2024	131
Additions	-
Disposals	(74)
At 31 December 2024	**57**
Accumulated depreciation	
At 1 January 2024	**131**
Charge for the year	-
Disposals	(74)
At 31 December 2024	**57**
Net book value	
At 31 December 2024	**-**
At 31 December 2023	**-**

FINANCIAL STATEMENTS

7. Investments – Group and Charity

	INVESTMENTS	WORKS OF ART	INVESTMENT IN SUBSIDIARY COMPANIES	TOTAL
		£000	£000	£000
Valuation				
At 1 January 2024		24	-	24
Disposals		-	-	-
At 31 December 2024		**24**	**-**	**24**

INVESTMENT IN SUBSIDIARY IN COMPANY:

NAME	COUNTRY AOF INCORPORATION	CLASS OF SHARES	% HELD	NATURE OF BUSINESS	YEAR END
War Child Trading Limited	UK	Ordinary	100%	Music events & other trading activities	31 December

DETAILS OF THE NET ASSETS AND PROFIT FOR THE YEAR OF THE SUBSIDIARY COMPANY IS AS FOLLOWS:

	Net assets		Turnover		Profit for the year	
	2024	2023	2024	2023	2024	2023
	£000	£000	£000	£000	£000	£000
War Child Trading Limited	-	-	244	236	217	188

The principal activity of War Child Trading Limited (Company number: 05100189, registered address: Part Fourth Floor East, Dunn's Hat Factory, 106-110 Kentish Town Road, London, NW1 9PX) is the organisation of events and the sale of goods in order to raise funds for the War Child registered charity. All profits are transferred to War Child by Gift Aid.

Amounts owed to War Child Trading Limited as at the balance sheet date totalled £142,000 (2023: £17,000, owed to War Child Trading Limited). War Child Trading Limited will donate £217,085 to War Child in 2024 (2023: £188,000) to War Child. A total of £nil (2023: £nil) was recharged from War Child to War Child Trading Limited in the year in relation to management charges.

8. Debtors

DEBTORS	Group		Charity	
	2024	2023	2024	2023
	£000	£000	£000	£000
Due within one year				
Other debtors	389	501	385	499
Accrued income	2,507	3,494	2,448	3,480
Advances to partners	-	81	-	81
Inter group balances Debtor	-	-	-	17
Prepayments	227	212	227	212
	3,123	**4,288**	**3,060**	**4,288**

Accrued income includes institutional funding, income from the Guardian and Observer newspaper appeal, Gift aid and committed donations where cash was yet to be received at year end, largely from our Wassail event in December 2024. Included within the other debtors is £130,000 for the lease deposit for our London premises and funds in our income platforms at year end, due to be transferred to War Child.

9. Creditors: amounts falling due within one year

	Group		Charity	
	2024	2023	2024	2023
	£000	£000	£000	£000
Taxation and social security	134	272	116	244
Other creditors	4,418	476	4,418	469
Accruals and deferred income	426	1,914	424	1,914
Inter group balances Creditor	-	-	(143)	-
	4,978	**2,664**	**4,815**	**2,628**

Other creditors includes £3,710,032 owed to the War Child Alliance at 31st December 2024, which largely relates to the 2024 unrestricted contribution which will be settled in 2025, and £582,001 of grant income due to be returned to the donor where the expenditure was not committed. Accruals and deferred income includes £426,361 of year end accruals largely relating to December fundraising activity and the rent free period on the office lease.

FINANCIAL STATEMENTS

10. Operating Leases

The amounts payable under operating leases during the year were £309,125 (2023: £305,272) which includes property service charges not included in lease contract.

Total commitments under operating leases at the year-end were:

LAND AND BUILDINGS

	2024	2023
	£000	£000
Within 1 year	259	259
2 to 5 years	433	692
	692	**951**

11. Analysis of group net assets between funds

FUND BALANCES AT 31 DECEMBER 2024 ARE REPRESENTED BY:

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	2024 TOTAL	2023 TOTAL
	£000	£000	£000	£000
Fixed assets	27	-	27	39
Intangible assets	-	-	-	-
Investments	24	-	24	24
Net current assets/ (liabilities)	2,821	1,043	3,864	5,820
Total net assets	**2,872**	**1,043**	**3,915**	**5,883**

UNRESTRICTED FUNDS AT 31 DECEMBER WERE THEREFORE MADE UP AS FOLLOWS:

	At 31 December 2023	Movement during the year				At 31 December 2024
		TRANSFER TO WCA	INCOME	EXPENSE	TRANSFER	
	£000	£000	£000	£000	£000	£000
Continuity Business Reserve	2,000	(534)	10,483	(9,623)	244	2,570
Working Capital Reserve	165	-	-	-	(165)	-
Designated for reserves	287	-	-	-	(12)	275
Tangible Fixed Assets	39	-	-	(12)	-	27
Total net assets	**2,491**	**(534)**	**10,483**	**(9,635)**	**67**	**2,872**

Continuity business reserve. This is held at all times by the organisation to mitigate against the risks in War Child UK's operating environment and working capital risks. The risk profile to War Child UK has changed as a result of the post alliance structure as the programme activity now resides under the War Child Alliance Foundation. Therefore, this fund has been combined with the Working capital fund to manage both business continuity and working capital risk.

Tangible Fixed Assets. The current value of War Child UK's tangible fixed assets is £27,000

Designated Reserve. Funds raised through specific appeals in 2021 and 2022 amounting to £275,000 at the close of the year, have been set aside by our Trustees in support of the Ukraine Emergency Response. Funds will be transferred to the War Child Alliance Foundation over the course of the next year.

12. Prior year analysis of group net assets between funds

FUND BALANCES AT 31 DECEMBER 2023 ARE REPRESENTED BY:

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	2023 TOTAL	2022 TOTAL
	£000	£000	£000	£000
Fixed assets	39	-	39	25
Intangible assets	-	-	-	-
Investments	24	-	24	24
Net current assets/ (liabilities)	2,429	3,391	5,820	6,599
Total net assets	**2,491**	**3,391**	**5,883**	**6,648**

UNRESTRICTED FUNDS AT 31 DECEMBER WERE THEREFORE MADE UP AS FOLLOWS:

		Movement during the year			
	AT 31 DECEMBER 2023	INCOME	EXPENSE	TRANSFER	AT 31 DECEMBER 2023
	£000	£000	£000	£000	£000
Continuity Business Reserve	2,200	-	-	(200)	2,000
Working Capital Reserve	1,133	9,681	(10,439)	(209)	165
Designated for reserves	287	-	-	-	287
Tangible Fixed Assets	25	-	(27)	40	38
Total net assets	**3,645**	**9,681**	**(10,465)**	**(369)**	**2,491**

FINANCIAL STATEMENTS

13. Restricted Funds

£000	2023	TRANSFER TO WCA	INCOME	EXPENDITURE	TRANSFER	2024
Afghanistan - Earthquake Appeal	9	(9)	-	-	-	-
Afghanistan - CHL	15	(15)	-	-	-	-
Afghanistan - ECW	(4)	4	-	-	-	-
Afghanistan - ECW/Save the Children	3	(3)	-	-	-	-
Afghanistan - ECW-BRAC	18	(18)	-	-	-	-
Afghanistan - FCDO Aid Match	(4)	4	216	(216)	-	-
Afghanistan - OCHA	434	(434)	-	-	-	-
Afghanistan - Other grants & donations	(10)	10	10	(10)	-	-
Afghanistan - UNICEF – HPD	150	(150)	-	-	-	-
Afghanistan - UNICEF UAM	112	(112)	-	-	-	-
Afghanistan - UNICEF	114	(114)	-	-	-	-
Afghanistan- FCDO IPS	-	-	30	(30)	-	-
Afghanistan- FCDO SHAPE	-	-	465	(465)	-	-
Can't Wait to Learn (WCH)- People's Post Code	270	-	-	(270)	-	-
Can't Wait to Learn (WCH)	224	(224)	-	-	-	-
Central African Republic - Piece of Mind	67	(67)	-	-	-	-
Central African Republic - Stanley Thomas Johnson	32	(32)	85	(85)	-	-
Children Emergency Fund	17	(17)	4	(4)	-	-
Children Emergency Fund - The Mackintosh Foundation	-	-	30	(30)	-	-
Decca- Emergency Funding	66	-	-	(15)	-	51
Democratic Republic of Congo - CRH Trust	3	(3)	15	(15)	-	-
Democratic Republic of Congo - Fifty Eight	(4)	4	-	-	-	-
Democratic Republic of Congo - Leri Charitable Trust	-	15	15	(30)	-	-
Democratic Republic of Congo - Rangoonwala Foundation	(2)	2	-	-	-	-
Democratic Republic of Congo - UNICEF	3	(3)	-	-	-	-
Democratic Republic of Congo -Allan and Nesta Ferguson Charitable Trust	-	-	15	(15)	-	-
Democratic Republic of Congo -Artists for Aid	-	-	44	(44)	-	-
Democratic Republic of Congo -Bureau of Democracy, Human Rights and Labor	83	(83)	156	(156)	-	-
Democratic Republic of Congo -Coles-Medlock Foundation	-	-	10	(10)	-	-
Democratic Republic of Congo -Miles Jacobson	-	-	20	(20)	-	-
Democratic Republic of Congo -The Fraxinus Charitable Trust	-	-	50	(50)	-	-
DRC- Other grants and donations	28	(28)	-	-	-	-
DRC, South Sudan, Syria - FCDO BCC	-	-	49	(49)	-	-
Gaza and OPT- Artists for aid	-	-	82	(82)	-	-
Gaza- Other grants and donations	-	-	12	(12)	-	-
Gaza- Emergency Response	125	(49)	208	(282)	-	2
Gaza-The P&G Charitable Trust	-	-	5	(5)	-	-
Iraq - ECW	17	(17)	-	-	-	-
Iraq - GIZ	109	(109)	-	-	-	-
Iraq - UNICEF	(5)	5	-	-	-	-
Iraq- Legacy Income	-	-	51	(51)	-	-
Lebanon- Other grants and donations	-	-	5	-	-	5
OPT- Emergency appeal	-	-	147	(147)	-	-
OPT- Private Donor	-	-	50	(50)	-	-
Other grants & donations	(8)	443	-	(96)	(149)	190
Sudan- Adlib Foundation	-	-	10	(10)	-	-
Sudan- Artists for Aid	-	-	82	(82)	-	-
South Sudan- The EA Foundation	-	-	20	(20)	-	-
Syria- Emergency response	158	-	5	(22)	-	140
Syria- Other grants and donations	-	-	3	(3)	-	-
Syria- The Geoff Herrington Foundation	-	-	25	(25)	-	-
Ukraine - Emergency Response	547	-	49	(23)	-	573
Yemen - FCDO Aid Match	-	-	641	(641)	82	82
Yemen - OCHA	614	(614)	-	-	-	-
Yemen - Peter Cundill Foundation	13	(13)	-	-	-	-
Yemen - Yemen – Children in Conflict	173	(173)	-	-	-	-
Yemen - Yemen – GOAC	24	(24)	-	-	-	-
Total	**3,391**	**(1,824)**	**2,608**	**(3,065)**	**(67)**	**1,043**

FINANCIAL STATEMENTS

14. Prior year restricted funds

£000	2022	INCOME	EXPENDITURE	TRANSFER	2023
Afghanistan - UNICEF	21	76	17		114
Afghanistan - Other grants & donations	-	-	(10)		(10)
Afghanistan - UNICEF UAM	-	312	(200)		112
Afghanistan - CHL	15	-	-		15
Afghanistan – Terre Des Hommes	-	4	(4)		-
Afghanistan - OCHA	31	433	(30)		434
Afghanistan - OCHA/AHF4	-	223	(223)		-
Afghanistan - ECW/Save the Children	-	14	(11)		3
Afghanistan - OCHA CPiE	-	(27)	27		-
Afghanistan - Open Society International	361	35	(396)		-
Afghanistan - UNICEF – HPD	492	2,957	(3,299)		150
Afghanistan - FCDO AidMatch	-	-	(4)		(4)
Afghanistan - ECW	-	(4)	-		(4)
Afghanistan - ECW-BRAC	-	-	18		18
Central African Republic – UNICEF	-	(245)	(23)	268	-
Central African Republic - UNPBF	14	12	(26)		-
Central African Republic - Stanley Thomas Johnson Foundation	-	(32)	-	32	-
Central African Republic - Stanley Thomas Johnson	-	86	(59)		27
Central African Republic - OCHA	-	411	(433)	22	-
Central African Republic - GOAC	-	(47)	-	47	-
Central African Republic - Piece of Mind	-	146	(79)		67
Democratic Republic of Congo - Rangoonwala Foundation	-	(2)	-		(2)
Democratic Republic of Congo - UNICEF	160	132	(289)		3
Democratic Republic of Congo - Evan Cornish Foundation	3	-	(3)		-
Democratic Republic of Congo - Fifty Eight	3	-	(7)		(4)
Democratic Republic of Congo - DRL	-	538	(455)		83
Democratic Republic of Congo - CRH Trust	-	15	(12)		3
Democratic Republic of Congo - Geoff Herington Foundation	-	25	(25)		-
Iraq - DRL	14	-	(14)		-
Iraq - Clifford Chance	28	-	(28)		-
Iraq – Private Donor	-	309	(301)		8
Iraq - ECW	21	156	(160)		17
Iraq - UNICEF	35	722	(762)		(5)
Iraq - GIZ	-	118	(9)		109
United Kingdom - Jagclife Charitable Trust	10	-	(11)		(1)
United Kingdom - DFID Aid Connect WV Implementation	-	(3)	-		(3)
United Kingdom - Afghanistan Appeal - restricted	184	(184)	-		-
United Kingdom - GAZA Appeal - restricted	95	125	(95)		125
United Kingdom - Yemen CIC - restricted	248	(248)	-		-
United Kingdom - Joseph Rowntree Charitable Trust	13	-	(13)		-
United Kingdom - Ukraine Emergency Response	827	543	(823)		547
United Kingdom - Other grants & donations	-	-	69		69
United Kingdom - Private Donor	-	(28)	(18)		(46)
United Kingdom - Bosnia	-	66	-		66
United Kingdom - Children Emergency Fund	-	17	-		17
United Kingdom - DRC	-	28	-		28
United Kingdom - Can't Wait to Learn (WCH)	-	224	-		224
United Kingdom - Clifford Chance	-	15	-		15
United Kingdom - Material World Foundation	-	(34)	(16)		(50)
United Kingdom - People's Post Code	-	270	-		270
United Kingdom - Stanley Johnson	-	5	-		5
United Kingdom - Syria Appeal	-	471	(313)		158
United Kingdom - Turkey/Syria Earthquake fundraiser	-	91	(91)		-
United Kingdom - Afghanistan Earthquake Appeal - restricted	-	9	-		9
Yemen - OCHA	125	824	(335)		614
Yemen - Peter Cundill Foundation	55	-	(42)		13
Yemen - FCDO project	-	89	(89)		-
Yemen - UK Aidmatch	-	117	(117)		-
Yemen - Yemen – GOAC	-	24	-		24
Yemen - Yemen – UNICEF	-	179	(179)		-
Yemen - Yemen – Children in Conflict	248	248	(323)		173
Total	**3,003**	**9,215**	**(9,196)**	**369**	**3,391**

FINANCIAL STATEMENTS

15. Connected charities

War Child UK has close relationships with other organisations overseas which use the War Child name, some independent and some under a licence agreement. These organisations are considered separate from War Child UK as they have their own constitution, their own Board of Trustees and are subject to the laws of their respective countries.

WAR CHILD AUSTRALIA

War Child Australia is an independent non-profit organisation based in Australia. War Child UK Australia received a loan of £40,669 from War Child in 2018 which will be reviewed again in 2025 to agree when this will be paid back.

16. Related Parties

WAR CHILD ALLIANCE FOUNDATION

The War Child Alliance (WCA) was launched on January 1, 2024. The War Child Alliance brings together the five War Child fundraising members (War Child Netherlands, War Child UK, War Child Germany and War Child Sweden, plus Children in Conflict in the US), with 14 country members, based in and around conflict-affected areas across the world and coordinated by a new international body: War Child Alliance Foundation. Through the War Child Alliance our programme activities have been integrated under one umbrella - allowing us to combine strengths and pool resources - all with the aim to multiply our impact for conflict-affected children.

All the CEOs and chairs of trustees have signed an 'alliance agreement' – a legally binding document which transfers responsibility of running and funding the country programme from War Child UK (WCUK) to the War Child Alliance Foundation. Once the 2023 accounts were audited and signed off, WCUK, WC Netherlands and WC Holland (the entity which is now the Alliance Foundation) pooled their free reserves and divided them between the three entities, so each entity had an equitable share of free reserves based on their operation expenditure. In addition, all Country and Alliance Foundation related assets and restricted reserves were transferred to the Alliance Foundation. An asset transfer agreement details this transfer between WCUK and the War Child Alliance Foundation. This includes a transfer of £534,000 free reserves, £1,824,000 restricted reserves which was reflected in the WCUK accounts as at 1st January 2024.

Going forward, WCUK will transfer all programme related restricted funds to War Child Alliance Foundation to ensure they are spent in line with their restrictions. WCUK will also make a contribution of unrestricted funds annually as agreed through the annual planning process in line with the Alliance Agreement. In 2024, WCUK granted £3,016,000 of restricted funds and £4,190,000 of unrestricted funds to the War Child Alliance Foundation.

OPEN MOBILE GLOBAL

Open Mobile Global is a UK-based company providing mobile payment services to charities. James Briggs, a Trustee of War Child UK, is also the Director of Open Mobile Global. Open Mobile Global received payment of £3,765 for services provided to War Child UK in 2024 (2023: £846), of which £2,654 was accrued into 2023.

DONATIONS FROM TRUSTEES

During 2024 War Child UK received donations without conditions totalling £1,800 from Trustees of the Charity.

WAR CHILD

England & Wales - Charity number 1071659

Accounts



ANNUAL REPORT
AND FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2023

Company number: 3610100
Registered charity: 1071659

CONTENTS

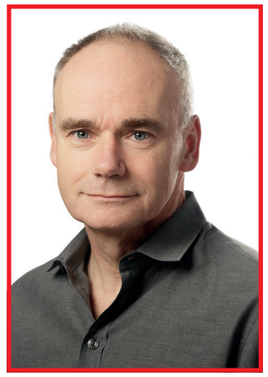
1. A Foreword from the Chair 3
2. Executive summary 4
3. Our year in numbers 5
4. Strategic report 6
4.1 Who we are 6
4.2 Our reach 7
4.3 Our country programmes in 2023 8
- Afghanistan 8
- Central African Republic 10
- Democratic Republic of Congo 12
- Iraq 14
- Yemen 16
- Humanitarian Programming 18
- Advocacy 20
4.4 Our achievements against our strategy objectives in 2023 22
- Pillar A - Implement a strategic impact model 22
- Pillar B - Maintain a sustainable finance model 23
- Pillar C - Lead on values and strong partnerships 24
4.5 2024 plans - New governance structure in the alliance 25
5. Project Summaries 26
6. Financial Review 34
7. Principal risks and uncertainties 36
8. Safeguarding / serious incidents 38
9. Fundraising Statement 40
10. Our governance 42
11. Our management 44
12. Thank yous 45
13. Trustees' responsibilities 48
14. Independent Auditor's Report 50
15. Financial Statements 54
16. Notes forming part of the Financial statements 58

Cover image: A child from the Roma Community in a War Child supported school, Ukraine.

Photo credit: Sharron Lovell

1. A FOREWORD FROM THE CHAIR

The Board of Trustees of War Child UK are pleased to present the annual report and accounts for 2023.



It was an unprecedented year for children living in conflict – with the continuation of war in Ukraine, tragic earthquakes in Syria and Afghanistan and other crises around the world. Globally, the number of children living amid armed conflict has risen to a total of 230 million. 2023 will also be remembered for the latest, devastating escalation of violence in the Middle East, with the deadly attacks by Palestinian armed groups on 7 October followed by an Israeli retaliation that by the end of 2023 killed an estimated 14,000 children and left virtually the entire population of Gaza in urgent need of aid. The conflict has implications right across the region, including in Lebanon and Yemen.

War Child exists to protect children. We are a non-governmental humanitarian organisation. Our independence includes an obligation not to support any armed actor, regardless of their position in a conflict. This is fundamental to our ability to work in contested spaces. We must prioritise the needs of the most vulnerable children, wherever they are, above all else. Our strict impartiality, whilst staying true to our values and ways of working, means we are able to build trust within communities, and continue to treat all children equally, and with the respect they deserve.

These principles have always been a fundamental part of our work; they have been critical to hold onto in the context of the October 7th attack and its aftermath. A rising tide of antisemitism, Islamophobia, and other prejudice must be condemned – and we do that unequivocally. Beyond that, we can all agree that children do not start wars, but they do bear the brunt of them. Our position as a humanitarian agency, committed to supporting children wherever we see need, has never been more important.

Much of our focus in 2023 was on forming the War Child Alliance, alongside War Child organisations in the Netherlands, Sweden and Germany, and Children in Conflict in the USA. Between us we will fund a global programme across 14 countries to provide education and psychological support to one million children a year. We believe that by pooling our resources and sharing our expertise, we can help more children around the world whose lives are affected by conflict.

War Child UK has an important role to play in bedding in the new Alliance organisation, as well as refocusing our efforts on fundraising, comms and advocacy support that will be crucial to ensuring the Alliance's longer-term success. The scale of the challenge has never been bigger, but the strength we have established in our fundraising and the unwavering commitment of our team and key supporters means we are in strong position to respond to this challenge.

We reached 361,274 children, young people and carers in 2023, helping them access education and receive the psychological support they desperately need to recover from the trauma of experiencing conflict. When children face unprecedented threats to their safety and wellbeing, we will continue our vital work making sure that we are there for them – and that the work we do will have a positive impact on their childhood and future lives.



John Fallon
Chair of Trustees

2. EXECUTIVE SUMMARY

In 2023, we reached 361,274 children, young people and adults with specialist support, designed to address the psychological impact of conflict on children, as well as support their education, their individual development, and their basic needs.

We did this in some of the most difficult places to operate, including the remoter parts of Western Afghanistan and close to the frontline in Ukraine. War Child was founded 30 years ago by individuals in Bosnia and the UK who were determined to make sure that children, who never initiate a conflict, were not left without help when the fighting destroyed their homes, their schools and their families. In 2023, we were proud to be able to transmit the power of these ideals to local communities in so many different conflicts.

2023 presented many challenges, some of which we only partially overcame. In Afghanistan, we had plans, and funding, to reach over 150,000 children across three provinces. However, these plans were made more difficult by an edict issued by the de facto authorities in Afghanistan declaring that women would not be allowed to work with NGOs. As a result, all NGOs suspended their activities in Afghanistan whilst they negotiated with the authorities on what the ban actually meant, and how we could still provide services to girls in need. By March, we were able to restart some of our programming and focus on reaching children worst affected by the recent fighting and the collapse of the Afghanistan economy. At the year end, we have reached over 44,000 children and carers in Afghanistan. This number is not as many as we would have hoped for, but it is still a significant achievement in the circumstances.

In Afghanistan and other places, our teams showed remarkable dedication and ingenuity in finding ways to address psychosocial challenges. In 2022, children in Ukraine had reported that they found bomb shelters to be terrifying places, and we realised that the experience of hiding in dark and damp basements was having a significant impact on their wellbeing. We scaled up a project which transformed bomb shelters into kindergarten spaces that could be useful in the day as learning centres and would be welcoming spaces at night, full of books and toys, with brightly painted walls and a great atmosphere for children to feel safe.

On October 7th, Palestinian armed groups attacked villages and communities in the south of Israel, killing around 1,200 people and taking over 240 hostages into Gaza. The shock and grief of this attack was followed by an Israeli assault on Gaza, which had claimed the lives of over 20,000 people in Gaza by the end of 2023.

War Child UK mounted an emergency response with our colleagues in War Child Holland, who had been operating in Gaza since 2006. We found ways to provide emergency assistance and psychosocial support, despite the displacement and dangers involved. We also worked hard to raise awareness of the impact of this conflict on children in both Gaza and Israel. Comms and campaigning for the protection of children was a challenge since this conflict, more than any other, polarises public opinion, and we were having to argue for the rights of children amongst communities who were on all sides beset with grief and shock. We are grateful to our supporters who stayed with us and took strength from our commitment to independence and neutrality even in the most complex political situations.

In our 30th year, we also had our most successful fundraising performance, with support growing from music and creative industries, philanthropists and members of the public. The numbers of people in the UK who take action to support our work continues to grow; we are grateful to them and to our Ambassadors who help us to communicate the message that children are not just small adults, and have particular vulnerabilities and special rights to protection, which we need to proactively support whenever conflict erupts.

By the end of 2023, we successfully built the new War Child Alliance with other War Child organisations around the world and created the new War Child Alliance Foundation, which will deliver programmes, research, scaling and advocacy work for War Child from January 2024. There is more detail on this transition later in this report. We are inspired by this new network of committed organisations, and we can already see that this new way of working is helping us all to have a bigger impact than we could have achieve on our own.

We would like to send our deep thanks to everyone who supported our work in 2023.

3. OUR YEAR IN NUMBERS

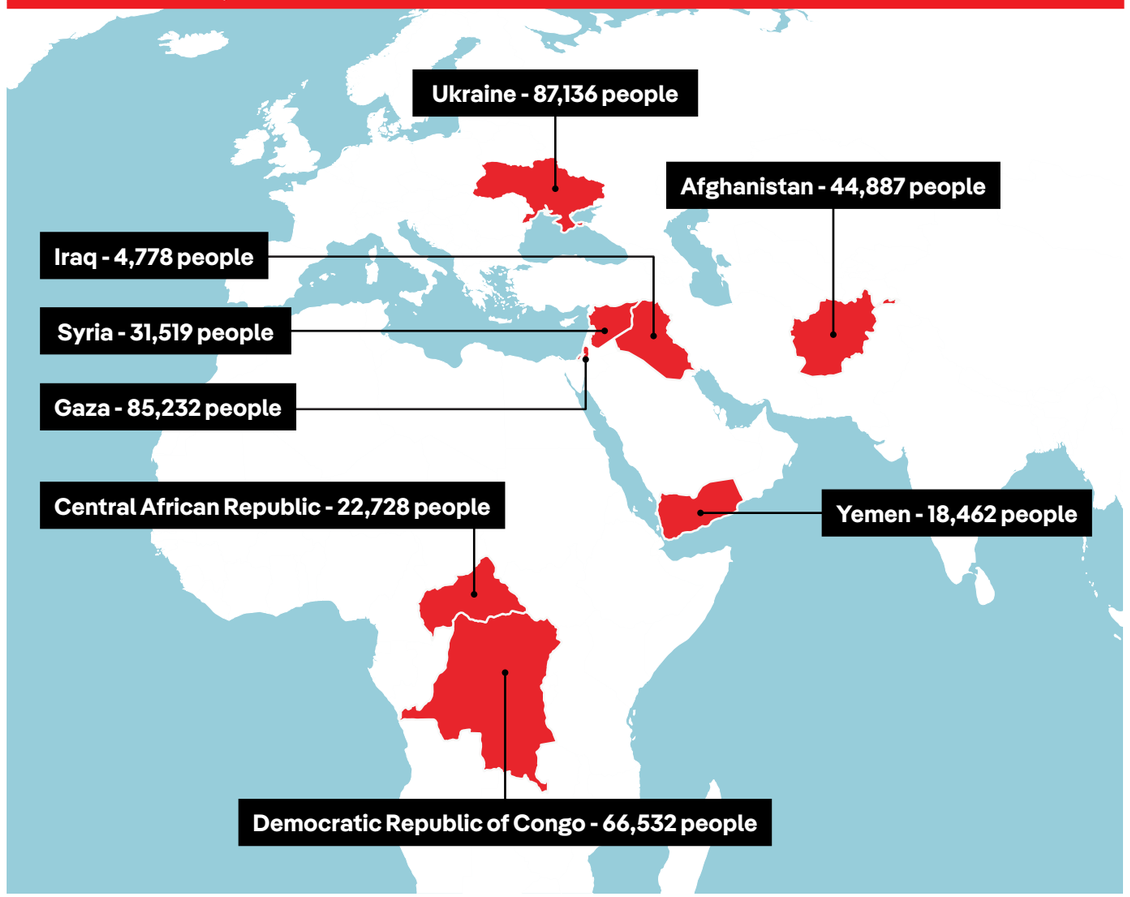
TOTAL DIRECT BENEFICIARIES FOR WAR CHILD UK: 361,274

INCOME £18,896,000

EXPENDITURE £19,661,000

£1M £2M £3M £4M £5M £6M £7M £8M £9M £10M £11M £12M £13M £14M £15M £16M £17M £18M £19M £20M

AT COUNTRY LEVEL, WE REACHED:



4. STRATEGIC REPORT

The Trustees, who are also the Directors for the purpose of company law, present their report, which includes the strategic report, together with the financial statements and auditors' report for the year ended 31 December 2023. The information required in the Directors' report is included in the strategic report.

4.1 WHO WE ARE

OUR VISION AND MISSION

War Child UK is driven by a single vision – ensuring a safe future for every child affected by war.

For more than three decades, our mission has been to protect, educate and stand up for the rights of children living through war. We aim to reach children as early as possible when conflict breaks out, and we stay to support them through their recovery. We keep them safe, help them to learn and overcome their experiences and equip them with skills for the future. We also work with children and young people to demand their rights and change policies and practices that affect them.

OUR STRATEGIC PRINCIPLES

Our five strategic principles help us achieve our mission:

1. We reach children early in the conflict cycle and we stay to support them through their recovery.
2. We are a specialist organisation focussed on interventions that are both high impact and sustainable.
3. We champion the voices of children and mobilise others to take action to support them.
4. Our values define our actions and drive us to continually improve our work and our systems.
5. We are part of an effective global family.

By standing by these principles, we empower children to overcome the devastating impact of conflict.

OUR VALUES

Bold
We use our passion and creativity to deliver high-quality, evidence-based programmes that offer the biggest benefit for children in conflict.

Accountable to children
Children can rely on us to respond to their voices and to treat them with respect and dignity.

Transparent
We expect to be held to account by our supporters and participants, and we respond with openness and honesty.

Committed to each other
We support each other and our partners to achieve ambitious goals and to be the best we can be. We are honest and open with each other, sharing our successes and confronting our challenges.

Anti-racism
Anti-racism is not just a belief, but it is also the actions we take to change and challenge policies and behaviours that perpetuate racism.

OUR OBJECTS AND ACTIVITIES

The objects in our Memorandum of Association are:

- To bring relief to persons anywhere in the world who are suffering hardship, sickness or distress as a result of war and in particular (but without prejudice to the generality of the foregoing) to bring such relief to children who are so suffering.
- To advance the education of the public in the effects of war and especially the effects of war on children.

4.2 OUR REACH

War Child UK and our partners worked directly with 361,274 children, young people and adults through a global portfolio of programmes in Afghanistan, the Central African Republic, the Democratic Republic of Congo, Iraq, Yemen, Ukraine (regional response) and emergency responses in Syria (earthquake response) and Gaza. A 41% increase (104,574 beneficiaries) from 2022. The recorded figures of participants reached show that 2023 has been an impressive year for War Child UK, surpassing previous records from 2017 to 2022.

59% **participated in our child protection and mental health psychosocial support programmes.**

Out of the total **361,274** people reached, **214,856** participated in our child protection and mental health psychosocial support programmes. Through these programmes child-friendly spaces were created, psychosocial support sessions and family counselling took place, case management and community-based protection was provided, and psychosocial, recreational and baby kits were delivered.

25% **participated in our education programme.**

91,060 participated in our education programme, which included distribution of learning materials, training sessions for educational personnel such as teachers and headteachers, early childhood development programmes for both children and parents, as well as catch-up and remedial classes.

15% **participated in our food security and livelihoods and economic resilience programmes.**

53,304 participated in our food security and livelihoods and economic resilience programmes, which involved activities such as cash voucher assistance, distribution of food parcels, life skills training, vocational training, business mentorship and on-the-job training.

1% **were reached through our reintegration programme.**

2,054 were reached through our reintegration programme.

AFGHANISTAN



CONTEXT AND ACHIEVEMENTS IN 2023

While in 2023, there was a significant reduction in conflict throughout the year, Afghanistan grappled with devastating humanitarian crises driven by systematic restrictions on the rights and freedom of women and girls' participation in society; prolonged drought conditions; continuation of international sanctions; significant funding cuts due to shifting priorities of the international community; and the impact of the 6.3 magnitude earthquake in October 2023, which destroyed over 40,000 houses and left 275,000 people in need of emergency support. By the end of 2023, the country also experienced an influx in the number of deportees from Iran. In the Eastern Region, over 5 million Afghans were forcibly returned from Pakistan following a new policy targeting the deportation of undocumented foreigners.

Despite the overlapping crises and the shrinking space for implementing child protection activities, the country team remained steadfast in negotiating and navigating through the barriers created by the de facto authorities' ban on women working in NGOs. The team remained agile and adopted new modalities for programme delivery, enabling female staff members to resume work. Finally, the team met the challenge of a significant reduction in funding from a UNICEF grant.

86 child-friendly spaces (CFS) were established across provinces in partnership with local NGOs, including in the earthquake affected district of Zindinjan. 25,223 children received psychosocial support and individualised support was provided to 3,137 children, who were identified through referrals, a child helpline and by community-based child protection committees.

War Child supported 6,393 unaccompanied and separated children deported from Iran, facilitating their reunion with their families across the country.

War Child was among the first responders to the October 2023 earthquake, assisting a total of 10,134 people. This assistance included providing non-food kits to 3,527 households and establishing and training 70 community-based child protection committees in the affected areas. These committees were educated on child protection risks and were offered parenting sessions and child protection support.

War Child also continued its focus on empowering communities and civil society. We supported the capacity strengthening of two national NGOs (WASSA and CRDSA) and ten community-based organisations through in-house and on-the-job training, as well as with institutional capacity strengthening through policy review and grant management assistance. With these partners, we provided cash assistance to 2,364 households, helping 16,548 individuals living in vulnerable situations.

In the education sector, War Child minimised interruptions to education by establishing 225 community-based education centres, training 225 teachers, conducting 'back-to-school' campaigns reaching 34,937 people and supporting the construction of 84 latrines at schools, while rehabilitating 44 others.

4.3 OUR COUNTRY PROGRAMMES IN 2023

PLANS FOR 2024

During 2024, we expect the continuation of contextual challenges in Afghanistan, including ongoing drought caused by climate change, the influx of returnees from both Iran and Pakistan straining available resources, the continued shrinking of humanitarian space and reduced funding for humanitarian work in the country.

This outlook underscores the critical importance of War Child's work, as it becomes increasingly vital to ensure that at-risk children have access to the basic services they need to build resilience and realise their rights and full potential.

War Child plans to undertake innovative programming that prioritises and integrates child protection work with other interventions such as livelihood/employment, infrastructure development and climate change. This will be achieved through engagement and influencing with national and regional networks, as well as through establishing strategic partnerships.

Additionally, we aim to diversify and grow our funding, strengthen partnerships with local institutions (community-based organisations, NGOs and research institutions) and adopt a localisation approach for greater impact and sustainability. We will also strengthen our capacity in humanitarian response linked to resilience building, with a clear focus on child protection.

Lastly, we aim to raise awareness of the issues impacting and increasing the vulnerability of children in Afghanistan in fundraising countries. This will be achieved through collaborative and active social media engagement on specific child protection issues.



CENTRAL AFRICAN REPUBLIC



CONTEXT AND ACHIEVEMENTS IN 2023

The protracted situation in the Central African Republic (CAR) is characterised by a tangled emergency stemming from longstanding political turmoil, continuous clashes between factions, deep-seated socio-economic difficulties, and consequent widespread humanitarian needs. Years of strife involving government troops and rebel militias have resulted in egregious human rights infringements.

To add to this is the considerable strain that the CAR's fragile economy faces. Approximately 80.4% of the CAR population lives in conditions of acute deprivation across multiple dimensions, with another 12.9% on the brink of such poverty. Civilians bear the brunt of ongoing conflict, with over half the population—nearly 3.4 million people—relying on humanitarian support, and about 2.4 million people facing grave, life-threatening conditions. Women, children and young girls are particularly vulnerable to gender-based violence and coerced conscription into armed groups.

During 2023, War Child empowered children and communities in Koui, a sous-préfecture of Ouham Pendé, and Ndele, a sous-préfecture of Bamingui Bangoran. War Child contributed to building resilience, promoting peace and fostering sustainable development, with programmes focussed on mental health and psychosocial support, the reintegration of children formerly associated with armed forces and armed groups and addressing the challenges of gender-based violence, social cohesion and peacebuilding.

War Child created safe spaces where children could be sheltered from harm and receive the care and support they needed to overcome the traumas they experienced. Through these safe spaces, War Child football clubs and evidence-based models, 10,571 children and 220 parents and carers received mental health and psychosocial support.

Activities also included efforts to prevent exploitation and abuse, as well as support for children in navigating the complex process of reintegrating into their families and communities.

Our trained staff worked closely with children and their families to manage complex cases and offer resilience-building activities to promote healing and emotional wellbeing. Consequently, the organisation aims to scale up these models to expand the reach of its programming in the future.

245 survivors of gender-based violence and 305 children associated with armed forces and armed groups, including separated and unaccompanied children, received mental health and psychosocial support, education, vocational training and community reintegration activities with their families and communities, helping them to reclaim a sense of hope, security and stability.

Adopting a community-centred approach, War Child reached 11,387 people through awareness-raising sessions on child protection, sexual and gender-based violence, forced marriage, gender mutilation and other child-related issues, including the avoidance of explosive devices. The objective of these sessions was to educate and sensitise community members on child protection issues and encourage a change in practices and perceptions necessary to establish a peaceful and resilient environment for children and young people.

The sessions covered a variety of topics, including creating a safe and protective environment for children, non-discrimination against children despite their differences and the use of case management through a referral system for children in vulnerable situations, including victims of abuse, children with disabilities, unaccompanied children, children associated with armed groups and child victims of sexual violence.

4.3 OUR COUNTRY PROGRAMMES IN 2023

PLANS FOR 2024

War Child has commissioned a study in the Central African Republic to establish and develop an understanding of educational needs and to generate evidence to inform future education programming, advocacy and fundraising efforts. The study includes mapping major national organisations implementing education programmes in CAR to inform partnerships and collaborations.

The findings of this study will provide the evidence needed to develop a comprehensive education strategy and operational plan to address the most pressing education needs in the country. Additionally, it will support our programmes and efforts in resource mobilisation and advocacy, as many children in Central African Republic do not have access to education.

In 2024, we aim to build upon our experience in child protection, mental health, psychosocial and reintegration programmes by scaling up the successful models we have tested in previous years.

War Child, along with other NGOs, is confronted with diminishing financial resources and shrinking funding streams within the Central African Republic. This necessitates increased fundraising efforts to sustain our programmes. We will develop and implement a resource mobilisation plan to broaden and diversify War Child's funding pipeline.



The potential for unforeseen safety and security complications presents another challenge, stemming from the country's unstable conditions and areas still under the control of armed factions. War Child will continue to monitor the situation in the country and update its risk mitigation and contingency plans accordingly.

Partnerships and localisation are key components of our 2024 plan. We will expand our efforts to implement effective localisation and partnerships processes to leverage resources and competencies, as well as support locally led development initiatives.

Finally, we plan to launch meaningful advocacy initiatives to influence the government and other stakeholders for changes that benefit children and vulnerable people in the Central African Republic.

DEMOCRATIC REPUBLIC OF CONGO



CONTEXT AND ACHIEVEMENTS IN 2023

The security context has continued to deteriorate in Eastern Democratic Republic of Congo since 2022. Armed groups continued their active presence and are in control of large parts of North and South Kivu Provinces. Armed groups and rebellions continue to challenge state authorities while committing grave violations of civilian rights on a daily basis. In addition, new armed factions have emerged or renewed their presence. The presence of foreign troops also increased in Eastern Democratic Republic of Congo during 2023. In addition to the UN peacekeeping mission (MONUSCO) and its longstanding in-country presence, Ugandan military was allowed to cross into North Kivu to carry joint military operations against the ADF rebels; The Burundian army was also allowed to cross into the DRC and launch military operations alongside the Congolese armed forces. Concerning MONUSCO's presence, after the violent demonstrations in 2022, the government has officially requested that the mission starts the withdrawal process in December 2023, despite mitigation measures are not in place. While its success in protecting civilians remains questionable, MONUSCO has always played a strong role in NGO security management systems. The departure of MONUSCO could potentially impact our access to some of our operational areas.

In North Kivu, the population continued to struggle with internal displacements due to the recurrence of violent attacks linked to the M23 rebellion. This gave rise to huge humanitarian needs including a lack of access to livelihoods, education and health services; and widespread violations of human rights by actors that were increasingly difficult to be identified.

Despite this upsurge of conflict in our operating areas, War Child was able to provide important support to children and communities through various programmes supported by grants from UNICEF, US Government-DRL, UK Government-FCDO, as well as other private foundations such as Leri Charitable Trust and Geoff Herrington Foundation.

War Child reached a total of 66,532 participants. Of these, 876 individuals were reached through the US Government's DRL grants, 20,000 were reached through awareness raising and sensitisation activities on feedback/complaints mechanisms. 500 unaccompanied and separated children were supported, 1,350 children were reintegrated into primary schools and 300 achieved economic reintegration through micro projects. 13,320 individuals benefited from mental health and psychosocial support. 1,030 received individualised case management, 210 engaged in life skills training and microprojects, and 28,946 benefited from activities aimed at preventing gender-based violence, such as training sessions, workshops and sensitisation programmes.

With support from the US Government's DRL grants, we have strengthened our partnerships with key organisations involved in reintegration and stabilisation efforts in the DRC. This enabled us to continue our project focussed on the protection and reintegration of children affected by armed conflict. The project aims to enhance the protection, recovery and reintegration of children impacted by armed conflict in North Kivu, with a particular emphasis on girls and young women. We worked with 50 youth advocates, 100 child rights actors and 80 representatives of child protection agencies.

Finally, significant progress has been made regarding the merger of War Child Holland and War Child UK programmes. Since July 2023, the DRC programme has been managed by a joint country management team, led by a single country director and head of programmes, consolidating operations in both North Kivu and South Kivu Provinces. Beginning in 2024, War Child will operate under a unified annual plan and budget for the War Child Alliance country programme.

4.3 OUR COUNTRY PROGRAMMES IN 2023

PLANS FOR 2024

In 2024, the focus will be on strengthening the foundation of the War Child Alliance Foundation's capacity in DRC to implement a single vision for our work in the country. Capacity strengthening in 2024 will focus on four elements:

We will increase technical capacity in the country to expand the implementation of evidence-based methodologies in mental health and psychosocial support within our programmes and among our partners.

In the context of endemic crisis and recurring episodes of armed conflict, it is imperative for us to remain relevant and accountable. Therefore, we will increase both War Child's and our partners' operational and technical capacity to swiftly respond to child protection needs during emergencies.

Through systematic learning derived from successful War Child approaches in DRC in recent years for youth empowerment and social-economic reintegration, we will adopt the most relevant standardised approaches and tools to invest in. We will continue to monitor communities' perceptions and acceptance of our work in this area.

War Child will continue to strengthen community and children's participation to ensure interventions in targeted areas are safe, adapted, coordinated and efficient. We will assess, identify, and mitigate risks related to child protection, safeguarding and prevention of sexual exploitation and abuse in all projects. Additionally, we will enhance War Child's capacity for supervision, monitoring and control capacity to ensure accountability to communities and donors.

In 2024, the team will focus on the following programme priorities. We aim to:

- **Support increased access to timely, coordinated and high-quality protection services for children affected by armed conflict, humanitarian crises and social practices in eastern DRC.**
- **Support community-led and adapted psychosocial support systems to enhance the well-being and resilience of conflict-affected children and families.**
- **Facilitate adapted social and economic recovery through reintegration and empowerment processes to excluded youth in targeted areas. Priority will be given to former children associated with armed forces and armed groups and survivors of gender-based violence to enhance their capacities, take advantage of local opportunities and reduce their economic and social vulnerabilities.**
- **Ensure improved social, emotional and academic learning outcomes for conflict-affected children and youth, by providing safe and adapted education opportunities and ensuring that outcomes are improved in both conflict and non-conflict zones.**





IRAQ

CONTEXT AND ACHIEVEMENTS IN 2023

In 2023, the environment in Iraq saw a shift from a humanitarian context to a development context. OCHA had previously announced the end of the emergency phase in Iraq, and with it, the withdrawal of the humanitarian framework. This shift presented some unique challenges for War Child with a dramatic drop in foreign assistance than previous years, and a change from humanitarian support to development, which necessitated a further diversification of our programming throughout the country.

Despite the change in classification of the humanitarian situation in Iraq, the needs of children and young people remain as serious as previous years. The number of children deprived from schooling remains consistently high with 1 in 5 children without adequate schooling and 1 in 4 children in need of child protection, only 9% of children receive any form of early childhood education and 25% of children – majority girls - dropping out between primary and secondary education.

The Government of Iraq have continued a gradual return of the approximate 30,000 Iraqi citizens currently in Northeast Syria. At the time of writing this, 7,000 Iraqi citizens have returned so far, but there are large gaps within the return and reintegration process across the country.

Livelihoods opportunities for the 60% of the Iraqi population who are under 25 remain limited, and while the government of Iraq have continued to support access to job opportunities and training, there are stark disparities between gender in the workplace with only 10.6% female labour force participation versus almost 70% male participation.

Throughout 2023, War Child teams were able to reach 2,291 children, 1,719 youth and 768 adults through a mix of programming interventions that covered early childhood education, youth employment and skills and parental programmes in Ninewa, Baghdad, Anbar and Basra governates.

Our education activities focussed on quality Early Childhood Development (ECD) opportunities, providing access to education to young people whose educational opportunities have been disrupted by conflict and displacement, along with youth empowerment and livelihood opportunities.

ECD activities continued to be delivered through in-person classes for children who are internally displaced and children who have recently returned to host communities from previous displacement. Our teams delivered a holistic approach to early childhood programming and recognised the need to include parents and caregivers in places that they already are, with an innovative private partnership agreement with local businesses. This novel approach to parental and caregiving sessions allowed a greater number of male caregivers to attend sessions due to collaboration with their workplaces. Other educational activities supported primary aged children in Anbar district in collaboration with formal schools and the Directorate of Education to delivery remedial education, ECD sessions, teacher and school management support and targeted support to girls at risk of dropping out of school. Through our education programming, we were able to integrate protection approaches and support community led committees in our project locations across the country to identify and engage in specific needs within their communities.

Within our youth empowerment and livelihoods work, we were able to support over 1,700 youth with life skills sessions, on the job training opportunities, vocational training and funding for entrepreneurs as well as supporting youth led civic engagement in collaboration with Government partners across three governates in central and southern Iraq.

Furthermore, War Child teams were able to engage directly with the Ministry and Directorate of Education across the country. Offering capacity building and systems strengthening to teachers and social workers in protection, education and safeguarding. We provided psychosocial support and contextualised protection assistance through our case workers.

4.3 OUR COUNTRY PROGRAMMES IN 2023

PLANS FOR 2024

As the context in Iraq and funding continue to move away from a humanitarian towards development situation, War Child, too, is aligning our future strategies to the changing situation.

With an established strong presence in the education sector, War Child will continue to focus on areas of education programming across the country. War Child will support education with a mix of blended learning tools, including early childhood development, education in emergencies, vocational and business training. It will include support for teachers and government officials along with capacity development and strengthening the formal education system.

War Child will work with key Ministries and Directorates to offer youth employment opportunities, support income generating activities and support the capacity of government staff to address the specific needs of Iraq's youth. This includes supporting the development of youth led civil society networks, through interventions like VoiceMore, and strengthening the capacity for young people to influence and lobby decision makers and lead change within their communities.

We will expand our presence in the reintegration of children associated with armed forces and armed groups (CAAFAG). This is a growing need in the country with the rate of returns from Syria increasing year on year and very limited reintegration and community support for returnees once they reach Iraq.

War Child supports the Government and key stakeholders through War Child's Community Based Reintegration and Security Model (CBRS) methodology to promote the reintegration of CAAFAG. 2024 will see War Child implement a small scale CBRS project and will look to expand this in the coming years so communities and government partners are supported with the tools for successful integration and community cohesion.

As the landscape of Iraq continues to move away from direct service implementation, War Child will continue to build strong partnerships to support the gradual hand over of programmes to Government ministries and Iraqi civil society partners in the coming years.



YEMEN



CONTEXT AND ACHIEVEMENTS IN 2023

In 2023, Yemen remained in a complex and fluid situation after over eight years of conflict, and it continued to face one of the worst humanitarian crises, impacting children the most. 21.6 million people (12.4 million children) required assistance. Insecurity, limited access to food and nutritious diet, dysfunctional education system and lack of safe learning spaces exposed children to child labour, exploitation, sickness and malnutrition and with millions of children still out of school.

War Child provided crucial emergency aid, including child protection, education support and food security, reaching 18,462 participants including children, young people and adults. Children and families were supported to address their specific needs and to protect them from violence, exploitation, abuse, neglect and recruitment.

Through our child protection work, War Child focussed on strengthening community-based mechanisms to prevent, mitigate and respond to protection issues. 4,873 participants were supported across six outputs: training personnel and identifying at-risk children, providing psychosocial support in child-friendly and safe spaces, cash assistance, delivering specialised services, promoting positive parenting, and supporting and engaging with community networks. War Child also worked to engage the wider community in child protection efforts and undertook capacity-building initiatives for governmental and non-governmental partners on child protection topics in order to strengthen protection systems.

War Child also addressed evolving education needs of children affected by conflict with 6,864 (6,606 children and 258 teachers) supported across three education outputs: school supplies and rehabilitation; teacher training and incentives; and learning supplies for children. War Child provided essential learning materials such as desks, whiteboards and teacher kits to schools. Professional development activities, including training, peer learning and classroom observations, have been conducted for teachers. Monthly incentives have also been provided to teachers in an effort to support students with disabilities and their access to education. War Child ensured that children have access to learning supplies, enabling them to actively engage in their education. The overall impact was promoting equitable and inclusive education, better educational outcomes and a conducive learning environment for all students.

In food and livelihood security, multi-purpose cash transfers provided by War Child have enabled 6,725 individuals, to meet their basic food needs and improve their overall wellbeing. This assistance aimed to alleviate poverty, support livelihoods and empower families to provide for their children's access to child protection and education services.

PLANS FOR 2024

During 2024, a new country strategy will be developed in line with the War Child Alliance's global strategy. In a complex operating environment and rising humanitarian needs, we will focus on programme quality and expansion of our partnership base with local Yemeni organisations, especially women and youth-led organisations.

Expanding upon current achievements, we will sustain initiatives that prioritise the needs of children especially those of girls. We aim to increase the reach of our child protection programmes, ensuring more community involvement in providing children with safe spaces to receive specialised psychosocial support and case management services. We will strengthen our non-formal education programmes to reintegrate out-of-school children and youth back into formal education including collaboration with relevant stakeholders to strengthen the focus on early childhood development in Yemen. We will enhance our cash and livelihood interventions by integrating recommendations from an anticipated climate change impact assessment study and our prior experience in providing vocational and business training to vulnerable households across Yemen.

Yemen has one of the highest youth populations in the world, with more than 70% of the population under 30 years of age. We plan to develop our understanding and knowledge of youth empowerment programmes and will focus on the economic empowerment of young women and men through innovative programming and the use of social media.

We also aim to enhance our comms and advocacy capacity in Yemen, to advocate for the rights of children and youth and especially vulnerable girls and young women from marginalised communities and to position War Child as a strong advocate on the issues affecting children and youth in Yemen.



HUMANITARIAN PROGRAMMING - INCLUDING UKRAINE, SYRIA AND GAZA

CONTEXT AND ACHIEVEMENTS IN 2023

War Child responded to more emergencies in 2023 than in recent history. This was in part enabled through the introduction of response management procedures and allocation of an Emergency Fund, allowing more agility for country teams to react and respond in a timely manner. Close collaboration between War Child UK and War Child Holland also enabled mutual support for emergencies in each other's country programmes, including pooled resources, staff, comms and support.

The response to the ongoing crisis in Ukraine scaled up significantly, reaching over 87,136 children and caregivers impacted by the conflict. The focus in 2022 had been on supporting refugees and marginalised groups impacted by the war in Ukraine in neighbouring countries. In 2023, War Child UK shifted focus and consolidated resources to support partners in the east of Ukraine, working alongside War Child Holland to set up new programmes and partnerships focussed on protection, education and mental health and psychosocial support (MHPSS), secure registration and recruiting staff. Increased engagement with external forums and institutional donors resulted in a more clearly defined programmatic focus, responding to War Child's strengths as well as gaps in the wider humanitarian response. Repositioning and engagement around a two-year strategic plan has resulted in the securing of institutional funding and a more sustainable platform in Ukraine by the end of 2023.

A rapid response was launched to the devastating earthquake in Syria and Türkiye. Led by War Child Holland, War Child UK played a critical role in the mobilisation of resources, the secondment of staff and coordinated the joint public communication effort. This contributed to a timely and effective response, the design and delivery of which was led by national partners in Northwest Syria. The initial response focussed on meeting basic needs through distributions of food baskets, hygiene and shelter kits, before shifting to a longer-term programme focussed on education, protection and MHPSS programming through child friendly spaces and learning centres.

Resumption in conflict between the FARDC (Congolese Army) and the rebel group M23 spread across the territories of Masisi and Rutshuru, triggering a protection response in North-Kivu, Democratic Republic of Congo. Through trained community focal points, War Child supported the monitoring and reporting of child rights violations, alternative care solutions and placement kits for displaced children living with foster families and case management of children experiencing acute protection risks.

A protection response was launched in response to Tchadian refugees crossing into the Central African Republic. As this was not in an existing operating area, the response employed a light model working alongside other actors to identify and refer children experiencing acute protection risks.

War Child was among the first responders to the earthquake in Herat, Afghanistan, assisting a total of 10,134 people by providing non-food kits to 3,527 households, and establishing and training 70 community-based child protection committees in the affected areas on child protection risks, providing parenting sessions and child protection support

We contributed significantly to the War Child Holland-led response to the crisis in Israel and Palestine, with a focus on the Occupied Palestinian Territory (West Bank and Gaza). Allocation of funds and staffing and joint development and publication of comms and advocacy products was instrumental in the set up and growth of the protection and MHPSS response during the initial phase of the crisis.

4.3 OUR COUNTRY PROGRAMMES IN 2023

PLANS FOR 2024

From 2024 the delivery of humanitarian programming will be delivered through the War Child Alliance Foundation, with critical support both in resources, comms and advocacy from War Child UK. Work began in 2023 on the response management procedures, tools and processes to facilitate this transition, but work will continue to build on the War Child UK emergency responses launched in 2023.

Priorities include:

- **Expansion of our response to conflict and displacement in North and South Kivu, Democratic Republic of Congo.**
- **Resource mobilisation to drive the next phase of the Ukraine response, focussed on national and community systems strengthening and strategic partnerships to expand MHPSS, protection and education services.**
- **Continued distribution of supplies to meet basic needs in Gaza, while launching wider MHPSS and protection programmes with a focus on unaccompanied and separated children.**
- **Launch of humanitarian processes, systems and tools to increase War Child Alliance's support for hardest to reach children and those most acutely affected by active conflict. This includes the launch of a Children's Emergency Fund, Emergency Staff Roster and a standardised package of interventions guiding responses to the first phase of a crisis, among others.**
- **A focus on forming strategic partnerships and alliances, including operational partnerships in forgotten crises to expand our reach in the face of shrinking space and reduced funding.**
- **Implementation of improvement actions to further align the organisation with the updated Core Humanitarian Standard.**
- **A roll out of our Anticipatory Action Framework, ensuring the War Child Alliance is prepared and positioned to respond to crises on time, with relevance, quality and scale.**



ADVOCACY 2023

War Child UK's advocacy promotes the rights of all children affected by conflict – both those we support through our programmes and those who are beyond our reach.

In Spring, we launched the 'Bring Them Home campaign', calling for all the remaining British families held in the Al -Hol and Roj camps in Northeast Syria to be allowed to return to the UK. We initiated an open letter to the Prime Minister signed by dozens of legal professionals, celebrities and members of the public. We engaged parliamentary committees, profiled the issue in the UK media and will continue campaigning in 2024.

In February, we co-hosted an international conference on the prevention of military recruitment of children, which brought together UN agencies, diplomats, government representatives and civil society. The conference generated fresh ideas and galvanised agencies to recommit to funding and support for reintegration. In Iraq, War Child has been at the forefront of designing and implementing reintegration activities for children affected by armed conflict. These efforts have contributed to fostering peace and enhancing social cohesion, showcasing War Child's commitment to creating safer, more inclusive communities. In 2024, War Child will continue to enhance its reintegration projects in the Democratic Republic of Congo, Iraq and Syria, with an emphasis on promoting peace and community cohesion. We will maintain our global leadership role supporting the UNICEF led 'Global Initiative on Child Reintegration'.

We continued to have a constructive dialogue with the UK Foreign Commonwealth and Development Office (FCDO). This year saw the culmination of five years of War Child's campaigning for the UK to prioritise the protection of children living in conflict, as the FCDO launched a new Children and Armed Conflict unit dedicated to this goal.

As part of the 'Beyond Compliance Consortium', War Child was granted £500,000 from the FCDO to conduct a three-year programme seeking to increase armed groups and armed forces respect for human rights. The Country Director from War Child's DRC country office met with senior FCDO officials in London to push for the prioritisation of support for children impacted by the ongoing conflict.

In 2024, War Child UK will continue to influence the UK to prioritise the children living in armed conflict and strengthen global compliance with child rights standards, as well as advocate for increased funding for critical interventions such as reintegration. We will lobby the UK as a key stakeholder in the occupied Palestinian territory, Iraq, DRC and Afghanistan to name a few.

In collaboration with UNICEF and the United States Department of State, War Child held a high-level advocacy event at the UN General Assembly calling for the end to the arbitrary detention of children in conflict situations. Together with senior UN and government officials, we challenged the continued detention of children around the world and in particular the ongoing detention of tens of thousands of children in Syria.

We continued to raise the voices of young people affected by conflict, through our youth-led advocacy programme VoiceMore. In March, War Child collaborated with the UN Office on Children and Armed Conflict and United Nations Institute for Disarmament Research (UNIDIR) on events in New York and Geneva to demand greater child participation in human rights research and UN human rights mechanisms. In October, we collaborated again with UNIDIR to present a research based VoiceMore approach in Iraq with young people who were associated with armed groups. The project combined testimony and photography to support young people to share their experiences which were presented as part of Geneva Peace Week.

The conflict in Israel and the oPt has taken a devastating toll on civilians. War Child joined with other humanitarian agencies to call for an immediate ceasefire, access for humanitarian relief and accountability for all parties to the conflict who have committed human rights violations and breached international humanitarian law. We have engaged with the US Department of State and UK government to ensure that child rights violations were highlighted. In 2024, we will continue to call for a permanent ceasefire and accountability, and we will engage fully in the humanitarian response and recovery that will last for many years to come.



War Child Football Club project, Central African Republic

Photo credit: Daniel Shema

PILLAR A IMPLEMENT A STRATEGIC IMPACT MODEL FOR OUR PROGRAMMES

2023 ACHIEVEMENTS

War Child reached large numbers of children and carers in 2023, and we worked at significant scale in a number of high-pressure situations. It is clear that we are now able to mount large programming efforts in partnership with key donors including UNICEF. Part of our ability to work at scale comes from the strong partnerships we have established with local organisations. Through the provision of War Child technical training and support to these partners and our work to ensure good project management and reporting, we are able to work at greater scale and reach more children than possible even five years ago.

We continued to deepen our expertise in our key thematic areas, reintegration, child protection, education, early years development and livelihood support. In Iraq, for example, we came to the end of a two-year Early Years Child Development project, which we had developed in collaboration with War Child programmes in Jordan run by War Child Holland. The programme achieved excellent results and also a lot of learning, which we are sharing with the wider sector through networks like the Moving Minds Alliance.

We also responded quickly to emergency situations in 2023 - particularly in North West Syria, Gaza and Ukraine, reaching more than 110,000 children, young people and carers in the acute conflict phase of a crisis. In Spring we launched the 'Bring Them Home campaign', calling for all the remaining British families held in the Al -Hol and Roj camps in northeast Syria to be allowed to return to the UK. We worked with our global partners to increase commitments to preventing children being recruited as soldiers.

PLANS FOR 2024

From 2024 War Child's country programmes will be delivered by the new War Child Alliance on behalf of the members of the Alliance. War Child UK will be one of five national organisations supporting the overall programme effort. In 2024 War Child UK will play a key role within the War Child Alliance to influence the UK government to do more to support children in conflict and protect them from harm. We will work with the FCDO to deliver a new programme within the 'Beyond Compliance Consortium'. Under this programme FCDO provides funding for us to increase the protection of children who are in contact with armed groups and armed forces by education those groups on the special status of children and their responsibility to keep them safe.

PILLAR B MAINTAIN A SUSTAINABLE FINANCE MODEL

2023 ACHIEVEMENTS

In 2023, we raised £9.68 million from voluntary unrestricted income – a 8% increase from 2022, with an additional £9.22 million from restricted sources. The People's Postcode Lottery continue to play a pivotal part of our portfolio, with our biggest contribution to date from this special funder - including £3.1 million of unrestricted money and an additional £300k towards our 'Can't Wait to Learn programme.' Our appreciation for this long-term partnership deepens each year - the contribution that the players of this lottery make to our work is so important.

Whereas the dominant feature of 2022 was our fundraising in response to the Ukraine emergency, humanitarian emergencies continued to dominate in 2023 – with a devastating earthquake in Syria, a continuation of the regime in Afghanistan then followed by an earthquake on October 7th. That was not the only humanitarian crisis to unfold that day and the last quarter of the year was dominated by events in the middle east.

Across what could have been an incredibly divisive space, our amazing donors and artists have continued to astound us with their generosity, not only in response to these crises, but their sophisticated understanding of the countries which get forgotten by the media. This has meant we have had some incredibly creative fundraising, with special events and dinners being the backbone of our philanthropic support. We have also built out from our BRITs Week success to have a special moment and gig series in October called 'Day of the Girl.' Ambassadors have continued to play a vital role in our fundraising and our advocacy – with Vanessa Kirby hosting a panel event on the issue of children detained in Northeast Syria and our wonderful friend Stanley Tucci organising several initiatives, both privately and publicly.

Marcus Mumford and Carey Mulligan hosted our 10th Wassail event, this year in London, with a very memorable speech on stage encouraging us all to focus on children, which raised a record breaking £1.6 million.

This year has also seen a very solid performance in our recruitment of regular givers. We have recruited over 2,600 of these donors at an impressive offset (net) cost per acquisition of £137 and there are some very encouraging signs about the long-term commitment of these donors. Much of this performance has been possible because of the support given to us by Gillian Anderson, inspired by her trip to Ukraine at the beginning of the year.

PLANS FOR 2024

We are now seeing growth in our underlying unrestricted income performance post COVID-19, with some very solid strategic foundations in place for future growth, particularly in corporate partnerships and in our arts engagement strategy. We will continue our successful work in the music industry and with our philanthropic donors, whilst expanding our reliable base of support. Critical to our success next year will be our continued support from ambassadors, growing our reach, and ensuring we are genuinely diverse in our approach to all our fundraising. We want to continue to grow our contribution to the War Child Alliance, even without Children in Conflict in our UK portfolio.

PILLAR C VALUES AND PARTNERSHIPS

2023 ACHIEVEMENTS

In 2023 our new antiracism value was approved by our Board of Trustees in June 2023 and now forms part of our the five value framework of War Child UK. The work to make anti-racism a reality for our organisation continued with the development of a comprehensive diversity, equality and inclusion action plan, with energetic delivery of the plan during the year.

We continued our work to raise issues of children affected by conflict with partners including Save the Children, Watchlist on Children and Armed Conflict, UNICEF and the office of the UN Severtary General's Special Representative for Children and Armed Conflict.

We devoted significant energy in 2023 to the construction of our new War Child Alliance, including the creation of a new organisation, the War Child Alliance Foundation, which will deliver programmes and impact on behalf of all the members of the new War Child Alliance from 1st January 2024. More detail on the transition to Alliance working is included in a separate section in this report.

PLANS FOR 2024

War Child UK begins 2024 as a member of the new War Child Alliance. Our role will be primarily to mobilise funds and support for the programmes delivered by the War Child Alliance Foundation, and to advocate for the rights of children affected by armed conflict, particularly towards government and individuals in the UK.

In 2024 all members of the new War Child Alliance will work on developing a shared set of values and an organisational culture which will support this new way of working and our ambitions to devolve power and decision making closer to the communities we serve.

We will continue to partner with UK agencies including Save the Children to promote the rights of children, and we will seek to foster longer term partnerships with corporations and foundations within the UK in support of the work of the War Child Alliance.

2024 PLANS NEW GOVERNANCE STRUCTURE IN THE WAR CHILD ALLIANCE

2023 was a year of transition to a new way of working. War Child UK signed the War Child Alliance agreement which sets out a new architecture for the members of the Alliance whose other members are War Child Netherlands, War Child Germany, War Child Sweden and Children in Conflict. The final member of the Alliance is the new War Child Alliance Foundation. From January 2024, the primary role of War Child UK, along with the other national members of the War Child Alliance, will be to mobilise funds and support for the new War Child Alliance Foundation, which is charged with delivering country programmes, research, advocacy and programme scaling on behalf of all the fundraising members.

This is a significant change in our ways of working which we have designed and created in partnership with the other members of the alliance to achieve some key benefits.

By pooling our resources, we can create a more cost-effective structure, eliminating some of the duplication of effort, which was apparent from the independent but overlapping operations of different War Child organisations.

By uniting our country programme portfolios within the War Child Alliance, we can achieve a larger programme platform which will enable us to learn more quickly, draw human resources from a larger pool of national talent, create career pathways for staff and fall back on a bigger cohort of trained professionals to deploy in emergency response. We can also spread the benefits of our research and evidence base across a larger number of country programmes. In 2023, War Child UK was running five country programmes whereas the War Child Alliance will have programme operations in 14 countries.

The larger scale and reach of the combined War Child Alliance programme will give us an effective voice to advocate on behalf of children and bring their concerns more powerfully to international decision makers in the humanitarian system.

Our new structure also makes a break with existing control dynamics in international NGOs. By creating a Board of Trustees of the War Child Alliance Foundation, which will have a majority of trustees drawn from residents of conflict countries, it will be accountable to representatives of the communities which it serves. The War Child Alliance Board will include some representatives of fundraising members who will remain significant stakeholders but will be in the minority. We see this shift as playing a role in evolving out of a traditional NGO decision making structure where control of programming is often vested in Trustees based in wealthy countries.

The new War Child Alliance structure is moving support roles from its global teams to its regional hubs and also devolving decision making to regions and countries. The overall management team will work on a virtual basis, allowing us to move away from a requirement that senior directors need to be based in either London or Amsterdam. In the future, our leadership team can be dispersed throughout the countries in which we work.

We are inspired by the new network structure of the War Child Alliance. War Child UK is ambitious about playing its role in the network, mobilising support and working with colleagues to bring urgent support to more children in desperate situation.

5. PROJECT SUMMARIES

PROJECTS IN AFGHANISTAN

TDH/EU: Strengthening the Rule of Law in Afghanistan to improve access to justice for women and girls.

Duration: Originally 36 months (December 2020 – November 2023), now permanently suspended.

This project aimed to enhance safe and fair access to justice for women, girls and boys surviving violence. The project aimed to provide specialised legal aid services to women and girls, but also tackle the awareness and empowerment components to increase resilience. In August 2021, the project was suspended due to the new political context and the sensitive nature of the project. Despite redesigns, the project has now unfortunately been permanently suspended.

OCHA: Provision of Education in Emergency to crisis-affected girls and boys in Herat and Badghis provinces (EiE).

Duration: 12 months with three-month NCE (March 2022 - May 2023).

The project increased access to quality education for emergency-affected girls and boys in remote and hard-to-reach areas by providing learning opportunities to 7,875 children (3,150 boys and 4,725 girls) through the establishment and running of 225 temporary learning spaces in four high priority districts (two in Herat and two in Badghis). War Child recruited and deployed 225 teachers (60% female) who all received training on the standardised Teachers in Crisis Contexts curriculum.

Temporary learning spaces were equipped with psychosocial support kits which included play-oriented/recreational materials suitable for a variety of age categories. Learning spaces were also equipped with age-appropriate teaching, learning and hygiene materials. Water and sanitation facilities were built or rehabilitated in the learning spaces to promote hygiene practices. Feminine hygiene kits (for adolescent girls) were provided to support the hygiene needs of girls.

Community members and other education stakeholders were mobilised to support out-of-school boys and girls in accessing and continuing their education in targeted locations.

This was achieved by conducting community-level, back-to-school awareness-raising campaigns on the importance of education for children's development and wellbeing, with a focus on girls' education.

Training was provided to teachers and community education/school management committees on child safeguarding and prevention of sexual exploitation and abuse and how to safely identify and refer children in need of child protection and education support services. Due to harsh winter weather and the ban on female NGO staff attending their workplace, a no-cost extension was requested to complete building of water/sanitation facilities. These facilities were completed, and the temporary learning spaces were handed over to the Department of Education. Due to an edict by the de facto authorities, international NGOs are no longer permitted to conduct education projects in Afghanistan. However, in 2024 the team are exploring providing technical support to local partners to continue our vital work in education in emergencies.

Open Society Foundations: Provision of lifesaving protection services and cash assistance to the most vulnerable children and families, particularly those who have been displaced, whilst strengthening the resilience of civil society in Herat Province.

Duration: Originally six months with six-month extension (July 2022 - July 2023).

This project provided emergency protection services and cash assistance to the most vulnerable children and families in Herat. The project established and strengthened six community-based child protection committees and conducted awareness raising campaigns reaching 6,000 individuals.

The project established six child friendly spaces providing psychosocial services to 900 participants. The project also provided cash for food to 1,500 vulnerable households, covering food expenditure for their basic food needs for a household of seven people over the period of one month.

The final component of this project focussed on the strengthening of civil society organisations through partnership with WASSA and CRDSA – two experienced national civil society organisations. The project assessed the needs of over 25 civil society organisations and selected 10 that could benefit from capacity building funds. In 2023, these 10 organisations were supported to develop a budget and proposal for a cash distribution project.

They then received on-the-job field training on beneficiary selection, cash distribution and post distribution monitoring. Ultimately, this component of the project led to cash distribution to a further 864 households.

UNICEF: Provision of emergency child protection services for children affected by drought, economic crises, conflict, displacement and COVID-19, in Herat, Ghor, Farah and Badghis.

Duration: 24 months (August 2022 - July 2024). This project merged with the UNICEF project below in August 2023. This component of the project was ended in December 2023 with the UASC component continuing until July 2024.

This programme remains the largest project in the War Child Afghanistan portfolio. In partnership with UNICEF, War Child provided integrated child protection in emergency services in 20 remote districts that were previously unreachable due to conflict. These districts were selected as there were no child protection services provided by any actors at the time.

Services included the provision of mental health and psychosocial support for children and caregivers through child-friendly spaces and mobile teams, as well as households/parents and group counselling, case management and family tracing and reunification of unaccompanied and separated children; referrals to other social services and strengthening of community-based child protection mechanisms to raise awareness on child protection issues and create a protective environment for children affected by multiple crises in the targeted provinces.

War Child supported the capacity strengthening of two local NGOs who managed child friendly spaces in remote regions. The project faced several delays and challenges in implementation, starting in 2022 when the de facto authorities took several months to grant permission to start implementation.

From January to March 2023, all War Child projects in Afghanistan were suspended, due to the de facto authorities banning women from attending their place of work. In July 2023, UNICEF announced that, due to their internal reasons, both War Child projects would need to be combined under one contract; then, in August 2023, UNICEF announced that due to their internal funding shortages, the combined budget would be cut from $16 million USD to $7 million, and this component should be completed by December 2023.

This has therefore been a very complicated project to open, implement and close. This component of the combined project ended in December 2023, and close out of the project and final payments are still ongoing.

UNICEF: Provision of comprehensive child protection services to children deported from Iran, those affected by humanitarian situation and children at risk of their rights being violated (children in need) in the Western Region. .

Duration: Combined with contract above and running until July 2024.

War Child has been working in Western Afghanistan in partnership with the IOM and UNICEF to respond to the needs of vulnerable unaccompanied and separated children since 2014. This grant was a one-year extension of previous programming until 31 October 2022 that has now been extended until July 2024. In 2023, this programme supported 5,911 unaccompanied children deported across the border with Iran with critical child protection services including psychosocial support, case management and family tracing and reunification services.

The project also works to support child protection actors, working in collaboration with the national and districts child protection action network, and through the establishment and training of community-based child protection centres in both Herat and Badghis. This is done to promote child protection monitoring and ensure community participation and capacity to identify and respond to child protection issues. The War Child team are currently submitting an extension of this project, but, due to UNICEF funding cuts, may need to find alternative funding for this programme after July 2024.

UK FCDO Aid Match: Supporting sustainable reintegration of deported children and preventing future repeated unaccompanied migration of vulnerable children in risk areas in Afghanistan.

Duration: Following COVID-19, the removal of the previous government and the ban on women working, this project was redesigned several times with the final redesign accepted by FCDO in August 2023.

This project aims to support children at risk of migrating to Iran unaccompanied by providing viable livelihood options within their home villages. The project combines cash distribution with livelihoods training for young people and their caregivers, in skills relevant to the market.

This project has now been approved for implementation by the Ministry of Refugees and Resettlement and should start implementation in March 2024.

Emergency response to the Herat earthquake.

On the 7th October 2023, multiple earthquakes struck the Zindajan district in Herat with the most severe registering 6.3 on the Richter scale. These earthquakes, and those that followed over the next month, led to 1,394 deaths, 1,688 injuries, the destruction of over 21,500 houses and severe damage to 17,088, along with damage to health facilities and schools.

War Child was one of the first NGOs to respond. Together with IOM and WFP, we delivered food packages, 6,000 bottles of water, as well as tents and blankets to earthquake affected families on the evening of the 7th October. With £20,000 contributed from War Child's internal emergency fund, as well as support from UNICEF, War Child distributed winterisation and family kits to 23,806 people and provided psychosocial support to over 4,843 people through provision of child friendly spaces and group counselling at earthquake affected sites.

PROJECTS IN CENTRAL AFRICAN REPUBLIC

UNICEF Ouham and Ouham-Pende.

Duration: 1 October 2021 - 28 February 2023 with a no-cost-extension of two months due to a delay in the disbursement of funds by UNICEF.

The project helped to improve the resilience and stabilisation of reintegrated children formerly affected by armed conflict including children associated with armed groups and victims of gender-based violence. The overall budget from the donor is 419,461,647 XAF and the part of the budget allotted to 2023 is 5,080,693 XAF. The project provided support to 11,186 individuals: 1,050 through sensitisation, 9,569 children in child friendly spaces, 177 separated and unaccompanied children, 170 children associated with armed groups, 100 survivors of gender-based violence and 50 youth and 70 adults with training on child protection and prevention of gender-based violence.

UNICEF Ndele.

Duration: 1 January 2022 - 28 February 2023 with a no-cost extension of two months due to delay in the disbursement of funds from UNICEF.

The project helped to improve the resilience of children affected by armed conflict in the Bamingui-Bangoran region. The overall budget from the donor is 314,404,461 XAF and the part of the funds allotted to 2023 is 50,525,684 XAF. The project reached 5,008 individuals of whom 4,853 were children affected by armed conflict, and 155 adults. Activities included mental health and psychosocial support, sensitisation and provision of child friendly spaces.

UNOCHA.

Duration: This project started on the 20 February 2023 and officially ended on the 19 August 2023. There was a no-cost-extension up to the 30 October 2023 due to project suspension in observation of the security situation leading to the September 2023 referendum.

The project helped to improve access to integrated child protection and prevention of gender-based violence services for communities affected by armed conflict in the Koui, Ouham-Pende prefecture. The overall project budget from the donor is US$ 537,788. The project reached 21,173 individuals including unaccompanied and separated children, children associated with armed groups, survivors of gender-based violence and other vulnerable children.

Stanley Thomas Johnson Foundation.

Duration: 25 April 2023 - 30 April 2026.

The project is supporting children and young people to promote peace and reconciliation. It is a three-year project for £258,670.80. Funds allocated to 2023 were £86,233. This project uses the War Child football approach to create social cohesion and peaceful cohabitation amongst children formerly associated with armed groups and survivors of gender-based violence, together with their community members. In 2023 alone, the project reached 2,193 children through child friendly spaces and supported 90 children formerly associated with armed groups and 24 survivors of gender-based violence. 3,999 individuals (girls, boys, and adults) were reached with awareness-raising (sensitisation) on child protection and prevention of gender-based violence messages.

Peace of Mind Foundation.

Duration: 1 August 2023 - 28 February 2024.

Using football and the "Be There" methodologies to promote and enhance social cohesion and positive parenting. The overall budget is £143,946 and the budget allotted to 2023 is £43,503.16. The project reached 3,466 individuals: 2,193 children through mental health and psychosocial support, 90 children formerly associated with armed groups, 24 survivors of gender-based violence, and 1,159 children and youth affected by armed conflicts through War Child's football methodology, and 867 adults through positive parenting sessions and sensitisation on child protection and prevention of gender-based violence.

Emergency Response to Chadian Refugees: This project was funded with a £40,000 War Child emergency fund allocation.

Duration: 1 August 2023 - 31 December 2023.

This project helped War Child preposition itself in Lime-Pende (Paoua) within the emergency coordination mechanism to respond to the Chadian refugee situation. This was done while waiting for additional funds from UNICEF and other external donors to further the actions beyond 31 December 2023. Although the UNICEF project did not materialise in 2023, it is expected to do so in 2024.

PROJECTS IN DEMOCRATIC REPUBLIC OF CONGO

UNICEF: A project focussed on supporting victims of gender-based violence.

Duration: 12 August 2022 - 5 May 2023.

The amount of the project carried over to 2023 was £260,172. Taking place in the Masisi region of the North Kivu Province in the east of the country, the project reached a total of 22,150 individuals. 20,000 were reached through awareness raising and sensitisation activities on feedback and complaint mechanisms, 500 were unaccompanied and separated children, 1,350 were reintegrated into the primary school system, and 300 gained economic reintegration through microprojects. Additionally, 880 individuals benefited from individualised case management, 12,960 received mental health and psychosocial support, and 29,650 benefited from prevention of gender-based violence activities, such as training, workshops, and sensitisation.

US Government - DRL: This is a 20-month youth leadership project titled "Sauti Yetu - Maisha Yetu / Our Voice - Our Life" which entails Youth Action for Protection and Peace.

Duration: 1 October 2022 - 30 May 2024.

The project brings together a unique consortium of partners who are leaders in the areas of child protection and reintegration of children affected by armed conflict: War Child, Watchlist on Children and Armed Conflict and Action Sociale pour la Promotion des Laissés pour Compte (ASPLC). The project seeks to improve the protection, recovery, and reintegration of children affected by armed conflict in North Kivu, particularly girls and young women.

The budget for 2023 is £601,068. The project is implemented in the Masisi region of the North Kivu Province in the eastern part of the country. In total, the project works with 20 youth advocates, 100 child rights actors and 80 representatives of child protection agencies.

UNICEF preparatory grant: A US$ 50,000 two-month prepositioning/preparatory project for the reintegration of children associated with armed groups.

Duration: 29 September 2023 - 29 November 2023.

This project was intended to be part of a bigger project submitted to UNICEF on the 1 May 2023 for US$ 569,121.89. However, UNICEF decided that this small prepositioning project should be a standalone project while the bigger project was set to start on the 15 December 2023 and end on the 31 March 2025.

Leri Charitable Trust and Evan Cornish Foundation:

Duration: 1 August 2022 - 30 April 2023 for an amount of £10,000.

This project was complementary to the UNICEF project that ended on the 5 May 2023.

CRH Trust:

Duration: 1 February 2023 - 30 November 2023.

A 10-month project for £15,000, it complemented the UNICEF project in Masisi in support of children formerly associated with armed groups and forces. It supported 500 young people and other vulnerable children through microprojects.

Goeff Herrington Foundation:

Duration: 1 April 2023 - 30 September 2023.

This was a 6-month £24,988 project supporting children affected by armed conflict who have suffered gender-based violence and are at risk of recruitment. War Child provided 360 children with psychosocial support, 150 through case management, and 210 with life skills and microprojects.

Emergency response to people displaced by conflict.

Duration: A £40,000 allocation from War Child's emergency fund for an integrated response that extended from 2022 through to December 2023.

Through the emergency fund War Child were able to respond to people displaced in Nyiragongo and Masisi in eastern DRC, with a focus on assisting children affected by child exploitation, abuse and gender-based violence.

PROJECTS IN IRAQ

Education Cannot Wait: Increased access to safe, protective and inclusive quality education to support wellbeing and learning outcomes.

Duration: December 2021 – June 2024

War Child is part of a consortium for this project with Tdh as the lead, and local partners BROB and SSORD bringing expertise in providing education and child protection services in hard-to-reach areas.

The consortium brings to this project expertise in providing contextualised protection services for children and youth affected by migration (CYAM), including internally displaced people, returnees and refugees in formal and non-formal education settings. This intervention focusses on increasing access to education, as well as enhancing protection and wellbeing outcomes, while also strengthening education systems.

Most vulnerable and out-of-school children will systematically be targeted for accelerated learning programmes, catch-up classes and community led back-to-school campaigns. This action has strong community-based grounding, providing ownership, sustainability and addressing negative social norms and discrimination towards most vulnerable groups (girls, children with disabilities and CYAM). War Child expects to reach 600 boys and 900 girls through this project.

Henri Lambert: Provision of early childhood development for children in West Mosul.

Duration: November 2021 – October 2023.

This programme was implemented in both Iraq and Jordan. It aimed to provide 800 children with essential early childhood development (ECD) support. This was done through the provision of high quality ECD sessions accompanied by a caregiver-support package aimed at helping parents create a home-environment that is conducive to learning. The programme also provided psychosocial support to children and parents (1,500), thus assisting them with dealing with emotional difficulties that can potentially act as a barrier to positive cognitive development.

Additionally, the programme worked to include a strong learning element linked to advocacy efforts aimed at engaging local and global ECD actors. The learning components saw project staff across the two countries co-designing a rigorous monitoring and evaluation process and exchanging experiences with the purpose of producing strong policy briefs and actionable recommendations. These will be shared with global ECD actors such as the Moving Minds Alliance and Global Education Cluster and will hold various events and roundtables to engage global donors and policy makers.

UNICEF: Youth innovation labs in Basra.

Duration: November 2022 – October 2023 (extended to December 2023).

This programme aimed to work closely with the Ministry of Youth and Sports to address the needs of youth in Iraq. It focussed on capacitating targeted individuals, especially girls, and empowering youth to address the enabling environment.

400 youth were targeted in Basra, gaining foundational life skills, technical skills, and entrepreneurial skills utilising UNICEF's Life Skills and Citizenship Education curriculum. This programme was contextualised to ensure these skills are locally relevant, as well as gender responsive. This activity promoted vulnerable and socially excluded girls' rights to skills development and learning. It also looked to enhance employability and recreate the bases of inter-connectedness and social cohesion in fragile contexts, like Iraq.

War Child applied a mixed modality of in person learning through and in close coordination with the Directorate of Youth and Sports (DOYS) youth centres as well as utilising UNICEF's Online Learning Passport. The centres themselves, which served as Innovation Labs, provided an enabling and trustworthy space. Centre staff encouraged and supported girls to enhance their feelings of empowerment and engage in their own development.

GIZ: Stabilisation Support in Iraq through Violence Prevention

Duration: October 2023 – June 2024

Our GIZ funded project is the first stage of our reintegration programming, working directly with two communities in Anbar that are areas of high returns for families from Al Hol and other locations within Syria.

The aim of this project is to introduce War Child's innovate and holistic "Community Based Reintegration and Security model" (CBRS) to government and community stakeholders and provide capacity development to local NGO's and government departments in Case Management, Safeguarding and International frameworks for reintegration. While this project is not working directly with families who have returned from Syria, it aims to support communities in setting up effective and supportive mechanisms to successfully facilitate the reintegration of these families.

Within this project is also an external evaluation component which will support War Child to develop learnings and recommendations to support future programming within the reintegration space.

2023 PROJECTS IN YEMEN

UNOCHA: Provision of emergency, life-saving assistance and protection to the most vulnerable in Ibb governorate.

Duration: October 2022 - September 2023.

This project is a continuation of earlier work in Ibb governorate, to respond to the child protection needs of vulnerable children in the area, as well as continue to capacity build the surrounding community to enhance the overall protective environment. During this project, War Child provided child protection support to 3,414 children and adults.

This included the provision of specialised case management for children and referrals to other local agencies, provision of cash for protection assistance, continued support to community-based child protection committees, capacity building for governmental and non-governmental partners on child protection topics and training to community groups to set up micro-grants in their areas.

UNOCHA: Improving access to quality inclusive accredited formal education for most vulnerable children in both districts of Al Mansoura and Dar Sa'ad, Aden Governorate.

Duration: August 2021 - March 2023.

This project directly assisted vulnerable children, children with disabilities, muhamasheen (a marginalised ethnic group in Yemen), out of school and working children, girls and female teachers and school personnel in Al Mansoura District and Dar Sa'ad, Aden governorate.

Overall, it supported 3,590 children and 84 teachers. As educational services are seldom close to households this poses a key barrier for persons with disabilities, and female children and teachers and families who cannot afford costs of transportation or learning materials. Additionally, some schools have limited capacity and unsafe learning environments. War Child sought to rehabilitate schools and provide essential learning materials including desks, whiteboards, teacher kits.

UK Aid Match: Resilient livelihoods, positive coping. Overcoming barriers to Yemeni children's wellbeing created by the socio-economic impact of COVID-19.

Duration: April 2023 – September 2024 (extended to 2025).

This project has been extended to 2025 to reflect the challenges and delays we have faced initiating activities this year. This is primarily due to access issues and authorisation from the authorities in country. As such, the primary activities in 2023 have focussed on ensuring the project had the necessary approvals in place and to prepare for baseline activities which will start in 2024.

The project will work to deliver improved socio-economic conditions and education access for vulnerable families in Bani Hushaish, Sana'a, who are facing deepening poverty due to the economic impact of COVID 19.

5 PROJECT SUMMARIES

As parents and caregivers face increased stress and deepening poverty, and children lack access to the protective structures and routines of school, instances of gender-based violence and abuse will rise.

We will therefore be providing a sustainable holistic package of livelihood, child protection and education support to reach 150 households and 1,050 individuals. This is to ensure households can meet their basic needs within 18 months and avoid negative coping mechanisms that place their children, and girls in particular, out of school and at risk of negative coping mechanisms such as early marriage, child labour, recruitment as child soldiers.

This holistic package aims to tackle the root causes of poverty by providing families with livelihood support to build their resilience so they are able to meet their family's needs in a sustainable manner, with the addition of child protection and education activities to provide immediate support and protective structures for children.

Children in Conflict: Integrated livelihoods, food security and education in Ibb Governorate.

Duration: December 2022 – September 2023.

To address the equity gaps in access to quality learning opportunities, War Child developed a response framework that focusses on increasing the demand for education and reducing barriers for children to be enrolled and retained in formal and non-formal, accessible, protective, and enabling education. The project provided personal hygiene kits, school bags and learning materials to 1,100 children in two schools. Hygiene awareness sessions were conducted, and stationery was provided to the district education authority to support students to sit in national exams. 50 teachers received teaching materials. Additionally, two schools were rehabilitated and improved with gender and disability-sensitive facilities, and solar power systems were installed in both schools. Teaching aids, including whiteboards, were also provided.

This project provided 432 households and 3,024 individuals with four monthly rounds of multi-purpose cash transfers enabling them to meet their basic food needs. Each cash transfer was equivalent to US$117. The response was informed by an ongoing child protection project that is being implemented in the district of Al-Makhadir. Here cases are managed by War Child social workers and child protection assistants who identify those in need of food assistance.

The challenge was exacerbated by the recent withdrawal of the UN's World Food Programme due to lack of funding. Furthermore, other actors do not specifically address children's food needs. This intervention was designed to complement ongoing efforts while responding to evolving needs and child protection gaps. It aimed to ensure a more comprehensive case management package by working with the child protection teams to refer identified children with food needs.



Earthquake response, staff supporting children in a child friendly space

6. FINANCIAL REVIEW

6.1 INCOME

In 2023, we raised £18.9 million, a 1% decrease from 2022, reflecting growth in voluntary income (8%) and a reduction in grant income (18%).

We raised £9.2 million of restricted income in 2023 which makes up 49% of our total income. This compares with £10.1 million in 2022. The overall reduction of £0.9 million in 2023, compared to 2022, is largely driven by a £1.8 million reduction of grant funding in Afghanistan, due to UNICEF budget cuts, plus reductions of grants funding in the Central African Republic and the Democratic Republic of Congo, offset somewhat by a £0.6 million increase of grants funding in Iraq and a £0.3 million increase in Yemen. We continued to work with a variety of institutional donors such as UNICEF, the United Nations Office of Coordination of Humanitarian Affairs (UNOCHA), the Foreign, Commonwealth and Development Office (FCDO) of the UK Government, and the Bureau of Democracy, Human Rights and Labor (DRL) of the US State Department. Foundations and major donors have further supported our restricted portfolio, including Henri Lambert, the Peace of Mind Foundation, the Stanley Thomas Johnson Foundation, the Mackintosh Foundation and Seneca Trust.

We raised £9.7 million in unrestricted income in 2023, representing growth of 8% from 2022. The context of high-profile conflicts being ever present in the news agenda has contributed to a general awareness of our work, which has been a helpful backdrop for our fundraising. For example, we have received cash donations from the public in response to our regular giving adverts, which has bolstered our supporter engagement income. And the music community and corporate partners have reached out with their support too. We have our most successful ever annual 'Wassail' where our philanthropic audiences gave generously. We are also so grateful for the People's Postcode Lottery (PPL) funding, which continues to be a major source of unrestricted income. In 2023, we received a total of £3.4 million from PPL, up from £3.0 million in 2022 thanks to a generous additional allocation to support with the cost-of-living crisis and a restricted grant for our EdTech methodology Can't Wait to Learn.

6.2 EXPENDITURE

In 2023 we spent £19.7 million, an increase of 16% on 2022, driven by a 16% increase in project expenditure in our country offices. The majority of our expenditure – 80% - was spent on achieving our charitable objectives. Our restricted expenditure was £9.2 million, a 6% increase on 2022 and was primarily due to increased project expenditures in the Democratic Republic of Congo, Iraq, Ukraine and Yemen compared to 2022, as well as £404,000 spent in response to the earthquake in Syria.

These increases were partially offset by small reductions in project expenditures in Afghanistan and the Central African Republic.

Our unrestricted expenditure in 2023 was £10.5 million, which represents a 26% increase from 2022. This is due to the continued investment in fundraising, particularly individual giving, programme support functions, and an increase in spend on charitable project costs, by £1.0 million.

6.3 YEAR END POSITION

In 2023, War Child created a net deficit of funds amounting to (£766k), consisting of a deficit on unrestricted funds of (£785k) and a surplus on restricted funds of £19k. This was driven by transition costs for the War Child Alliance and some unrealised income accruals in country programmes. A transfer of £0.4m was made from unrestricted reserves to restricted reserves as a result of the latter. Our unrestricted reserves position remains sufficient as our prior year reserves position was managed to accommodate the alliance transition costs.

War Child's unrestricted net current assets total £2.5 million (2022: £3.6 million). Total reserves are £5.9 million (2022: £6.6 million) consisting of:

- Unrestricted funds:
  - Continuity Business Reserves £2.0 million (2022: £2.2 million)
  - Working Capital Reserves £0.2 million (2022: £1.1 million)
  - Tangible Fixed Assets £39,000 (2022: £25,000)
  - Designated Reserves £287,000 (2022: £287,000)
- Restricted funds £3.4 million (2022: £3.0 million)

Reserves policy

War Child's reserves policy is to ensure that we hold sufficient continuity business and working capital reserves at any point in the financial year (these reserves equate to unrestricted funds, excluding tangible fixed assets and other designated funds, but including investments) to address the significant risks posed to the organisation, our participants, and our employees of working in and around war zones.

Unrestricted reserves

War Child splits unrestricted reserves into:

- Continuity Business Reserve. This is held at all times by the organisation to mitigate against the risks in War Child's operating environment (the principal risks and uncertainties being explained in more detail on page 33). The target for continuity business reserves is calculated through a detailed assessment of the core running costs of the organisation and the risk profile of income. They include £24,000 of investments held as art assets. This amount needs to be available to cover risks that may materialise throughout the year.
- Working Capital Reserve. Due to the nature of our funding, War Child has some income fluctuations throughout the year, while the expenditure profile is flatter. To even out our cash position throughout the year, it is necessary for War Child to hold a working capital reserve, which allows War Child to maintain sufficient cash balances. We are ending the year with working capital reserves of £0.2 million, which is a decrease from 2022 (£0.9 million). The decrease is driven by our transition spend, and we remain confident that the residual £0.2m is sufficient, especially as our income fluctuation in 2024 will not be as pronounced, and we continue to manage this through our annual planning process.
- Tangible Fixed Assets. The current value of War Child's tangible fixed assets is £39,000.
- Designated Reserve. Funds raised through specific appeals remains the same in 2023 amounting to £287,000 at the close of the year, have been set aside by our Trustees in support of our Afghanistan response programme and the Ukraine Emergency Response.

War Child has assessed its Continuity Business Reserves and Reserves policy given the overall context our growth trajectory and income strategy.

Restricted reserves

Restricted funds are tied to a particular purpose which has been specified by the donor. Restricted reserves reflect the unspent balance of any of these funds. Restricted reserves at the end 2023 were £3.4 million, an increase of £0.4 million compared with the 2022 year-end position.

Grants of £2.9m in 2023 (2022: £1.0m) have been made to third party non-governmental organisations and other charities where this supports our charitable objectives. This increase is largely due to our Emergency Responses for Ukraine, Gaza and Syria. See note 3 in the accounts for further breakdown. War Child will make a grant only if the non-governmental organisation or other charity meets the following criteria:

- It has registered with the relevant government authorities
- The objectives of the proposal are compatible with our mission statement and objectives
- The last financial annual report is produced with full accounts
- A formal agreement is signed with War Child.

6.4 GOING CONCERN

The Trustees have reviewed War Child's reserves and Continuity Business Reserves position in light of the reserves policy discussed above. They have reviewed the group's forecasts, projections, and risk assessed income and expenditure and have a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future. With organisational growth forecast across restricted and unrestricted income streams, the Trustees have approved the 2024 budget. They are confident that the planned reserves are sufficient at the year end to manage any foreseeable downturn in the UK and global economy. The Trustees consider that there is a reasonable expectation that War Child has adequate resources to continue in operational existence for the foreseeable future and for this reason, they continue to adopt the 'going concern' basis in preparing the accounts.

6.5 INVESTMENT POLICY

War Child's investment policy is to protect our capital, particularly given the constraints of restricted project funding and the often high-inflationary environments in which we operate. Tolerance to capital instability is low, and the charity adopts a cautious attitude to risk. War Child's assets should be held in cash or low-risk government bonds, although certain investments are also held in art assets to protect against long-term devaluation.

Given the overseas nature of much of War Child's expenditure, and the risk posed to the charity through foreign exchange movement, we limit the exchange between currencies where possible. Further investments may range from short to long term, maturing in line with the planned expenditure cycle across War Child's projects.

Current investments are comprised of £24,000 of art assets.

War Child Trustees have delegated decision making on investment matters to the Audit and Risk Committee. The charity manages our own investments and has a nominated list of authorised signatories, two of whom are required to make any investments on behalf of the charity.

7. PRINCIPAL RISKS AND UNCERTAINTIES

War Child UK divides risks into two categories: strategic risks and operational risks. Strategic risks present a significant threat to us achieving our strategy. They are monitored closely by both the senior leadership team and the Board of Trustees. Operational risks concern mainly internal processes and controls. They can be managed through effective systems and good practices and are monitored closely by the management team.

There is some fluidity between the risk registers, with severe operational risks being elevated to the strategic risks register if felt appropriate or they need specific attention. Risks are scored according to how likely they are to occur and the impact they would have on the organisation. The Board of Trustees weighs up the tolerance the organisation has for the risk and the management looks at ways to mitigate the risks.

The risk registers are periodically reviewed, in accordance with War Child UK's risk policy, to ensure the registers remain up-to-date and relevant. A deep dive into the strategic risks is done on a rotational basis at the Audit and Risk Committee. This Committee meets every quarter and at each meeting it reviews a specific risk in detail, working through the register, so over a period of time a deep dive of all risks is completed.

Risk that children or other participants suffer abuse in connection with their involvement with War Child programmes as a result of a failure to maintain a strong culture, standards, knowledge and good practice on safeguarding including prevention of sexual exploitation, abuse and harassment (PSEAH) of children and adults at risk.

Keeping children safe is our priority. We have a comprehensive child safeguarding policy and code of conduct, and we have a comprehensive staff training programme. In 2023, we ran a fully staffed system whilst also working with colleagues in War Child Netherlands to agree the ways in which safeguarding will be structured in the new War Child Alliance.

The Child Safety and Safeguarding Advisors provided monthly reports to the Senior Leadership Team and attended the quarterly Board Audit and Risk Committee Meeting.

At the end of the year, our safeguarding teams transferred into the new War Child Alliance Foundation. Through the Foundation, our safeguarding resources are pooled with safeguarding professionals who were previously employed by War Child Netherlands to create a global Safeguarding and Integrity Team, which will have similar responsibilities and reporting arrangements to the system we had developed in War Child UK. The Alliance Foundation will report back to War Child UK on the operation of the system and any serious incidents that occur.

Risk that our security system fails to provide adequate levels of risk management in the places where we work.

Our work takes our teams to insecure locations which can pose significant security threats to staff and children. Our Global Security Advisor works closely with a team of in-country security officers to analyse the risks and implement mitigation strategies so we can work in volatile environments, without undue risks to our staff or children.

All staff working in or travelling to our country programmes must complete hostile environment awareness training (HEAT), and we employ Country Directors who are experienced in security management and are able to comply with security regulations.

We invest resources in making our compounds and project locations more secure and in confirming lockdown and evacuation procedures in case of threats. We engage actively in national security networks and our Global Security Advisor meets weekly to update senior leaders on the current situation in our working environments. The Global Security Advisor reports to the quarterly audit and risk committee meetings and we have a crisis management plan and a committee ready to convene as needed.

Risk that we do not achieve a critical mass of evidence and profile building to achieve thought leadership or risk that we fail to invest sufficient technical resource and programme discipline to develop a strong platform of core interventions.

To be able to deliver high quality programmes, War Child UK has invested in the specific technical skills of child protection, reintegration, education in emergencies, livelihoods and cash, youth advocacy and participation and monitoring, evaluation, accountability and learning (MEAL) in both our country programmes and in the London office.

We invest in studies and evaluations that can show the impact of our work on the wellbeing of the children and families involved. We have an agreed research agenda that accompanies our programme quality approach which generates findings and data that can be disseminated and enhance our ongoing programmes.

Risk of insufficient and non-diverse funding preventing us from continuing to grow our impact and support more children, that we fail to maintain our reserves on an on-going basis in line with the growth of the organisation or maintain sufficient working capital to enable the organisation to continue operations.

To mitigate this risk, we develop robust fundraising strategies and look for innovative ways to raise funds. We build strong relationships with supporters and work hard to maintain their trust. We are investing in ways to diversify our funding base and in approaches to expand our supporter base and increase our mass market fundraising, so that we are not overly reliant on single sources of income. We cultivate strategic relationships with our institutional donors to build our reputation and credibility with decision makers. We are thoughtful about the donors we work with, and our screening process helps us avoid accepting funding from sources that are not compatible with our values.

This risk materialised in 2023 when UNICEF, struggling to manage smaller than expected funding in Afghanistan, dramatically cut the funding they had already agreed to give us. This threatened to reduce our overall funding for 2024 by over £3m. However, by the end of the year the broad nature of our funding base gave us a total of institutional income for the year, which was not significantly below our budgeted expectations.

Throughout 2023, we closely monitored both our income and expenditure and ensured that our expenditure was kept within our income levels.

The risk that the transition to the War Child Alliance is abandoned or is achieved at avoidably high cost.

Transitioning to the War Child Alliance involved significant changes. All our country programme teams and almost 50% of our staff in London moved into the new Alliance Foundation. We worked to a clearly mapped out timetable and process which enabled us to manage these changes on time and to be ready to launch the new structures and ways of working on 1st January 2024.

8. SAFEGUARDING AND SERIOUS INCIDENTS

War Child is committed to keeping all who come into contact with our programmes safe from harm and abuse. During 2023, we continued to build upon the strong foundation established in the previous year for robust safeguarding at global and country levels. We also focussed on preparing for the planned War Child Alliance safeguarding system, in collaboration with colleagues in War Child Netherlands.

Safeguarding coordinators in each of our country programmes continued to support country management teams to mainstream safeguarding into all aspects of our projects, including safer recruitment, child safety and staff awareness. With the global head of safeguarding and two global safeguarding advisors in-place throughout 2023, we strengthened oversight of investigations and worked closely with country coordinators to provide support and cohesive safeguarding approaches.

In Afghanistan, we faced a particular challenge at the start of 2023 when the de facto authorities introduced a ban on women working for NGOs. This resulted in our women staff having to work remotely from their homes for most of the time. Given that many of our child protection and safeguarding staff are women, this made our frontline work in the country more challenging. Our Afghanistan office, with support from our London team, identified ways that we could support our women staff and enable the continuation of our essential child protection and safeguarding work in these difficult circumstances.

In early 2023, we implemented a new case management and reporting system which enabled a much-improved reporting mechanism and management of cases. We also undertook an internal audit of our whistleblowing processes, which led to a number of recommended improvements.

Safeguarding training was provided to staff across all offices during the year and country coordinators received training in interviewing children and vulnerable adults. Gender training was also provided to staff in the Iraq and UK offices, in addition to other measures to increase gender inclusion and improve support to women staff in some of our offices.

In the final few months of 2023, preparations to merge our War Child UK safeguarding function with that of War Child Netherlands were finalised, ahead of the launch of the War Child Alliance in January 2024. This included appointing staff to a new combined global team and upgrading to a new case management and reporting system.



War Child partner staff handing out essential food items in Ukraine

Photo credit: Sharron Lovell

9. FUNDRAISING STATEMENT

Supporters are the only reason we are able to reach and transform the lives of children living through conflict. Their ongoing kindness, hope and commitment to standing with children and their families is truly incredible. Our commitment to them, is one of hard work, ingenuity and integrity – striving for the highest possible operating standards across our programmes and our fundraising, ensuring we are there for children and young people in the way they need us, for as long as they need us.

The core of our fundraising approach in 2023 continues to revolve around individual fundraisers from the War Child UK team identifying and developing relationships with donors, partners and individuals within a specific industry, such as gaming, music, sport and the creative industries more generally. These relationships are nurtured and treated with care, and are based on trust, transparency and accountability.

Through our Supporter Promise (**Our supporter promise - Give with confidence - War Child**) we invite supporters to reflect on their interactions with us and share feedback, helping us to listen, learn and improve on how we communicate and cultivate these relationships. It is particularly important to us that those who are giving us their time and money should be heard and valued.

We aim for our fundraising activities to be bold, inspiring, informative and personalised for everyone we come into contact with. Much of our fundraising in early 2023 was focussed on the continued response to the war in Ukraine. Later in the year, our focus turned also to the crisis in the middle east and raising funds for children in Gaza. In 2023, we reached 361,274 children with lived experience of conflict.

Inspired by those who support us, we are working to achieve the highest ethical fundraising standards. We are registered members of the Fundraising Regulator and are committed to operating in a transparent and accountable way, adhering to their Code of Fundraising Practice.

We keep our supporter data safe and secure and have a data protection policy and privacy policy in place. We have a dedicated Fundraising Compliance Manager to support our ongoing adherence to the Code of Practice, the UK General Data Protection Regulation and other relevant regulations. We also have a dedicated supporter care team who are on hand to respond to supporter questions and queries in a timely manner via email or telephone, including updating supporter details and contact preferences.

We have a vulnerable person's policy in place, with training given to our fundraisers in this area on a regular basis. We received 44 complaints in 2023 (31 in 2022) and we responded within an average of 2 working days to every complaint received, and all complaints were resolved within 1 week of initial enquiry (2 working days and 2 weeks in 2022). Every complaint interaction was logged, and all feedback was actioned where possible. No complaints required escalation to the ICO or Fundraising Regulator in 2023.

When we work with partners to support our fundraising, we follow a robust vetting process which we have updated in 2023 to both streamline and strengthen our robust approach. We also follow safeguarding, child protection and data protection policies, and consider carefully how to apply these to our partnerships, to ensure that those we partner with, our supporters, volunteers and audiences are not put at risk of harm by our fundraising or fundraising activities carried out on our behalf.

Specific additional measures are in place for our growing regular giving programme, ensuring that fundraising activity is not unreasonably intrusive, persistent and that undue pressure is never put on individuals to donate. We also make sure that any third-party fundraising organisations we work with have their own strong policies in place to make sure people in vulnerable circumstances and other members of the public are protected.

All fundraising activity is carefully planned and budgeted for at the beginning of every financial year. Performance is monitored on an ongoing basis by individuals in the fundraising team on a daily, monthly and quarterly basis and regular reporting to senior management and the finance department takes place to ensure that we are effective and accountable to children and our supporters, in everything that we do.

10. OUR GOVERNANCE

War Child is a charitable company limited by guarantee. We were incorporated on 30 July 1998 and registered as a charity on 22 September 1998. The company was set up under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. This was amended on 8 June 2018. The objects in our Memorandum of Association are:

- **To bring relief to persons anywhere in the world who are suffering hardship, sickness, or distress as a result of war and (but without prejudice to the generality of the foregoing) to bring such relief to children who are so suffering.**
- **To advance the education of the public in the effects of war and especially the effects of war on children.**

OUR BOARD

The Directors of War Child UK are the Trustees, collectively known as War Child UK's Board. The Board, War Child UK's governing body, comprises of nine Trustees. Trustees serve an initial term of three years that can be extended up to a maximum of six years. The Board has guaranteed the liabilities of the company up to £1 each. The Board is responsible for overseeing the governance of all War Child UK's work and delegates the day-to-day management to the Chief Executive Officer (CEO) and Senior Leadership Team (SLT). The details of this arrangement are set out in a Delegation of Authority document, which is regularly reviewed. The Trustees remain collectively responsible for the charity. All powers delegated under this policy are exercised in good faith based on the understanding of the final authority of the Board. In 2023, the Board met quarterly, with some additional exceptional meetings to discuss the appointment of a new CEO and also agree the UK position on some key principles for the Alliance agreement. At each meeting it reviewed the charity's overall progress based on reports from the Senior and Extended Leadership teams and reviewed our financial position and organisational risks. The alliance with War Child Holland and all the other War Child branches has been discussed thoroughly and the chairman signed the Alliance agreement for WCUK in November 2023. The board had diversity training and a discussion around diversity, and began to explore our positioning on advocacy, especially in oPt. It also looked at the new executive structure. Rod McCleod and Caroline Browne joined the Alliance board. The Board approved the budget and annual plan for 2024.

OUR COMMITTEES

The Board has delegated specific responsibilities to two sub-committees, as detailed below, whose membership is appointed by the Board and who meet quarterly. The Audit and Risk Committee is responsible for ensuring we manage our risks and have strong internal controls. It reviews our internal and external audit reports and our incident reporting logs. It reviewed our whistleblowing investigation process and risk management policy. The Committee received updates on key risks affecting War Child UK's operations, including continued impact of the global pandemic, safeguarding, security, HR, finance, fundraising, data protection legalisation and closely reviewed the continuing situation in Afghanistan. The committee considered War Child UK's approach to foreign exchange, investments and reserves. The Programme Quality Committee rotated deep dives into each of our country programmes and thematic areas by inviting representatives from the country programmes and programme quality team to present their work and provided support and advice on specific topics. The Committee also examined War Child UK's quarterly participant numbers, its institutional funding pipeline and assessed learnings from evaluations.

10 OUR GOVERNANCE

TRUSTEE RECRUITMENT AND TRAINING

To make sure our governance is as effective as possible, we draw on skills and expertise in a range of areas including financial management, programmes, safeguarding, fundraising and legal. We review the skills and expertise of our Board members to identify any gaps. War Child UK operates an equal opportunities policy and encourages applications from diverse backgrounds. Trustees are appointed following open advertising. Interviews are then conducted by the Chair and CEO, with input from other Trustees and Senior Leadership. All new Trustees receive a structured induction programme, covering all aspects of the role and the organisation. As part of this they are given copies of War Child UK's Memorandum and Articles of Association, governance document, strategy, business plan, the previous year's annual accounts, the current year's budget, Safeguarding Policy, code of conduct and any relevant committees' terms of reference. New Trustees must complete and sign a declaration of interest, anti-bribery policy, fit and proper person's declaration and War Child UK's code of conduct and safeguarding policy. We also offer training to all Trustees.

On the basis of continuity during a time of big organisational change, during the Annual General Meeting (AGM) meeting of the 14 June 2023 the Board recommended the appointment of Crowe as our external auditors for 2024.

CONSIDERATION OF PUBLIC BENEFIT

War Child UK gets children back into school. We work with children formerly associated with armed forces and groups to create new opportunities for them and to reintegrate them into their communities. We promote justice for young people in detention. We also work with children and young people to demand their rights and change policies and practices that affect them. War Child UK Trustees ensure that War Child UK carries out our aims and objectives, and that these benefit children marginalised by war in Afghanistan, Central African Republic, Democratic Republic of Congo, Iraq, Yemen, and Ukraine. The Trustees have considered the Charity Commission's published guidance on the public benefit requirement under the Charities Act 2011.

WAR CHILD'S INTERNATIONAL PARTNERSHIPS

War Child UK is one of three independent War Child organisations who run programmes in conflict- affected countries – the other two are War Child Holland and War Child Canada. Between us, we help children affected by conflict in a total of 19 countries. We collaborate whenever possible to ensure we benefit from cost sharing, office space, submitting joint proposals, shared learning, pooled knowledge, and joint fundraising initiatives. We work closely with our affiliate, War Child Australia, to raise money for projects that we deliver. War Child Australia was formed in 2002 and is staffed entirely by volunteers, meaning their administration costs are incredibly low. War Child also works with a partner organisation in the United States called Children in Conflict. War Child US is an affiliate of War Child Canada. War Child Trading Limited is a wholly owned subsidiary of War Child. During 2023 War Child Trading Ltd made a £188k profit (£103k 2022), which will be made as a donation to the charity.

KEY MANAGEMENT REMUNERATION

War Child UK is organised into four departments, led by Senior Leadership Team members reporting to the CEO. Their salaries are subject to the same approach we use for employees. The CEO's salary is reviewed annually by War Child UK's Board of Directors and a decision is made by Trustees on the level of remuneration. A salary scale review is carried out periodically by the Senior Leadership Team to ensure that our salaries remain commensurate with comparable charities, based on a benchmarking exercise started in December 2022.



Earthquake response, Psychosocial Support Programme, Syria

11. OUR MANAGEMENT

BOARD OF TRUSTEES

John Fallon (Chair)
Caroline Browne (Treasurer)
Cleo Blackman
James Briggs
Siobhan King
Shruti Mehrotra
Maria Panayi
Tara Rajah
Rod MacLeod (retired in WCUK in December 2023)

COMMITTEES

Audit and Risk Committee
Caroline Browne (Chair)
James Briggs
John Fallon
Siobhan King
Tara Rajah

Programme Quality Committee
(WCUK Committee ended in December 2023)
Rod MacLeod (Chair)
Cleo Blackman
John Fallon
Maria Panayi

COMPANY SECRETARY

Rob Williams

CHIEF EXECUTIVE OFFICER

Rob Williams (until December 2023)
Helen Pattinson (from December 2023)

MANAGEMENT

Director of Fundraising and Comms:
Helen Pattinson

Director of Programmes and Advocacy:
Jon Mitchell

Head of HR
Kamaljit Natt

Head of Finance & IT :
Barrie Roulston – Head of Finance & IT (resigned August 2023)

Interim Director of Finance & IT
Caroline Doan (September 2023 – November 2023)
Carol Barett (from November 2023)

REGISTERED OFFICE AND PRINCIPAL ADDRESS

Part Fourth Floor East,
Dunn's Hat Factory,
106-110 Kentish Town Road,
London
NW1 9PX

AUDITOR

Crowe U.K. LLP
55 Ludgate Hill
London
EC4M 7JW

BANKERS

Lloyds Bank,
39 Threadneedle Street,
London,
EC2R 8AU

SOLICITORS

Bates Wells Braithwaite,
10 Queen Street Place,
London,
EC4R 1BE

Company Number
3610100

Charity Number
1071659

12. THANK YOUS

A huge thank you to our staff, volunteers, and supporters, who dedicate their time, energy, and resources to War Child UK 's cause.

GLOBAL AMBASSADORS

Thank you to Carey Mulligan, Marcus Mumford, and Vanessa Kirby for their continued generous support in 2023.

OUR AMBASSADORS

Ben Caron
Ben Lovett
Charlotte Sinclair
Dan Smith
Gillian Anderson
Jack Savoretti
Jonny Grant
Miles Jacobson OBE
Ross Stirling
Ted Dwayne

OUR PARTNERS

Aesop
Bloomberg
Brit Group
Capital Group
Clifford Chance
Covington & Burling LLP
Fane Productions
G3
GIC
Gore Street
LW Theatres
N Family Club
Northern Trust
Oakley Capital
Orbis Investments
Prospect Union
Squire Patton Boggs
Tecknuovo
Termate
Tropic

OUR GAMING PARTNERS

11 bit studios
Adriaan De Jongh
ADVNCR
Boxelware
Devolver
Diva
Jingle Jam
Kepler Interactive
Milestone
No More Robots
Playstack
Robot Gentlemen
Sports Interactive
The Game Bakers
Toge Productions
Wired Productions
YRS Truly

OUR DONORS AND FRIENDS

AEG Presents
Belron Ronnie Lubner Charitable Foundation
BPI
Dana and Mark Strong
Dr Janet Wolfe
Erin Hurst & Guy Gibson
Felicity Blunt
Hardy and Helle McLain
Henri Lambert
Jamie Hambro
Keely and Toby Glaysher
Lottie Birmingham
Miss Edith Mary Sage Charitable Trust
Nat and Loretta Rothschild
Peter Gammie
Players of People's Postcode Lottery
ShareGift – The Orr Mackintosh Foundation
Simon Ross
Stanley Tucci
Sulney Fields Charitable Trust
The Percy Lane Foundation
Tina & Anthony Hene
Tula Trust
Wayne Garvie

OUR PROGRAMME PARTNERS

CHK Foundation
Dullatur Foundation
Geoff Herrington Foundation
Leri Charitable Trust
Material World Foundation
Paulson-Ellis Charitable Trust
Peace of Mind Foundation
Stanley Thomas Johnson Foundation
Stichting West Coast Foundation
The Boltini Trust
The Bryan Guinness Charitable Trust
The Grace Trust
The Mackintosh Foundation
The P & G Charitable Trust
The Seneca Trust

COMMS

BUILDHOLLYWOOD
Blackstar
Charlie Brun
Dave Lightfoot
DawBell
Holly Appleton
Joe Bedford
Kate Etteridge
Khaly Nguyen
Lewis Fromberg
Rachael Chinery
RockBox
Roger Streeten
Tom Nimmo

STRATEGIC PROJECTS

Anthony Burrill
Adam Reece
Alice Ashbury
Alma Elezović
Amy Collins
Annie-Celeste Taylor
Bella Freud
Black Forest Beers
Britannia Row
Children from John Perryn School, Ealing
Chris Pollard
Christopher Mills
Colin Davies
Cressida Jamieson
David Shrigley
Ed Warren
Emily Flowers
Emma Corrin
Ermin Elezović
Esther Kashemwa
Flowers Gallery
G Spot
Gemma Peppé
George Maguire
Hattiers Rum
Hayden East
Hepple
iS Clinical
James Phillips
Jasmin Elezović
Jonathan Pryce
Kevin King
Leah Wright
Lisa Baker
London Community Gospel Choir
Lorraine Reece
Lucy Mahon
Luscombe
Lux Technical
Lynne Kuschel
Maison de Fleurs
Marie-Anne Mancio
Mark Smith
Matthew Flowers
Mette
Michael McIntyre
Moriah Ogunbiyi
Nádia Duvall

Options Greathire
Oscar Kashemwa
Pam Hogg
Paul Franklyn
Rebecca Fontaine-Wolf
Rob Kuschel
Roxana Halls
Ryan Stafford
Ryan Wyatt
Sandford Orchards
Sandra De Giorgi
Sandridge Barton
Shivering Mountain
Stormzy
Stuart Ellerker
The Events Mill
Tom Best
Victoria Sadler
Zoe More o'Ferrall

MUSIC PARTNERS

20/20 Vision
Aaron Levitt
Abi Firth
Adam Harris
Adam Jones
Adam Pits
Aimee Hillard
Alex Wall
Alex Wiseman
Alice James
Alistair Goldsmith
All my friends, Alex Luff
Anastasia Klochkivska
Andrew Okocha
Andrew Smith
Andy Kay
Andy Lemay (Resident Advisor)
Angus Blue
Anna Bewers
Anna Calvi
Anne Marie
Archie Hamilton
Arctic Monkeys
Athens of the North
Audio Gold
Audio Technica
AVA Festival
Baby Queen
Bake
Bastille
Beabadoobee
Ben Hardman
Ben Lowe
Beth Harding
Blackstar
Bob Workman
Boby Vylan
Bring Me the Horizon
Brixton Electric
Caity Baser
Call Super
Callaway Breeze
Callum Read
Carly Rockett
Caroline Simionescu-Marin
Caspar Harvey
Cavetown
Charlotte Plank
Chris Dempsey
Chris Hession
Chris Melian
Chris Scott
Christophe Pointreau
CloudX
Co-Op
Cobalt Studios
Colleen 'Cosmo' Murphy
Colleen Mahoney
Colours Hoxton
Corsica Studios
Craig Jennings
Craig Richards
Craigie Knowes
Dakota Hoven
Dalston Den
Dalston Superstore
Damian Christian
Damien Dempsey
Dan Beaumont
Daniel Ealam
Danielle Livesey
Dar Disku
David Bianchi
David Bradley
David Rowell
David Shrigley
Defected Records
Derek Mackillop
Dermot Kennedy
Dimensions Recordings
Dominique Bellas
Domino Records
Don Broco
Dork
Double Dutch
Dr Banana
Dusky
EartH
Easy Life
Emily Huxley
Emily Quillin
Emma Powell
Estelle Wilkinson
Everpress
Exhale
Extra Soul Perception
Fabric
Fifth Column
Fifth Element
First Word
FKP Scorpio
Four Tet
Fox & Firkin
Freerange Records
Gabrielle Aplin
Gary Bhupsingh
Gasius
Geoff Meall
Georgina Gibson
Giulia Guastella
Gugu Mbatha-Raw
Halit Ergenc
Hannah Grae
Hannah Holland
Haseeb Iqbal
Hayley Milross
Heels & Souls
Helena Star
HERE at Outernet
HiFi
Holly Appleton
HOR
Houghton
Houndstooth
Hozier
Ian McAndrew
IK7
Imaginarium
Isonoe
Jack Savoretti
Jai Stanley
James Barnes
James Bay
Jamie Muir
Jamie Oborne
Jane Fitz
Jaye Ward
Jazzi Bobbi
Jenn Russell
Jennifer Ivory
Jeremy Klitzman
Jeremy Thomas
Jess Izsatt
Jess Kinn
Jimpster
Jo D'Andrea
Joe Armon Jones
Joe Unknown
John Fairs
John Leahy
Jon Chapman
Joolz Raaken
Jorge Felizardo
Jumbi
Jumoke Fashola
Jungle
Juno Records
Justin Bulley
Kat Rulach
Kate Bush
Katherine Jenkins
Kemi Rodgers
Kim Bailey
Kim Oakley
Kingdow Collective
Kojey Radical
Komali Scott-Jones
La Rumba
Lafayette
LateNightTales

12 THANK YOUS

Laura Sinclair
Laurence Bell
Lemonaid & Charitea
Lex Amor
Lex Heath
Libertines
Lime Garden
Linda Betesh
Lisa Young In
Louise Latimer
Luke Una
Maddy Smith
Mae Muller
Maggie Crowe
Marcus Mumford
Maria Barham
Marina Giessler
Marsha Kwateng
Martha Kinn
Master Sounds
Material Music
Matt Ash
Matt Barker
Matt Bates
Matt Johnson
Matt Lockwood
Matt Woolliscroft
Maxwell Owin
Maz Tappuni
Megan Page
Meghan Mackillop
Mel Rudder
Melissa Meadows
Merck Mercuriadis
Metronomy
Midland
Mike Bawden
Mike Keegan
Mike Walsh
Miles Jacobsen
Moko
Mr Bongo
Murray Chalmers
Muse
Music Maciondo
NAM
Natalie Curtin
Natasha Haddad
Near Mint
Never Fade Records
Nick Lewis
Nicky Langley
Nicola Spokes
Nicolas Duque
Nicole Allen
Nicole Ribiero
Nikita Chauhan
Niko Michault
Nilufer Yanya
Ninja Tune
Noisey
Nulifer Yanya
Nur Ozdemar
Olivia Colman
Olivia Dean
Olly Slaney
Omeara
Omid Djalili
On The Corner Recordings
Owain Davies
Paolo Nutini
Paper Recordings
Prime Direct
Passenger
Patterns
Paul Franklin
Peter McGaughrin
Phonox
Portishead
Prince of Wales Venue
Queens Yard Summer Party
Rachel Chapman
Radioactive Man
Rafe Studholm
Ralph Lawson
Ramsgate Music Hall
Ransom Notes
Raw Power
Resident Advisor
Richard Ashton
Rick Blaskey
Rina Sawayama
Rob Lynch
Rod Stewart
Ross Warnock
Rozzie Inge
Rubadub
Ryan Quigley
Sally Dunstone
Sam Don
Sam Eldridge
Sam Fender
Sara Lord
Sarah Abbott
Scala
Sea Girls
Secretsundaze
Self Esteem
Sevvy Enfield
Shanti Celeste
Sharon Wakefield
she said.so
Sigur Ros
Silver Hayes
Simon Bobbett
Simon Jones
Simon Moran
Soho House
Solovey Vodka
Sophie Ellis Bextor
Sounds of Solidarity
Sports Banger
Stefano D'Andrea
Stephen Bass
Stephen Flannery
Steve Zapp
Strut
Sugababes
Summer Marshall
Take That
Tarik Busady
Tasha
Team Love
The 1975
The Carpet Shop
The Cause
The Hunna
The Jazz Café
The Love Inn
The Maquis
The Mill
The Mysterines
The Prodigy
The Snuts
The Social
The Volks
The Wombats
Tiff Joints
Tim Wakefield
TOLA
Tom Jarmey
Tom Moon
Tom Payne
Tom Wakefield
Toumba
TROUT
Turkey Mozaik
Universal Music Group
Vanessa Bosaen
Various Artists Management
Velocity Press
Verdigris Management
Village Underground
Waella's Choice
Warner Music
Waterworks
Whitney Asomani
Wild
Will Dowdy
Will Frost
Will Marshall
Will Smyth
WIRE
Worldwide FM
XL Recordings
XOYO
Yasha Estraikh
Yazmin Lacey
Years & Years
Youtube Music
Zack Zarillo

13. TRUSTEES' RESPONSIBILITIES

The Trustees who are also Directors for the purposes of company law are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and the UK's generally accepted accounting principles (GAAP).

Company law requires the Directors to prepare financial statements for each financial year. The Directors have done so in accordance with FRS 102 – The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland. Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable group for that period.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping accounting records that are sufficient to show and explain the charitable company's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company; and ensure that the financial statements comply with the Companies Act 2006 and the provision of the charity's constitution.

The Directors are also responsible for safeguarding the assets of the company and taking reasonable steps for the prevention and detection of fraud and other irregularities.

As far as the charity's Directors know, there is no important audit information that the charity's auditor does not have. Each Director has taken all the steps that they should have taken as a Director in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The Trustees' Annual Report, which includes the Strategic Report, was approved on behalf of the board by John Fallon on 25 October 2024.



John Fallon
Chair of Trustees



A child playing in a child friendly space, Yemen.
Photo credit: Mahmoud Abudallah

14. INDEPENDENT AUDITOR'S REPORT

OPINION

We have audited the financial statements of War Child ('the charitable company') and its subsidiaries ('the group') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, Consolidated and Society Balance Sheets, Consolidated Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 December 2023 and of the group's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 trustee's 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 charitable company's or the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

OTHER INFORMATION

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

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

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate and proper accounting records have not been kept; 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.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, 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 consideredmaterial if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: **www.frc.org.uk/auditorsresponsibilities** This description forms part of our auditor's report.

EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING IRREGULARITIES, INCLUDING FRAUD

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were compliance with the requirements of the Gambling Commission, Anti-fraud, bribery and corruption legislation, taxation legislation, employment legislation and General Data Protection regulations. We also considered compliance with local legislation for the group's overseas operating segments.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

14 INDEPENDENT AUDITOR'S REPORT (CROWE)

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Audit &Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

USE OF OUR REPORT

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

Dipesh Chhatralia
Senior Statutory Auditor

For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London

28 October 2024



Earthquake response,
Psychosocial Support Programme, Syria

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME & EXPENSE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted funds £000	Restricted funds £000	2023 Total £000	2022 Total £000
INCOME FROM:					
Donations and legacies					
Donations and legacies		3,489	1,618	5,106	4,731
Lotteries		3,400	-	3,400	3,000
Other trading activities					
Events		2,747	-	2,747	1,988
		9,636	1,618	11,254	9,719
Charitable activities					
Grants	13	-	7,598	7,598	9,272
Foreign exchange gain		45	-	45	105
Total income		**9,681**	**9,215**	**18,896**	**19,096**
EXPENDITURE ON:					
Raising funds					
Fundraising costs for donations and legacies	3	3,975	(1)	3,975	2,919
Charitable activities					
Project costs	3, 13				
- Afghanistan		1,022	4,115	5,137	5,331
- Central African Republic		902	620	1,522	1,606
- Democratic Republic of Congo		803	792	1,595	1,201
- Iraq		537	1,274	1,811	1,144
- Ukraine		-	823	823	425
- Syria		-	404	404	-
- UK projects		-	-	-	275
- Yemen		666	1,067	1,733	1,466
- UK overseas support		2,203	100	2,303	2,291
Information & Campaigns	3	356	-	356	302
Total expenditure		**10,465**	**9,196**	**19,661**	**16,960**
Net (expenditure) / income		**(785)**	**19**	**(766)**	**2,136**
Transfer between funds		**(369)**	**369**	**-**	**-**
Total funds brought forward		3,645	3,003	**6,648**	4,512
Total funds carried forward	**11**	**2,491**	**3,391**	**5,882**	**6,648**

There are no other unrealised gains or losses which do not appear on the statement of financial activities. All of the above results are derived from continuing activities.The notes on pages 58 to 71 form part of these financial statements.

CONSOLIDATED AND CHARITY BALANCE SHEETS AS AT 31 DECEMBER 2023

Company number: 03610100

		Group		Charity	
	Note	2023 £000	2022 £000	2023 £000	2022 £000
Fixed assets					
Tangible assets	5	39	25	39	25
Investments	7	24	24	24	24
		62	49	**62**	49
Current assets					
Debtors	8	4,288	5,010	4,288	5,012
Cash at bank		4,195	3,285	4,164	3,279
		8,483	**8,295**	**8,452**	**8,291**
Creditors:					
falling due within one year	9	(2,664)	(1,696)	(2,628)	(1,687)
Net current assets		5,819	6,599	5,824	6,604
Net assets	11	**5,881**	**6,648**	**5,886**	**6,653**
The funds of the charity					
Unrestricted funds	11				
Continuity Business Reserve		2,000	2,200	2,000	2,200
Working Capital Reserve		165	1,133	170	1,138
Designated		287	287	287	287
Tangible Fixed Assets		39	25	39	25
Restricted funds	13	**3,391**	**3,003**	**3,391**	**3,003**
		5,882	**6,648**	**5,887**	**6,653**

The deficit for the financial year for the Parent Charity only was £953,630 (2022: profit of £2,039,000), which excludes the profit of £188,000 from the trading subsidiary.

These financial statements were approved by the Trustees, authorised for issue on 25th October 2024 and signed on their behalf by:



John Fallon
Chair of Trustees

The notes on pages 58 to 71 form part of these financial statements.

WAR CHILD

England & Wales - Charity number 1071659

Accounts

War Child

Annual Report and Financial Statements

Year Ended

31 December 2022

Company number: 03610100

Registered charity 1071659

Contents

Contents 2
1. FORWARD FROM CHAIR 3
2. EXECUTIVE SUMMARY 4
3. OUR YEARS IN NUMBERS 5
4. STRATEGIC REPORT 5
4.1 WHO WE ARE 5
4.2 OUR REACH 6
4.3 OUR COUNTRY PROGRAMMES IN 2022 7
AFGHANISTAN 7
CENTRAL AFRICAN REPUBLIC 9
DEMOCRATIC REPUBLIC OF CONGO 10
IRAQ 12
YEMEN 13
OTHER COUNTRIES UPDATES – UKRAINE 14
PROJECT DESCRIPTIONS 15
ADVOCACY 27
4.4 OUR ACHIEVEMENTS AGAINST STRATEGY 28
PILLAR A – IMPLEMENT A STRATEGIC IMPACT MODEL 28
PILLAR B - MAINTAIN A SUSTAINABLE FINANCE MODEL 29
PILLAR C - LEAD ON VALUES AND STRONG PARTNERSHIPS 29
5. FINANCIAL REVIEW 30
6. PRINCIPLE RISKS AND UNCERTAINTIES 33
7. SAFEGUARDING AND SERIOUS INCIDENTS 36
8. OUR GOVERNANCE 37
9. OUR MANAGEMENT 39
10. THANK YOUS 41
11. FUNDRAISING STATEMENT 45
12. TRUSTEES' RESPONSIBILITIES 46
13. INDEPENDENT AUDITOR'S REPORT 47

1. FORWARD FROM CHAIR

When bombs start falling and people flee their homes, it is vital to meet children's physical needs – for food, water, and shelter. It is just as important to meet their psychosocial needs, too - for love, security (emotional as well as physical) and education. It was this fundamental belief that led to the founding of War Child in 1993 and is still very much true today. As we mark our 30th birthday, we can take pride in the great work War Child UK has done over the last thirty years. Last year, we reached over 250,000 children and carers, helping to meet both their physical and their psychosocial needs.

But there is so much more to be done, with some 80 million children needing this kind of support each year; far more than we or any other organisation can currently provide. Only 15% of children caught in conflict have access to education or child protection. Child protection, psychosocial support and education together receive about 3% of humanitarian budgets; it needs to be closer to 20%.

We see two major challenges in resolving this problem. First, the skills needed to provide psychosocial support and education in emergencies need to be much more widely available, and the numbers of NGOs providing this kind of programming needs to expand massively. This is not simply a question for big international NGOs. We think that a global system to support children in crises should be founded on a network of local organisations who are trained and funded to respond when conflict cycles repeat themselves in their areas, and children suddenly need help.

Second, the donors to the international aid system, mostly governments in industrial economies, should prioritise this aspect of emergency response alongside the physical provision of food and water. We need to win the argument that the preservation of human capital in a crisis is the real measure of success, and that the proportion of children who receive psychosocial and education support should be a key metric in any response.

We also realise that, to maximise our impact and provide this vital support to more children caught up in wars around the world, we too need the courage to change. That's why War Child UK is joining a larger Alliance, along with fellow War Child organisations in Holland, Sweden and Germany, and Children in Conflict in the USA. Between us we will fund a global programme that, from 2024, will be providing education and support to one million children a year. The purpose of the Alliance is also to create a platform – enabling the development of a wider network of organisations who can respond to the needs of every child in a war zone, making it easier to scale and share proven approaches, and giving children a voice to ensure that their full range of needs are met.

This is a major change for War Child UK, and ensuring the new Alliance gets off to a successful start will be challenging. But we are committed to ensuring that success, because it is one important way in which we can help to ensure that the vital developmental needs of children are no longer grossly overlooked in times of war and conflict. And that success will in turn not just be hugely beneficial to those 80 million children currently caught in conflict but can help all of us to break free from the vicious cycle of war that scars our world today.

John Fallon
Chair of Trustees

2. EXECUTIVE SUMMARY

In 2022 we provided support to over 256,000 children and adults. This is a huge leap from our previous year – in 2021 we reached 140,000 children and adults.

One reason for this was the strong recovery of our income from the difficulties of COVID-19. The pandemic had badly affected our unrestricted and restricted fundraising through 2020 and 2021. Both areas sprung back into action in 2022, at a much higher level than we had seen before the pandemic hit.

We were grateful for this increased support. 2022 was an incredibly challenging year for children living in conflict areas. The economic collapse in Afghanistan deepened, leaving families with no income after work dried up, and forcing them to consider dangerous coping strategies including sending children out to scavenge from the streets or even selling daughters to families looking for marriage partners. We scaled up our programming significantly in Afghanistan to ensure that families facing financial ruin could rely on cash and other support from War Child UK teams and avoid resorting to measures which would be disastrous for their children. In Afghanistan alone we worked with over 100,000 children and carers. We saw a huge increase in the numbers of Afghan children trafficked to Iran and in need of our help to get back to their homes. We are also responding to huge psychosocial and educational needs of children and their parents who are struggling to survive displacement and economic collapse.

Russia's invasion of Ukraine created high levels of distress that would be hard to exaggerate. Overnight millions of children lost their sense of security, with hundreds of thousands losing their homes in the first few weeks and all children unsure about their continued access to education. In the early days of the conflict, we focussed on supporting children and families fleeing Ukraine for neighbouring countries. Within 48 hours we had teams on the borders and began working with partners to provide emergency shelter and support for vulnerable children, including those with disabilities. Ukraine is a notable example of the power of partnerships to rapidly deliver the right kind of assistance. We found several well-established children's charities in Moldova, Romania, and Hungary who we could work with. War Child UK provided funding and training in emergency psychosocial methodologies like War Child's TeamUp programme. By mid-summer we were satisfied that refugee families were being cared for and we had raised the skill levels of our partners sufficiently. Our attention turned to the areas of Ukraine where fighting was continuing, and we developed phase two of our response, to focus on children living near the frontline and also on communities which were less well served by the overall response, particular Roma children and families.

The response in Ukraine was a joint venture between War Child UK and War Child Holland, with each of us providing staff and funding. Other parts of the family played a key role. Children in Conflict, working with our Ambassadors Carey Mulligan and Marcus Mumford, raised $1.3million for our emergency response within five weeks of the outbreak of the conflict.

This collaboration was an encouragement to the other major development in 2022 – the design of a new War Child Alliance, which would see five members of the wider War Child family working together to set up a new Foundation called the War Child Alliance. The Alliance will receive unrestricted funding from four War Child organisations in the UK, Holland, Sweden, and Germany, and from Children in Conflict in the USA and will deliver programmes and emergency response on behalf of all of us. The design for the new Alliance includes a shift to sharing decision making with the country programme

offices and the inclusion of people from conflict countries in the governance processes of the Alliance. We see the Alliance as a new form of international NGO (Non-Governmental Organisations), prioritising collaboration between countries where funds are raised and those where we work. The design was approved by the Board of War Child UK in December 2022. We expect to spend time in 2023 preparing for the transition to the Alliance in 2024.

We are amazed by the rapid development of War Child UK, and constantly aware that this is only possible because we have an amazing community of Ambassadors, champions, donors, and campaigners who carry our cause with them on a daily basis and continue to build this organisation. It is a privilege to be a part of this development, which is so important for so many children. I am grateful every day for this support.

3. OUR YEARS IN NUMBERS

Total Direct Beneficiaries for War Child UK = 256,700

Income: **£19,096,000**

Expenditure: **£16,960,000**

4. STRATEGIC REPORT

The Trustees, who are also the Directors for the purpose of company law, present their report, which includes the strategic report, together with the financial statements and auditors' report for the year ending 31 December 2022. The information required in the Directors' report is included in the strategic report.

4.1 WHO WE ARE

Our vision and mission

At War Child UK we are driven by a single goal – ensuring a safe future for every child affected by war.

Consistent with that, our mission is to protect, educate, and stand up for the rights of children living in war zones. We aim to reach children as early as possible when conflict breaks out and we stay to support them through their recovery. We keep them safe, help them to learn and overcome their experiences, and equip them with skills for the future. We also work with children and young people to demand their rights and change policies and practices that affect them.

Our strategic principles

Our five strategic principles help us achieve our mission:

1. We reach children early in the conflict cycle and we stay to support them through their recovery.
2. We are a specialist organisation focused on interventions that are both high impact and sustainable.
3. We champion the voices of children and mobilise others to take action to support them.
4. Our values define our actions and drive us to continually improve our work and our systems.
5. We are part of an effective global family.

By standing by these principles, we empower children to overcome the devastating impact of conflict.

Our values

BOLD

We use our passion and creativity to deliver high-quality, evidence-based programmes that offer the biggest benefit for children in conflict.

ACCOUNTABLE TO CHILDREN

Children can rely on us to respond to their voices and to treat them with respect and dignity.

TRANSPARENT

We expect to be held to account by our supporters and participants and we respond with openness and honesty.

COMMITTED TO EACH OTHER

We support each other and our partners to achieve ambitious goals and to be the best we can be. We are honest and open with each other, sharing our successes and confronting our challenges.

Our objects and activities

The objects in our Memorandum of Association are:

- To bring relief to persons anywhere in the world who are suffering hardship, sickness, or distress because of war and in particular (but without prejudice to the generality of the foregoing) to bring such relief to children who are so suffering.
- To advance the education of the public in the effects of war and especially the effects of war on children.

4.2 OUR REACH

In 2022, War Child UK and our partners worked directly with 256,700 children, young people, and adults through the global portfolio of programmes in Afghanistan, Central African Republic, Democratic Republic of Congo, Iraq, Yemen, and Ukraine regional response. Over the year, 44,734 women and 81,678 girls (combined 126,412) participated in our programmes representing 49% of the total participants engaged directly in War Child UK programmes. Of the 256,700 people reached, 169,188 participants were children (115,619 children 0-14, and 53,569 children 15-17) representing 66% of participants, while 18,767 young people 18-24 (7%) and 68,745 were adults 25+ (27%).

At country level, we reached:

- 154,352 participants in Afghanistan (104,369, 209% increase on 2022).
- 41,456 participants in Central African Republic (21,340, 106% increase on 2022).
- 14,258 participants in Democratic Republic of Congo (3923, 22% decrease on 2022).
- 4,524 participants in Iraq (37,772, 89% decrease on 2022).

- 15,490 participants in Yemen (5437, 54% increase on 2022).
- 26,620 participants through the Ukraine Regional Emergency Response, which began in 2022 (14,869 participants in Ukraine, 11,055 participants in Moldova, and 696 participants in Romania).

War Child UK reached 116,071 (82.54%) more participants in 2022 than in 2021. Furthermore, this is more than the combined reach of all 2017 to 2021 programmes. The participants in 2022 represent 29% of all participants reached between 2017 to 2022. This is also a result of the combined War Child UK and War Child Holland's emergency Ukraine Regional Response in Ukraine, Moldova, and Romania. In addition, our programme in Afghanistan massively scaled up with over five active ongoing projects/grants across all interventions: Education in Emergencies, Child Protection, Food Security and Livelihoods. During 2022, War Child UK continued to reach participants through delivering multi sectoral programmes, working with local organisations, supporting civil society with a focus on capacity building, and scaling global programmes.

4.3 OUR COUNTRY PROGRAMMES IN 2022

AFGHANISTAN

2022 Achievements

In 2022, the change in political environment resulted in high humanitarian needs and required us to scale up our emergency response to reach more vulnerable children and families in need of humanitarian assistance. War Child UK's programmes scaled up rapidly, and the team were able to access a lot of emergency funding. The emergency response capacity of the country programme increased through creating a separate emergency response team and enhancing logistics capacity in terms of systems and staffing. This enabled us to deliver urgent and lifesaving humanitarian assistance. Through our emergency response and long-term projects, we reached 818,446 people of which 70% were women and children.

Through emergency funding in 2022, the team in Afghanistan managed to implement six projects. This included two community-based education projects, each providing a full year of schooling to children in remote areas unable to access education. Emergency funding also enabled us to run a project distributing two rounds of multipurpose cash to 2,250 households, as well as three short term projects focussed on providing emergency child protection services including provision of child friendly spaces and case management. In addition, War Child UK in Afghanistan continued to run its flagship programme supporting unaccompanied minors deported from Iran to Afghanistan. This project has supported over 10,000 children since the end of 2019.

In August 2022, we kicked off our largest ever programme in Afghanistan, funded by UNICEF (United Nations Children's Fund) and with a total budget of over 16 million USD. This project focusses on the provision of emergency child protection services in Herat, Badghis, Farah and Ghor. Although government restrictions have made the implementation of this project incredibly challenging, the team in Afghanistan continue to find creative ways to implement these services in the future.

Additionally, we secured a total of $13,928,047 from donors and foundations to deliver our strategic aims from 2020-2022.

Future Plans

At the end of 2022, a notable change in the Afghanistan context altered our 2023 plans. On 24th December, the de facto authorities (DFA) in Afghanistan issued a ban on NGO (Non-Governmental Organisations) female staff working. This created serious risks that without female staff, women and girls cannot be reached with essential humanitarian interventions and may experience extreme suffering, moreover, the ban undermines the rights and dignity of women. Along with many other NGOs, War Child UK was forced to suspend its operations in Afghanistan as a result of this ban. Since then, the humanitarian community, including War Child UK, has attempted to renegotiate access for female staff with the DFA. Exemptions to the ban on women working have now been granted for health, education, and some other essential humanitarian interventions. As a result, many organisations are beginning to resume activities where they can confirm permission from the relevant provincial, district and technical authorities. War Child UK is in full support of this approach, and we are prepared to resume activities as soon as we can negotiate and secure relevant permissions. To this end, War Child UK developed a series of principles to guide the resumption of programme activities. These principles focus on the importance of standing in solidarity with women and girls in Afghanistan, as well as ensuring the quality of our programmes. War Child UK has continued to run family tracing and reunification services for unaccompanied minors at the border during the suspension period as it is an essential and lifesaving activity.

Throughout the remainder of 2023, we will focus on ensuring our programmes continue to reach the most vulnerable. We will be adapting the UNICEF programme to ensure that child protection services can be delivered safely and to a high quality despite the restrictions on female staff. Our work around child protection in emergency will be more important than ever and we hope to continue to support the most vulnerable children and families through child protection interventions in all provinces of the Western region. As was our original plan for 2023, we will continue to develop livelihood interventions aimed at providing alternatives to families who send children abroad. To this end we will implement a project funded by the Foreign Commonwealth and Development Office (FCDO) developing livelihood interventions as an alternative to negative coping mechanisms. This project has been adapted for the new restrictions and realities in Afghanistan.

In terms of looking for new funding, War Child UK will continue to work on the goal of securing more long-term funding to ensure the sustainability of programmes. The key approach will be maintaining the current portfolio and focusing on long term resilience programmes, particularly in education and livelihood sectors. As the food security situation is deepening due to the economic crisis and climate change induced drought, we will continue our support to vulnerable children and families through the provision of life-saving services including cash, individual cash for protection assistance and multipurpose cash assistance and supporting self-employment (IGS) activities to prevent the adoption of negative coping strategies, as well as to enhance their resilience to future shocks.

Finally, the need for education remains high and we will continue our support to children in need of education, particularly in remote and hard to reach areas during 2023 in close collaboration with EiE (Education in Emergencies) cluster and relevant education sector partners in western region. The current ban on girls' education above grade 6 will further increase the gender gap between girls and boys in education participation. War Child UK will continue to advocate together with clusters and other coordination bodies with the DFA on the rights of girls' education in the country and will align its education strategy accordingly.

CENTRAL AFRICAN REPUBLIC

2022 Achievements

Over the past decade, the Central African Republic has been facing major political crises leading to unprecedented population displacements and recurring armed violence against the population. The result of recurring crises has been the deterioration of socio-economic structures, and the slow redeployment of state authorities following those crises, giving rise to a low presence of technical service providers outside of the capital, Bangui. Furthermore, the overall breakdown of social cohesion due to the recurrence of crises has had considerable humanitarian consequences. In particular, the year 2022 saw an increase in violence against civilians and humanitarian workers. The lack of, or extremely low resources to address the overwhelming protection issues further undermined humanitarian and state actors' efforts to restore basic services. According to the 2022 OCHA (Office for the Coordination of Humanitarian Affairs) Humanitarian Report, in 2022, 3.1 million out of a total country population of 4.9 million (63%) were reported to need humanitarian assistance and protection, with 2.2 million of the 3.1 million (71%) at severe risk of physical and mental health problems - this is an increase of 300,000 people in need of humanitarian assistance compared to 2021.

The conflict has had a profound impact and the population's physical and mental well-being has been particularly affected. In 27 sub-prefectures surveyed by OCHA, eight out of ten children experienced physical or psychological violence when their families were forced to move, especially during the most prominent security incidents of November - December 2020. Since then, there has been a 30% increase in gender-based violence (according to UN OCHA and UNICEF protection monitoring data for 2022). In Bocaranga, where 32% of the population is defined as in extreme need of education, 44% of households have made their children work as a coping strategy due to a lack of household income and family support systems/networks.

In addition, the COVID-19 pandemic has never been a central issue on the Central African Republic government's agenda. Indeed, despite War Child UK and other humanitarian actors' efforts to continue the call for attention to the prevalence of the disease through awareness-raising on prevention measures against COVID-19 and its negative impacts on children during all activities with the populations, and providing technical and material support in IPC (Infection Prevention and Control), much effort was never seen from the population to adhere to many of the basic preventive measures such as testing and social distancing. This situation has continued to put children at high risks of contamination and therefore huge socio-economic pressure on parents/caregivers who had to bear the full burden of care for their sick children.

Despite the foregone challenges, War Child UK was able to maintain its strategic presence in the country, operating in the North (Bamingui-Bangoran) and Northwest (Ouham-Pendé) where a greater number of children continue to be more exposed to trauma due to the negative impacts of recurring armed conflicts in the regions.

At the end of the year, we received funding from UNICEF, as well as two complement foundation grants from Stanley Thomas Johnson and Guernsey's Oversee Aid Commission (GOAC). Through our partnership with UNICEF, funds supported some of these unresolved protection needs in key areas. War Child UK was able to reach 42,091 participants, including 29,396 children. This is more than twice the number reached in 2021. Furthermore, War Child UK has continued to mobilise additional funds by establishing local partnerships, identifying potential funders, and organising fundraising activities.

Future Plans

In 2023, War Child UK aims to continue diversifying its portfolio and funding sources, with a focus on

providing holistic responses to children currently and formerly associated with armed groups (CAAFAG), children who have experienced sexual violence and children who have been separated from their families. In line with War Child UK's long-term strategic vision in Central African Republic, emphasis will be placed on making sure children and young people affected by new crises and violence receive prompt assistance, are better protected from violence, have improved psychosocial wellbeing, and are supported in better reintegrating into their communities.

Therefore, in 2023, War Child UK's Central African Republic office has planned to strategically position itself in ways to be able to focus on promptly providing much needed intervention and assistance to children and their families who may fall victims of any armed conflicts and displacement. Hence, War Child UK's Central African Republic office will focus on the following:

- Adapting COVID-19 projects as the pandemic remains seemingly latent but persistent.
- Developing an emergency response to the irregular patterns of attacks and violence by armed groups against civilian locations, resulting in new humanitarian challenges and needs in Ouham-Pendé and Bamingui-Bangoran.
- Supporting community structures to prevent and mitigate all forms of violence against children, GBV (Gender Based Violence) case management, supporting children in schools and facilitate the reintegration of children associated with armed forces or armed groups, and children who have been separated from their families.
- Particular attention will be given to the reintegration of various sectors to boost the protective mechanisms, through integrated food security, protection, and cash transfer programming.

DEMOCRATIC REPUBLIC OF CONGO

2022 Achievements

The population has been significantly affected by armed conflict situation which started in March 2022 with an estimated 27.3 million people in need of humanitarian assistance. In the stable provinces of the West, the population became increasingly poor and helpless facing the inflationary economic situation caused by the COVID-19 pandemic with little investments or means to enable them to acquire new income sources. Despite the Kasaï provinces being declared a priority for the development Nexus - the concept of increased collaboration between organisations working in short-term humanitarian aid and long-term international development promoted since 2016, which focuses on the work needed to coherently address people's vulnerability before, during and after crises - the populations continued to struggle in their transition from emergency to development as the Nexus approach failed. Humanitarian donors left, and no development donor transitioned, as was the case before the investments in the Nexus.

In North Kivu, the population continued to struggle with internal displacements, a lack of access to livelihoods, poor and incompetent state presence, and widespread violations of their human rights by actors that were increasingly difficult to identify. However, small pockets of more stable areas enabling transition to development approaches still existed, but these had decreased compared to previous years. Most of the province clearly fell under the humanitarian and transition agendas. The decades-long conflicts between the Congolese government forces and rebel groups continued throughout 2022, which caused further displacement of the population. This is in addition to the almost 5 million formerly displaced persons or refugees living away from their communities of origin. The fighting between the Congolese army and the M23 "Mouvement du 23 Mars" armed group intensified in March 2022. However, fighting eased throughout the remainder of 2022. This led to a variety of protection concerns including cases of intimidation, forced recruitments of children into armed groups and rape. The push by the central government to postpone the presidential and parliamentary

elections beyond the set date in 2023 further exacerbated the situation. This caused further deterioration in the security context as more dissenting voices continue rallying with opposition parties.

However, in 2022, with funding from UNICEF, US DRL, FCDO, as well as other private foundations like Leri Charitable, Evan Cornish and Goeff Herrington Foundations, and Solution Fifty-Eight, the Democratic Republic of Congo programme reached: 19,647 participants, an increase of 8% from 2021, of whom 12,352 were children.

The Democratic Republic of Congo programme worked exclusively in the North Kivu Province to:

- Strengthen our contributions to community and institutional child protection efforts, providing an environment that is safer, more inclusive, and more engaged towards their social, economic, and cultural reintegration.
- Support children and young people to access quality protection services within their community.
- Equip communities and young leaders with the skills and knowledge to reintegrate children and young people formerly associated with armed groups.
- Improve access to education, life skills training, and support for children and young people affected by conflict or at risk of exclusion.

Future Plans

2023 is expected to be another difficult year. The delay of the elections could create further tension, and possibly, demonstrations in Kinshasa, Goma, and other parts of the country. The increased presence of foreign armed actors with no clear mandate in eastern Democratic Republic of Congo, along with the gradual reduction of operational capacity from MONUSCO (United Nations Peace Mission in The Congo), will create significant access challenges and is likely to lead to further population movement. Foreign troops are expected to remain, and to create tensions (at least) in the electoral process. Under such conditions, it seems difficult to anticipate the state presence and authority to improve in 2023, and to expect anything but a deterioration with regards to humanitarian needs. Therefore, Democratic Republic of Congo is expected to continue moving further from the Nexus approach towards humanitarian / emergency needs, that will be increasingly under-funded and responded to with increasing competition and therefore reduced quality. This is expected to fuel poverty, discontent, negative coping mechanisms and violence.

In 2023, programmatic efforts will focus on reintegration through strong partnerships, advocacy, youth leadership and child protection and safeguarding. We will continue to target children and youth coming out of armed groups as well as children and youth survivors of sexual violence. Other plans include scaling-up community-based reintegration of children formerly associated with armed groups in Masisi, North Kivu, a project that is currently funded by UNICEF.

In summary, for the year 2023, War Child UK will develop its programmes in line with the country's 2021-2023 strategic objectives, which are:

- To ensure that children and young people affected by armed conflict, humanitarian crises and discriminatory social practices are protected from abuse, violence, and socioeconomical exclusion by accessing coordinated and quality protection services at the community level.
- To ensure that communities and young leaders are organised and equipped to contribute to the reintegration of children and young people and prevent the use of negative coping strategies by children, mainly by girls.
- To ensure that children and young people affected by conflict or at risk of exclusion have improved access to education in safe schools (safe spaces), life skills training and vocational

training to promote their reintegration.

IRAQ

2022 Achievements

War Child UK's current response in Iraq is focused on Education – specifically Early Childhood Development (ECD), Protection, and Psychosocial support (PSS) programmes in Mosul, Baghdad, Fallujah, Ramadi, and Basra. The 2022 Humanitarian Needs Overview estimates that there are 2.5 million people in need of humanitarian assistance in Iraq. This figure is a dramatic reduction from 2021 when 4.1 million people needed humanitarian assistance, this is because OCHA has tightened its definition of humanitarian need to focus only on those with the deepest levels of vulnerability. As a result, there are countless more people in need of assistance, with a substantial proportion of those youth and children.

In 2022, OCHA announced an end to the emergency in Iraq, and the withdrawal of its humanitarian architecture there. The dual impact of the retraction in foreign assistance during the COVID-19 pandemic and the shift in focus on the war in Ukraine, has lead donors, eager to withdraw from Iraq after a nearly consistent presence since 2004, to push the government in assuming responsibility for meeting the basic needs and services of its population.

The needs of children remain serious in Iraq. Over 3 million school aged children are out of school, and approximately half of all displaced children are not attending school. Iraq ranks 140 out of 149 countries in terms of access to education. School dropouts are prevalent in the transition between primary and secondary school, particularly for girls, with child marriage driving school dropouts. For those in the formal education system, education quality has a significant impact on learning. Nearly 50% of the population of Iraq is under 19 years of age, and 20% of the population is between 15 and 24. There are limited opportunities to absorb the population into productive learning, employment, and enterprise opportunities. The potential of young people, after decades of conflict, remains untapped and they continue to be overlooked, their needs unmet, and meaningful opportunities all too rare to come by. The social services system in Iraq remains fractured and there remains limited case management services and solutions to addressing protection issues.

In 2022, War Child UK was able to reach 4,524 people - 2,764 children and 1,760 adults - within the governorates of Anbar, Baghdad, Basra and Ninewa. This year we delivered activities centred around quality Early Childhood Development (ECD), access to education for children and young people whose education has been disrupted by conflict and youth empowerment and employment.

ECD activities have been delivered through the provision of in-person classes for children in IDP (Internally Displaced People) camps and in multi-purpose community centres that we have set up. These classes provide children with basic learning skills, so they are better equipped to enter the formal education system. Recognising the need for a holistic approach, we have also been providing caregivers and parenting skills sessions so that they can provide home-learning support to their children. Our other education centred activities have focused on making schools more accessible through infrastructure rehabilitation, catch-up classes and accelerated learning, community-led back to school campaigns, as well as protection, well-being and education systems strengthening. Through our youth work, we helped empower marginalised youth with life and job skills to support them in their future careers. This was delivered through trainings including computer skills and life skills, apprenticeship placements and the formation of youth advocacy groups.

Moreover, we provided psychosocial support and contextualised protection assistance to highly vulnerable children and youth through the provision of case management, as well as the delivery of specialised psychosocial support sessions. Our teams also worked with community members, leaders, parents and caregivers, and youth to form and strengthen different community-based groups to support child protection and education within their communities.

Future Plans

War Child UK has established a strong presence in the education sector, particularly through its provision of ECD. However, education has long been underfunded in Iraq in comparison to the scale of its needs. Given the state of education in Iraq it is likely that within the next 2-3 years, significant development funding will become available for education in Iraq. As such we will continue our work in education with a focus on capacitating the formal school system blended with limited direct service provision where necessary.

In order to help supplement the administrative needs to conduct ongoing education programming, we will also invest in youth employment and youth advocacy. We will also capitalise upon our strong protection capacity to position ourselves for integrated programming with livelihoods to achieve protection outcomes within larger livelihoods programmes. The Iraq office will also work to identify opportunities for implementing VoiceMore as well as working with networks for youth focused or youth led civil society organisations, to support a platform for, and building their capacity for collectively influencing decision makers within their communities. Iraq presents an opportune context for engaging in reintegration programming and we will continue to engage with reintegration discussions going on within the country. In light of the challenges faced by returnees and non-displaced communities alike, will explore how it can build upon War Child UK's reintegration learnings and bring them to Iraq through adapting the War Child UK Community Based Reintegration and Security model (CBRS) to the context to promote the reintegration of Children Associated with Armed Forces and Armed Groups (CAAFAG) into the social fabric.

Given the changing landscape, the Iraq Office has already begun to consider handover in all its project designs. It is unlikely that there will be subsequent rounds of funding for direct service delivery and so the shift in programming over 2023 will look towards building stronger systems for service provision rather than addressing service provision itself. We will seek to build a relationship with relevant government departments at both the ministerial and local level to secure them as strong partners in program design and outcome across its portfolio.

YEMEN

2022 Achievements

Throughout 2022, Yemen has remained one of the worst humanitarian crises of our generation. The latter half of 2021 saw a dramatic increase in fighting, and in October 2022, the UN-brokered country-wide truce was not renewed. As the war enters its ninth year, 21.6 million people require humanitarian assistance, of which half are children.

Many public services have been destroyed, leaving children and families with little access to education, healthcare, water, and sanitation. Over 2.4 million school-aged children are out of school and over 2,900 schools have been destroyed, damaged or are now being used for non-education purposes such as providing temporary shelter to internally displaced people. The conflict has exacerbated pre-existing

food insecurity and over half of all Yemenis, 17.4 million people, are facing food insecurity. As the war continues and families' vulnerabilities increased, children are facing high levels of malnutrition, remain out of school and are at increasing risk of having to engage in negative coping mechanisms such as forced labour and child marriage.

Despite the ongoing conflict, during 2022, War Child UK were able to reach 15,490 children and families in Ibb, Taiz and Aden governorates of Yemen. Education work in Yemen focused on classroom rehabilitation, including provision of gender sensitive WASH (Water, Sanitation, and Hygiene) facilities, in collaboration with the local education authorities, providing teaching kits and school materials, providing children with school and hygiene kits, supporting schools with recreational kits, training teachers, and establishing temporary learning spaces. All education programming focused on providing safe and inclusive education to children affected by conflict.

A large part of War Child UK's work in Yemen focuses on child protection. This is done through the provision of case management services and referrals of cases where needed, establishing Child Friendly Spaces, and providing structured and unstructured psychosocial support through trained facilitators, delivering positive parenting sessions, and establishing and training Community Based Child Protection Committees to ensure communities put the safety and wellbeing of children at their centre. War Child UK has also delivered Mine Risk Education, supported children with accessing legal documentation to enable them to attend school and access other public services, and delivered cash for protection programming. War Child UK's community-based approach ensures that communities, and children, remain safe, even once our projects have finished.

War Child UK has also continued our cash and livelihoods support work, providing households in Ibb with unconditional cash grants that can be used to support households most basic needs while ensuring dignity and choice for the households in deciding how to spend their money.

Future Plans

In 2023, War Child UK will continue to deliver quality Education and Child Protection programming in several locations across the country. This will include the rehabilitation of more schools, provision of necessary school equipment and training for teachers. We will also continue to provide children with safe spaces in which they can receive specialised psychosocial support and case management services. In addition to this, and through our new UK Aid Match programme, War Child UK will build on our experience of providing cash and livelihoods support to vulnerable households, alongside vocational and business training and microgrants.

War Child UK will also focus on delivering more integrated programming, delivering child protection support alongside education programming, and providing comprehensive programmes which address multiple needs for the most vulnerable children and families.

Given the ongoing conflict, we anticipate the humanitarian needs of the Yemeni population will increase throughout 2023, creating an even more complex operating environment for War Child UK. War Child UK will however continue to draw upon our experience and learnings from 2022, to ensure we are able to reach even more children throughout 2023.

OTHER COUNTRIES UPDATES – UKRAINE

In March 2022, War Child UK decided to provide emergency assistance to families affected by the war in Ukraine and began emergency response operations in Ukraine and neighbouring countries (Moldova

and Romania, and later on Hungary). It was a partner-led emergency response with a focus on partner capacity strengthening. In Moldova, War Child UK partnered with the National Centre for Preventing Child Abuse (CNPAC), Children, Communities, Families (CCF), and La Strada and began implementing several Mental Health and Psychosocial Support (MHPSS), child protection, education, and cash and voucher assistance interventions to Ukrainian refugees living in Refugee Accommodation Centres (RACs) across Moldova. In the early phases of the emergency response, War Child UK partners CNPAC and CCF also assisted Ukrainian refugees at the Blue Dots, which were help centres set up by UNHCR and UNICEF to support refugees arriving in Moldova at border crossings and other public spaces. War Child UK partners established child-friendly spaces within the refugee accommodation centres where they also facilitated several MHPSS interventions for children, including TeamUp and art therapy. Other activities implemented in Moldova included the facilitation of caregiver and parenting sessions to caregivers as well as support to vulnerable families by providing vouchers that could be exchanged for food and other household goods.

In Ukraine and Romania, War Child UK partnered with International Step by Step Association (ISSA) and its national associations, i.e., Ukraine Step by Step Foundation (USSF) and Blaho Charity Foundation in Ukraine, and the Centre for Education and Professional Development (CEPD). In Ukraine, USSF rehabilitated kindergartens and supported children to return to learning by providing educational learning materials. Blaho provided shelter and education to marginalised Roma communities. CEPD provided support for kindergartens. ISSA also provided teaching and capacity building to kindergarten teachers in Ukraine and Romania.

By the end of the year, War Child UK had provided capacity strengthening on diverse topics, including MHPSS, child protection, and cash and voucher assistance interventions to more than 500 partner staff and frontline workers in Moldova, Ukraine, and Romania. In addition, War Child UK reached more than 12,000 children (12,694) children with MHPSS (including TeamUp), child protection, and education activities in Moldova, Ukraine, and Romania, and 4790 adults with MHPSS interventions (caregiver and parenting support) and with cash and voucher assistance.

PROJECT DESCRIPTIONS

AFGHANISTAN

Open Society Foundations: Provision of lifesaving protection services and cash assistance to the most vulnerable children and families, particularly those who have been displaced, whilst strengthening the resilience of civil society in Herat Province. Duration: 12 months (July 2022 - July 2023).

This project has provided emergency protection services and cash assistance to the most vulnerable children and families in Herat. The project established and strengthened 6 community-based child protection committees and conducted awareness raising reaching 6000 individuals; established 6 child friendly spaces provided PSS (Psychological Support) services to 900 participants and provided cash for food to 1500 vulnerable households, covering food expenditure for their basic food needs for a household of 7 people over the period of 1 month. The final component of this project has strengthened civil society organisations through partnership with WASSA and CRDSA – two experienced national civil society organisations. The project assessed the needs of over 25 civil society organisations and selected 10 that could benefit from capacity building funds. In 2023, these resources will be disbursed to the selected organisations and chosen activities will be implemented.

OCHA: Provision of Education in Emergency to crisis-affected girls and boys in Herat and Badghis provinces (Education in Emergencies). Duration: 12 months (March 2022 - February 2023).

The project aimed to increase access to quality education for emergency-affected girls and boys in remote and hard-to-reach areas, by providing learning opportunities to 7875 children (3, 150 boys & 4,725 girls) through the establishment and running of 225 temporary learning spaces in 4 high priority districts (2 in Herat and 2 in Badghis). War Child UK recruited and deployed 225 teachers (60 % female) who all received training on the standardised Teachers in Crisis Contexts curriculum. Temporary Learning Spaces (TLS) have been equipped with psychosocial support (PSS) kits which include play-oriented/recreational materials suitable for a variety of age categories. Learning spaces have also equipped with age-appropriate teaching, learning, and hygiene materials. WASH (Water, Sanitation, and Hygiene) facilities have been built/rehabilitated in the TLS to promote hygiene practices. Feminine hygiene kits (for adolescent girls) have been provided to support the hygiene needs of girls. Community members and other education stakeholders are mobilized to support out-of-school boys and girls in accessing and continuing their education, by conducting community-level back-to-school awareness-raising campaigns on the importance of education for children's development and wellbeing, with a focus on girls' education. Training is being provided to teachers and Community Education Committee/School Management Committees members on child safeguarding and Prevention of Sexual Exploitation and Abuse (PSEA), and how to safely identify and refer children in need of child protection and education support services. The team are currently assessing opportunities to continue our Education in Emergencies work further into 2023.

UNICEF: Provision of Emergency child protection services for children affected by drought, economic crises, conflict, displacement and COVID 19, in Herat, Ghor, Farah and Badghis. Duration: 24 months (August 2022 - July 2024).

This programme is the largest project in the War Child Afghanistan portfolio. In partnership with UNICEF, War Child UK aims to drastically scale up child protection in emergency response in Western region through provision of integrated child protection in emergency services in 20 remote districts that were previously unreachable due to conflict. These districts are selected as there were no child protection services provided by any actors in the past, or currently. Services include the provision of mental health and psychosocial support for children and caregivers through child-friendly spaces and mobile teams, as well as households/parents and group counselling, case management and family tracing and reunification of unaccompanied and separated children; referral to other social services and strengthening of community-based child protection mechanisms to raise awareness on child protection issues and create a protective environment for children affected by multiple crises in the targeted provinces. In addition, the provision of essential child protection services to children in conflict with the law in the Juvenile Rehabilitation Centre in Herat including PFA and MHPSS (mental health and psychosocial support) through child-friendly spaces and referral to specialised services, when possible. The project will train 750 social workers who will contribute to the provision of child protection services. The project will establish a multipurpose, transient centre to support and provide services including case management to unaccompanied and separated children including children working and living in the street. Linkages will be created with the residential centres, and we will ensure that child safeguarding policy are developed and implemented in all residential care centres in the Western Region. War Child UK will support the capacity strengthening of two local NGOs who will contribute to the implementation of the programme to ensure quality in all project activities and enable partners to gain technical knowledge in child protection and implement projects independently in future.

TDH/EU: Strengthening the Rule of Law in Afghanistan to improve access to justice for women and girls. Budget EUR 299,997.00 (GBP 264,216.30). Duration: Originally 36 months (December 2020 – November 2023), now extended to 48 months (December 2020 – November 2024).

This project aimed to enhance safe and fair access to justice for women, girls and boys surviving violence. It is implemented in consortium with Terre des hommes (TdH) (lead), War Child UK, AEPO and AIBA in Kabul, Nangarhar (Torkham and Jalalabad), Takhar, and Herat, with War Child UK implementing it in Herat. The project aims to provide specialised legal aid services to women and girls, but also tackles the awareness and empowerment components to realistically increase their resilience. War Child UK's activities include the provision of comprehensive and tailor-made PSS services to women and children survivors of violence; the creation of women's and children's safety nets through peer activities and a family strengthening support programme; the provision of literacy classes and life skill sessions to women and child survivors; the provision of technical and material support, including vocational training; awareness-raising for women and children survivors of violence, their families and community members. In August 2021, the project was suspended due to the new political context and the sensitive nature of the project. The project is currently undergoing a redesign process, to ensure that it can be implemented safely in the new conditions, likely with an increased focus on livelihoods activities.

UNICEF: Provision of comprehensive child protection services to children deported from Iran, those affected by humanitarian situation and children at risk of their rights being violated (children in need) in the Western Region. Duration: 12 months +5-month extension (November 2021 to December 2022). Likely to be extended to January 2025.

War Child UK has been working in Western Afghanistan in partnership with the IOM (International Organization for Migration) and UNICEF to respond to the needs of vulnerable unaccompanied and separated children since 2014. This grant was a one-year extension of previous programming until 31 October 2022 that has now been extended until January 2023. From October 2021 to the end of 2022, the project supported 2,400 unaccompanied minors (UAMs) and separated children deported across the border with Iran with critical child protection services including psychosocial support, case management, and family tracing and reunification services. It also provided 650 children deported from Iran and at-risk children with socio-economic support. The project also works to support Child Protection actors, working in collaboration with the national and districts Child Protection Action Network (CPAN), and through the establishment and training of 62 community-based child protection centres (CBCPCs) in both Herat and Badghis to promote child protection monitoring, and ensure community participation and capacity to identify and respond to child protection issues. Lastly it aimed to reach 29,300 community members through awareness-raising, community dialogue and theatre sessions on child protection, Explosive Ordinance Risk Education (EORE), girls' education and prevention of harmful practices. The War Child UK team are currently submitting an extension of this project, with a high likelihood that the programme will be continued for a further 2 years, until January 2025.

UNICEF: Provision of Child Protection in Emergency Services in Ghor Province. Budget: AFN 10,556,692.00 (GBP 85,680.48). Duration: 8 months (23 June 2021 to 22 February 2022).

This 8-month emergency response project in Ghor province aimed to ensure that 100 girls and 200 boys were provided with child protection services, including psychosocial support, family tracing and reunification of unaccompanied and separated children, and immediate lifesaving support to the most vulnerable children and their families. We reached 300 girls and 400 boys with messages on landmines and explosive remnants of war and protection issues, while 50 social workers, CPAN members and

partners were trained on GBV (Gender Based Violence) prevention and risk mitigation in line with the Inter-Agency Standing Committee (IASC) GBV Guidelines. Finally, the project strengthened the capacity of 8 social workers to respond to child protection needs, particularly GBV.

OCHA: Integrated Child Protection in Emergency Assistance for the Most Vulnerable Girls and Boys Affected by Conflict, Drought, and COVID-19 in Herat, Badghis and Ghor. Budget: USD 398,394.71 (GBP 299,544.89). Duration: 8 months (21 June 2021 to 28 February 2022).

An integrated emergency response child protection project to address the growing humanitarian child protection needs created by drought, conflict, COVID-19, and other emergencies affecting boys, girls, women, and men. The project's purpose was to ensure vulnerable children and families have timely and effective access to child protection assistance and increase their psychosocial wellbeing and resilience to future shocks. The project had three main objectives: 1) To strengthen community-based child protection mechanisms to create a protective environment and to address child protection issues and create a sustainable link for the promotion of child protection, including capacity-building, coaching, and mentoring, organizing joint awareness-raising campaigns, and strengthening coordination and referrals.; 2) To increase the psychosocial well-being of boys and girls affected by conflict, drought, and COVID-19 through the provision of Psychological First Aid (PFA) and PSS; 3) To provide specialised child protection services through the case management approach, including FTR (Family Tracing and Reunification).

Choose Love, Mackintosh Foundation, and Dullatur Foundation: Emergency Cash Assistance. Budget: GBP 90,000. Duration: 6 months (1 November 2021 to 30 April 2022).

These three grants of £30,000 from Choose Love, £50,000 from the Mackintosh Foundation, and £10,000 from the Dullatur Foundation (all combined into one project) enabled War Child UK to provide cash assistance for an estimated 146 households in Western Afghanistan in two monthly instalments. This helped to restore their access to food and medicines following widespread internal displacement and financial insecurity that has been affecting Afghanistan since the Taliban took control of all provinces on 15 August 2021.

OCHA: Provision of Holistic Child Protection in Emergency Assistance to Crisis-Affected Girls and Boys in Herat, Badghis, and Ghor Provinces. Budget: USD 500,340.34 (GBP 417,533.44). Duration: 6 months (April 2022 – September 2022).

This holistic emergency response, child protection project aimed to address the significant humanitarian child protection needs caused by drought, conflict, COVID-19, and deepening poverty of displacement-affected boys, girls, women, and men in three provinces (11 districts) of Afghanistan for a six-month period. The project sought to reduce negative coping strategies and build resilience by enhancing the wellbeing of children and families. The project strengthened Community-Based Child Protection Mechanisms through capacity-building training, coaching, and mentoring, organizing joint awareness-raising campaigns, strengthening coordination and referrals, and linking CBCPCs with multi-sectorial actors such as education, health, food, livelihoods, shelter, water, and sanitation. War Child UK delivered psychosocial activities through 12 child-friendly spaces across the three targeted provinces. War Child UK also continued to manage and capacity-build a team of trained caseworkers to provide case management to emergency-affected boys and girls. The project also supported the provision of cash assistance/protection assistance for the most at-risk individuals living in vulnerable households, to enable them to access services, meet basic essential needs, respond to protection risks, and reduce the risks of adopting negative coping mechanisms in the short term.

OCHA: Emergency Cash Assistance to Food- Insecure Households in Herat, Ghor and Badghis Provinces. Budget: USD 534,323.98 (GBP 445,892.75). Duration: 6 months (February 2022 – August 2022).

This project provided vulnerable households in Herat, Ghor, and Badghis with emergency food assistance to enable drought and conflict-affected people to meet their basic food needs. 2,000 households were targeted in the Western Region: 800 in Gulran district (Herat province), 600 in Chaghcharan district (Ghor province), and 600 in Jawand district (Badghis province). The 3 targeted provinces were classified at level 4 (Emergency) based on the latest IPC (Infection Prevention and Control) analysis. Under this project, the most vulnerable households were selected based on food insecurity vulnerability criteria through an assessment guided by War Child UK's Standard Operating Procedures as well as community consultations; and were be provided with two rounds of cash transfers. The planned activities enabled households to meet their basic food needs which, in turn, contributed to reducing asset depletion and reliance on negative coping mechanisms.

Education Cannot Wait: Protecting and Promoting the Wellbeing of Afghan Girls and Boys - including Adolescents- Through Access to Quality, Flexible Learning Opportunities. Budget: USD 516,583.00 (GBP 431,087.92). Duration: 15 months (January 2022 – March 2023).

This emergency response project in Herat province to preserve access to education to promote and protect the wellbeing of girls, boys, adolescents, and female teachers in 6 targeted areas. The project had three outcomes: 1. Increased access to education for crisis-affected girls and boys, including adolescents. Under this, War Child UK supported the provision of education for 5,428 children in 155 temporary learning spaces (TLSs), this included rehabilitation of TLSs, age-appropriate teaching and learning and hygiene materials. War Child UK recruited and deployed 155 teachers (60 % female) to teach in the 155 TLSs. Community members and other education and protection stakeholders were mobilized to support out-of-school children in accessing and continuing their education in target locations by conducting community-level back-to-school campaigns and conduct awareness raising sessions with community leaders and parents the importance of education, with a focus on girls' education. Outcome 2: Teachers were supported to provide better quality education, including on social emotional learning. War Child UK supported 155 teachers to deliver better quality education, including on social emotional learning through trainings. Teachers also received structured support from coaches/mentors on safe and supportive behaviour management and classroom management, pedagogy, and other core subjects. War Child UK equipped temporary learning spaces with PSS kits which include play-oriented/recreational materials suitable for a variety of age categories was also conducted under this outcome. Outcome 3: Communities and education stakeholders strengthen measures to improve the well-being and protection of girls and boys, including adolescents and those most marginalised. Under this intervention, training was provided to teachers and Community Education Committee/School Management Committees members on child safeguarding and Prevention of Sexual Exploitation and Abuse (PSEA), and how to safely identify and refer children in need of child protection and education support. War Child UK also conducted risk mapping workshops with education stakeholders and through this process identified age and gender appropriate community-based solutions to minimize threats to children's access to school.

OCHA: Provision of Lifesaving Child Protection Services to most Vulnerable Children in Herat, Badghis and Ghor Provinces. Budget: USD 392,304.80 (GBP 327,377.90). Duration: 6 months (January 2022 – June 2022).

This emergency response project was implemented in four Afghanistan Humanitarian Fund priority districts (2 in Herat, 1 in Badghis and 1 in Ghor) over six months. It responded to acute child protection

risks by scaling up lifesaving child protection activities to prevent, mitigate and respond to abuse, neglect, exploitation, and violence faced by girls and boys. The project aimed to enable equitable, inclusive, and safe access to quality child protection services for children and families affected by multiple shocks that lead to deepening humanitarian needs due to existing and recent crises, including conflict, displacement, poverty, drought, and the COVID-19 pandemic. The project addressed protection needs through 1) case management services for children, using vulnerability criteria and referral mechanisms that enhance their access to other services; 2) PSS services and PFA through static and mobile Child-Friendly Spaces (CFS) operated by trained facilitators; 3) Strengthening community-based child protection committees through training and mentoring to enable them provide support in identification and referral of child protection cases in their respective communities to the service providers, and to support coordinated responses to child protection needs, particularly case management needs. 4) Working with community-based networks to conduct awareness-raising and information-sharing on critical child protection issues to enhance child protection knowledge in affected communities and respond to identified needs.

CENTRAL AFRICAN REPUBLIC

UNICEF: Mobile Team Project in Ouham, Ouham-Pendé and Vakaga Prefectures. Budget: GBP 672,173. Duration: 24 months (April 2020 to March 2022).

This project was launched in response to the multiple conflict-related human rights violations which persist in Ouham and Ouham-Pendé prefectures and continue to gravely affect children, particularly the recruitment and use of children by armed groups. War Child UK and UNICEF, working with other actors, including national and international NGOs and national government representatives, established and coordinated four “Emergency Teams" (two in Paoua and two in Bossangoa) with the aim of providing emergency assessments of and responses to the protection needs of conflict-affected children. These teams, when deployed in the field, monitored and reported on grave violations committed against children and conducted protection analyses - their findings were used for national advocacy. The project also included support to community-based protection structures (RECOPE) and temporary foster families; the establishment of early warning mechanisms in communities; multisectoral support to SGBV (Sexual Gender Based Violence) survivors; support to and reunification of unaccompanied and separated children; and support to the reintegration of children released from armed groups. During implementation phase, the project was extended to Birao in Vakaga prefecture.

UNICEF: Resilience and Stabilisation Project in Ouham and Ouham-Pende Prefectures. Budget: GBP 447,457. Duration: 24 months (October 2021 to February 2023).

This project aims to strengthen the resilience and stabilisation of reintegrated former children affected by armed conflict, including Children Associated with Armed Forces and Groups (CAFAAGs), and victims of GBV in Paoua in the Prefecture of Ouham-Pendé, and is also caring for those affected by post-electoral conflicts in the Prefectures of Ouham and Ouham-Pendé. This will be delivered through case management, PSS, and community-level protection in Paoua and Bocaranga. Activities in Bossangoa and Paoua ended in September 2022, whilst our activities the Bocaranga continued until February 2023.

GOAC: Sustainable school meals and quality education in Ouham, Central African Republic. Budget: GBP 49,966. Duration: 12 months (October 2021 to September 2022).

This project complemented UNICEF projects being delivered in the Ouham prefecture, and improved education for primary school children, particularly those at risk of engaging in the worst forms of child labour. The project took place in 5 schools in the sub-prefecture of Bossangoa, located in areas characterised by poor school resources and high levels of food insecurity and malnutrition in the context of ongoing tension and conflicts. The project addressed the following Sustainable Development Goals: 4."Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all" by training and supporting 90 teachers (including parents-teachers) and providing teaching material to foster school enrolment, attendance and quality learning; and 2: "End hunger, achieve food security and improved nutrition and promote sustainable agriculture" by providing meals to 1,200 children based on local and sustainable agriculture.

Strengthening the resilience of children affected by armed conflict in the Bamingui-Bangoran Prefecture. Duration: 14 months (January 2022 – February 2023).

Donors: UNICEF. Budget: GBP 414,780**; Stanley Thomas Johnson Foundation. Budget:** GBP 54,071 (funding provided from January 2022 – December 2022).

This project was focused on strengthening the resilience of children and young people affected by armed conflict in Ndélé, Bamingui-Bangoran prefecture, with a particular focus on children associated with armed forces and groups (CAFAAGs). Specifically, the project; 1.supported the reintegration of CAAFAGs and other children at risk through a community-based resource case management approach with community case managers (follow-up of 250 reintegrated in 2019-20, and reintegration of 180 new children); 2. Holistically supported 50 GBV survivors and 40 unaccompanied/separated children through a community resource-based case management approach with community case managers; 3. provided community-based psychosocial support to children through safe child-friendly spaces already established and facilitated by youth clubs (peer educators) supported to conduct sports and recreational activities with their peers with the support of community case managers and RECOPE; d. strengthened the protective environment for children through RECOPE and birth registration.

DEMOCRATIC REPUBLIC OF CONGO

UNICEF: Support for Child Victims of Sexual Violence and Children with Specific Protection Needs and Strengthening Protection Mechanisms Against Exploitation and Sexual Abuse in Masisi Territory. Budget: USD 609,343.00 (GBP 491,496). Duration: 7 months (July 2022 – February 2023).

This project aims to support for child victims of sexual violence and children with specific child protection needs and strengthening protection mechanisms against exploitation and sexual abuse in Masisi territory. The project proposes to work with local authorities and actors to contribute to more sustainable solutions for children, both individually and collectively, to mitigate the risks of aggravation and contribute to breaking the cycle of vulnerability of children and communities. Community anchoring will be essential for the project's success. The project will directly target 30 unaccompanied children, 30 Girls Associated with Armed Forces and Armed Groups, 150 survivors of gender-based violence and 175 child protection social workers/agents.

Bureau of Democracy, Human Rights, and Labor: Sauti Yetu, Maisha Yetu - Youth Action for Protection and Peace. Budget: USD 880,000.00 (GBP 734,358.99). Duration: 18 months (October 2022 – May 2024).

This 24-month project in Masisi, North Kivu - “Sauti Yetu. Maisha Yetu / Our Voice. Our Life”: Youth Action for Protection and Peace - brings together a unique consortium of partners who are leaders in the areas of child protection and reintegration of children affected by armed conflict (CAAC): War Child UK, Watchlist on Children and Armed Conflict, Action Sociale pour la Promotion des Laissés pour Compte (ASPLC). The overarching aim of the project is to improve protection, recovery, and reintegration of children affected by armed conflict in Democratic Republic of Congo, particularly girls and young women, through the strengthened ability of advocates to increase knowledge and recognition of, and action on, grave violations against children at the local, national, and international level. The consortium will utilise tried and tested approaches that have a proven impact on national and international policymaking, preventing and reducing child recruitment, and holding policymakers and government accountability. Learning from pilot projects, existing evidence of what works, and design engagement with youth advocates and communities has informed the design of the action.

Ending the Worst Forms of Child Labour (Masisi, North Kivu). Duration: 3 years (October 2019 to September 2022).

Donors: FCDO Aid Connect. Budget: GBP 895,282.69; **Rangoonwala Foundation.** Budget: GBP 13,000; **Leri Charitable Trust**. Budget: GBP 10,000; **Geoff Herrington Foundation**: Budget: GBP 20,081.

This programme sought to bring change for boys and girls to enjoy their rights to be protected from the Worst Forms of Child Labour (WFCL) in Central African Republic, Democratic Republic of Congo, and Ethiopia. The programme refers to the “Worst Forms of Child Labour” as defined by Article 3 of International Labour Organisation Convention No. 182, which occurs when children are sold, trafficked, in debt bondage, serfdom or forced labour, or are forcibly recruited into armed conflict, used in prostitution or pornography, or engaged in hazardous work. War Child UK is a main implementing partner in the “Partnership Against Child Exploitation” (PACE) consortium led by World Vision UK; and works, both in Central African Republic and in the Democratic Republic of Congo, on developing context-specific alternatives to the Worst Forms of Child Labour and ensuring that girls and boys understand their rights and agency not to be exploited, whilst identifying drivers of vulnerability and developing a stronger evidence base around the prevention of and response to the WFCL. Key activities included positive parenting, VoiceMore youth advocacy groups, vocational training, and sustainable school meals through school gardens.

European Commission, DEVCO: Never Too Late to Learn: Providing Displacement-Affected Children with Quality and Protective Alternative Education in the Democratic Republic of Congo (Rutshuru, North Kivu). Budget: GBP 831,846. Duration: 4 years (March 2018 to February 2022).

In partnership with the Norwegian Refugee Council who acts as head of the Consortium, War Child UK implemented an EU, DEVCO-funded project to improve access to quality and protective education for 11,000 displaced children in North Kivu in March 2018, which ran for a total of four years. The project provided early childhood education to children under the age of 6; and contributed to enrolling out-of-school children aged 6-17 whose education has been disrupted into non-formal education (catch-up classes), before supporting their transition into formal education and vocational training. The project also provided life skills programmes (youth clubs and VoiceMore) to enable children to influence and advocate for their own protection. It offered training to teachers to support the learning of vulnerable children; and increased parents’ capacity to make informed educational choices for their children. All activities followed a community-based and participatory approach to ensure ownership and sustainability and aimed to foster access to early childhood education and strengthen child protection in schools and communities. In 2021, the project extended activity implementation to Rwanguba Health Zone.

UNHCR (United Nations High Commissioner for Refugees): Protection Monitoring 3-Month Phase-Out Project. Budget: USD 103,335.00 (GBP 86,232.94). Duration: 3 months (January 2022 – March 2022).

This was a 3-month phase-out of the UNHCR-funded protection monitoring project implemented by War Child UK in the Kasai since 2017. As of 2022 UNHCR decided to continue the project with a different partner, therefore, a 3-month transitional agreement was made with War Child UK enabling us to safely phase out activities and hand them over to incoming partner AVSI. The project mainly focused on: - Continuing protection monitoring activities across the 3 Kasai provinces with 13 previous Protection Monitors, but without making any referrals, case management and the provision of assistance (i.e. for purposes of generating statistics); Handing over existing cases of children in host families waiting to be reunified to the new partner (AVSI), and building national partner DIVAS's capacity around this during the transition period; Handing over existing cases of SGBV survivors' files who are awaiting legal support to the Bar Association (previous national implementing partner) and the incoming partner AVSI; Conducting a few community-based awareness-raising activities.

IRAQ

Education Cannot Wait: Increased Access to Safe, Protective and Inclusive Quality Education to support well-being and learning outcomes. Duration: 30.5 months (December 2021 – June 2024).

War Child UK is part of a consortium for this project with Terre Des Hommes as the lead, and local partners BROB and SSORD bringing expertise in providing Education and Child Protection services in hard-to-reach areas. The consortium brings to this project expertise in providing contextualised protection services for children and youth affected by migration (CYAM), including IDPs (Internally Displaced People), returnees and refugees in formal and non-formal education settings. This intervention focuses on increasing access to education, protection and well-being, and education systems strengthening outcomes as outlined in the ECW-MYRP. Most vulnerable and out-of-school children will systematically be targeted for ALP (Accelerated Learning Programme), catch-up classes and community led back-to-school campaigns. This action has strong community-based grounding, providing ownership, sustainability and addressing negative social norms and discrimination towards most vulnerable groups (girls, children with disabilities, and CYAM). War Child UK expect to reach 600 boys and 900 girls through this project.

DRL Consortium Project: The Marla Ruzicka War Victims Fund (Baghdad and Basra). Budget: USD 1,944,579. Duration: 28 months (1 November 2019 to 28 February 2022).

Our consortium with Heartland Alliance and Handicap International represented War Child UK 's first major US government grant funding. The project worked to help survivors of conflict and their families and communities access the necessary resources to recover in safety and dignity, and contribute to the rebuilding of a democratic, just, and inclusive Iraqi state, including a welcome return to our programme of youth justice. Specifically, the project was implemented across Anbar, Baghdad and Basra providing psychosocial support over 10,000 children, adolescents, youth, and their parents as well as providing case management services, youth livelihoods opportunities and training to government ministries.

Clifford Chance: Early Childhood Education Support Project (Mosul). Budget: GBP 191,075. Duration: 18 months (1 November 2020 to 30 April 2022).

This vital 18-month pilot project addressed early childhood development (ECD) needs for children and their parents and reached 2000 children and 2000 parents/caregivers. It also helped inform War Child UK's wider ECD approach to contribute to access to education for children affected by conflict globally. The project took place in Qayarra, Mosul – predominantly through classes held in container sites at 4 school locations in the area, in coordination with the District of Education. This was done through the provision of psychosocial support (Little Fellows), parenting and caregiver skills sessions, including lessons on how to support their children's learning, ECD training for parents and awareness activities with the Department of Education centred around the importance of early childhood education.

Henri Lambert: Provision of ECD for Children in West Mosul. Duration: 24 months (November 2021 – October 2023).

This programme will provide 800 children with essential ECD (early childhood development) support. This will be done through the provision of high quality ECD sessions accompanied by a caregiver-support package aimed at helping parents create a home-environment that is conducive to learning. The programme will also provide psychosocial support to children and parents (1500), thus assisting them with dealing with emotional difficulties that can potentially act as a barrier to positive cognitive development. Additionally, the programme will include a strong learning element which will be linked to advocacy efforts aimed at engaging local and global ECD actors. The learning components will see project staff across the two countries co-designing a rigorous monitoring and evaluation process and exchanging experiences with the purpose of producing strong policy briefs and actionable recommendations. These will then be shared with global ECD actors such as the Moving Minds Alliance and Global Education Cluster and will hold various events and roundtables to engage global donors and policy makers.

UNICEF: Youth Innovation Labs Basra. Duration: 12 months (November 2022 – October 2023).

This programme will seek to work closely with and through the Ministry of Youth and Sports to meet the needs of youth in Iraq through both capacitating targeted individuals, especially girls, as well as working to empower youth to address the enabling environment. Youth will be targeted at an individual level through providing 400 youth targeted in Basra with foundational life skills, technical skills, and entrepreneurial skills utilising UNICEF's Life skills and Citizenship Education Curriculum (LSCE). This program will be contextualised to ensure these skills are locally relevant, as well as gender responsive. This activity will promote vulnerable and socially excluded girls' right to skills development and learning. It also seeks to enhance employability and recreate the bases of inter-connectedness and social cohesion in fragile contexts, like Iraq. War Child UK will apply a mixed modality of in person learning through and in close coordination with the Directorate of Youth and Sports (DOYS) youth centres as well as utilising UNICEF's online Learning Passport. At the centres themselves, which will serve as Innovation Labs, to ensure an enabling and trustful space, girls will be encouraged and supported by centre staff. This will support them in feeling empowered to engage in their own development.

YEMEN

OCHA: Provision of critical child protection services for vulnerable children living in the conflicted affected districts of Maqbanah and Makha, Taiz Governorate. Budget: USD 543,884. Duration: 15 months (January 2021 to March 2022)**.**

This project supported 6,592 conflict-affected people from the host and IDP (Internally Displaced People) communities in Maqbanah and Makha, Taiz Governorate, by strengthening community-based protection mechanisms that prevent, mitigate, and respond to protection issues and providing specialised assistance to children and adults with specific protection needs. War Child UK established three community centres, provided case management services, legal documentation assistance, psychosocial support, and established community-based protection committees.

OCHA: Provision of critical child protection services for vulnerable children living in the conflict affected districts of Dhi As Sufal and Al Makhadir, Ibb Governorate. Budget: USD 413,845. Duration: 12 months (August 2021 to August 2022).

This project supported 1,861 conflict-affected children and adults from the host and IDP communities by strengthening community-based protection mechanisms that prevent, mitigate, and respond to protection issues and providing specialised assistance to children and adults with specific protection needs. Specifically, this will be done through the provision of micro-grants for community protection committees, case management for children, cash for protection and psychosocial support delivery.

OCHA: Provision of emergency, life-saving assistance and protection to the most vulnerable in Ibb governorate Duration: 12 months (October 2022 to September 2023).

War Child UK has been working in Ibb governorate, with a previous UNOCHA (United Nations Office for the Coordination of Humanitarian Affairs) Child Protection grant until December 2022. This project is a continuation of this work, to respond to the child protection needs of vulnerable children in the area, as well as continue to capacity build the surrounding community to enhance the overall protective environment. We will be continuing the vital work that was set-up in the first phase of this project, which includes: provision of specialised case management for children and referrals to other local agencies, provision of cash for protection assistance, continued support to community-based child protection committees, capacity building for governmental and non-governmental partners on Child Protection topics and training to community groups to set up micro-grants in their areas.

OCHA: Improving access to quality inclusive accredited formal education for most vulnerable children in both districts of Al Mansoura and Dar Sa’ad, Aden Governorate. Duration: 19 months (August 2021 to March 2023).

This project will directly assist a total of 2,080 beneficiaries of the most vulnerable children, children with disability, muhamasheen, working and out of school children, and girls and female teachers, and school personnel in Al Mansoura District and Dar Sa'ad, Aden governorate. As educational services are seldom close to households this poses a key barrier for persons with disabilities, and female children and teachers and families cannot afford costs of transportation nor learning materials. Additionally, some schools have limited capacity and unsafe learning environments, so we will rehabilitate schools and provide essential learning materials including desks, whiteboards and teacher kits. Moreover, volunteer teachers are not being paid and so we will provide these teachers with monthly incentives to ensure continued education provision. We will also provide a number of teacher trainings to better equip teachers to work in this environment, including training on topics such as hygiene promotion and working in crisis contexts, with the aim to enhance the overall quality of the education provided.

Children in Conflict: Food Security and Livelihoods and Education in North Yemen. Duration: 10 months (December 2022 – September 2023).

The project will run from 1 of December 2022 to 30 September 2023, with MPC transferred in four rounds throughout the project. 393 households (HH) will receive a multi-purpose cash transfer (MPC),

contributing to enabling them to meet their basic food needs. These households comprise (275 Men, 413 Women, 825 Boys, 1,238 Girls, a mixture of IDPs and host community) will be targeted through this intervention. The response was informed by the ongoing child protection project that is being implemented in the proposed district of Al-Makhadir where cases managed by War Child UK social workers and Child Protection Assistants were identified to need food assistance. This is compounded by the recent withdrawal of WFP (World Food Programme) assistance due to lack of funding. Furthermore, other actors do not specifically put a lens on children's food needs. Specifically, this intervention will complement ongoing efforts while responding to evolving needs and child protection gaps. This cash intervention will ensure more comprehensive case management package, through closely working with the child protection team to refer identified children with food needs. This funding will integrate food security and livelihoods activities with the newly secured Child Protection Grant under the Yemen Humanitarian Fund Standard Allocation 1 2022. With this approach and as lesson learned from the last project, authorities (SCAMCHA) will be more flexible to approve Child Protection Projects that are integrated with other sectoral activities.

CSSF (Conflict, Stability and Security Fund): Protecting the children of Taiz, Yemen from Violence and Exploitation. Budget: GBP 98,000. Duration: 4 months (September 2022 – December 2022).

This project has supported conflict-affected children and their families and communities from both the IDP and host communities in Al-Mukha, Taiz governorate. War Child UK's intended goal for this project was for children to be adequately protected from violence, exploitation, abuse, neglect, and recruitment. To deliver this, we provided psychosocial support services, case management, cash assistance, parenting skills sessions, and community-based child protection activities. This, in turn, contributed to improved wellbeing among conflict-affected children and their families in Taiz.

Education Above All (EAA): Introducing the Internet-Free Education Resource Bank (IFERB). Budget: USD 4,050.00 (GBP 3,379.72). Duration: 6 months (February 2022 – August 2022).

This project aimed to improve the literacy and numeracy skills of 450 boys and girls at primary school age from the internally displaced people and host communities in 2 districts of Maqbanah and Al Makha, Taiz Governorate. This project was implemented in integration with a War Child UK child protection project where we established 6 child friendly spaces to provide psychosocial support activities. The participants targeted were out of school IDP children (boys and girls) living in camp sites located in both rural districts of Al Makah and Maqbanah in Taiz governorate. The child friendly spaces were managed by trained male and female facilitators who were trained on tools and resources provided by EAA; children completed age appropriate learning packages on a variety of different subjects including literacy, numeracy, and socio-emotional learning.

ADVOCACY

War Child UK's advocacy work serves to promote the rights of all children affected by conflict – both those we support through our programmes and those who are beyond our reach. In 2022, we continued to advocate for the British Government to play a constructive global role in protecting children in conflict.

In Spring we launched our second report in the *Being A 'Force for Good'* series which challenged the UK on its partnered military operations with states that violate children's rights. In collaboration RUSI, a leading defence thinktank, we brought together British military officials and child rights experts to identify means to improve child protection in military operations. In response to our report, the MoD convened an internal consultation on partnered military relationships. We commenced research for the final report in the *Being A 'Force for Good'* series looking at the UK's record on children that have been recruited by armed groups, and the UK's policy on British nationals currently detained in northeast Syria. The findings of the report were shared at a side event during the Conservative Party Conference. This report will be launched in Spring 2023 with a public facing campaign. War Child UK has also further developed country office advocacy plans, and supported country-based colleagues to brief MPs.

In April we co-hosted an international conference marking the 25th anniversary of the UN (United Nations) prioritising Children Affected by Armed Conflict, which brought together UN agencies, diplomats, government representatives and civil society. The conference generated fresh ideas and galvanised agencies to recommit to the issue of reintegrating children leaving armed groups. Additionally, War Child UK has played a significant role in the creation of a UN led global reintegration programme, which we hope to see launched in 2023. On the global stage we supported Patrick Kumi, a former VoiceMore member, to deliver a powerful speech to the UN Security Council debate on children and armed conflict.

We continued to maintain a constructive dialogue with the FCDO. We saw that efforts made in the previous year to encourage the UK government to prioritise child protection in relationships with partner states pay off, with a key ally signing an agreement guaranteeing that children, arrested by the military would be handed over to civilian authorities.

We continued to raise the voices of young people affected by conflict, notably through our youth-led advocacy programme VoiceMore. We published a report based on the work of the VoiceMore group in Massisi in the Democratic Republic of Congo. The report, which focused on the recruitment and use of children in armed groups, was accompanied by a podcast that was delivered to the Wilton Park conference. In Autumn we finalised "The VoiceMore Handbook," a comprehensive guide to enhance youth engagement and advocacy through the VoiceMore methodology. The Handbook will be formally launched in Spring 2023. Finally, we launched a new advocacy-focused programme "Youth Action for Protection and Peace" in the Democratic Republic of Congo, funded by the US Bureau of Democracy, Human Rights, and Labor. The VoiceMore methodology will be an integral component of this programme, which will run until Q1 2024.

4.4 OUR ACHIEVEMENTS AGAINST STRATEGY

PILLAR A – IMPLEMENT A STRATEGIC IMPACT MODEL

The war in Ukraine, a worsening humanitarian crisis in Afghanistan, and continued conflict in the Democratic Republic of Congo created the impetus for War Child UK to significantly strengthen our capacity to respond to emergencies. Together with War Child Holland, a significant response was launched to support children affected by the war in Ukraine both within the country and in neighbouring countries. In Afghanistan we launched a scaled-up programme reaching 150,000 children affected by the humanitarian crisis there, although we were forced to pause this programme when in December the Afghanistan authorities issued a ban on female staff working for NGOs. We also assisted children and their communities affected by continued conflict in eastern Democratic Republic of Congo. To manage War Child UK's growing emergency response work, a new senior humanitarian manager role was created and filled.

Important improvements in systems included launch of new grant and risk management procedures to strengthen programme delivery and accountability. All aspects of safeguarding systems were strengthened through establishing a dedicated team of safeguarding professionals providing training and support in every country, together with improved policies, reporting and case management systems. A child protection resource library was established, early childhood development practices were strengthened through programmes in Iraq and Jordan, as well as piloting innovative approaches to livelihood programmes, including cash assistance, technology, and sustainable market linkages. And we improved country programme capabilities in monitoring, evaluation, and learning.

Our strategic aim to be a thought-leader in the area of reintegration was also progressed through securing new funding and launching programmes in both the Democratic Republic of Congo and Yemen. We held a remarkably successful conference at Wilton Park on reintegration of children who have been involved with armed groups with our partners in the Global Coalition for Reintegration, notably Save the Children, the Norwegian and UK governments, UNICEF, and the UN Secretary General's Special Representative for Children in Conflict.

Future plans

A priority will be to find ways to resume work to reach both boys and girls in Afghanistan, following the ban by the authorities on women working for NGOs, and we will also continue emergency responses in Ukraine and the Democratic Republic of Congo.

The focus on reintegration of children who have been involved with armed groups will continue with War Child UK leading a joint-agency advocacy campaign to repatriate British families from northeast Syria and we aim to start a new reintegration programme in Iraq. We will also launch the 'VoiceMore' youth-led advocacy handbook in collaboration with the UN Committee on the Rights of the Child, the UN Secretary General's Special Representative for Children in Conflict and Save the Children.

We will focus on further strengthening technical quality assurance and on ensuring that programming is participatory, accountable, and inclusive. This will include designing and rolling out tools to assess partners' technical capacities; rolling out cash and voucher programming; reviewing War Child UK's approach to gender across our operations and programmes; launching an innovative approach to context analysis; and updating our partnership policy and localization approach. And we will pilot exciting innovations, including War Child UK Football Club and Socio-Therapeutic Horticulture.

PILLAR B - MAINTAIN A SUSTAINABLE FINANCE MODEL

Achievement and performance in 2022

In 2022, we raised £8.3 million from voluntary unrestricted income - an increase of over £0.8 million on 2021, with a stunning £2.5 million from restricted sources. The People's Postcode Lottery continue to play a pivotal part of our portfolio, with a contribution of £3 million. We remain so grateful for this long-term partnership, and the contribution that the players make to our work.

The dominant feature of 2022 was our fundraising in response to the Ukraine emergency. We were able to quickly repurpose our Aid Match appeal to focus on Ukraine – even though the restricted element was going to Yemen, we were able to mobilise our donors the public to respond because of the unrestricted support that we always give in emergencies. We saw an outpouring of creativity and generosity with gigs from Muse, Portishead and Idles as well as an extraordinary response from community and challenge donors. Our philanthropic donors played a critical role in ensuring a very solid response in Ukraine.

Our ambassadors continue to play an important part in our fundraising – with Marcus Mumford doing an event in Montana for the Ukraine crisis which raised over $1 million. Marcus and Carey Mulligan hosted our Wassail, this year in New York, which raised just under $1.0 million – the highest Wassail on record. A particular highlight from Q4 was the Ambassadors Dinner hosted by Vanessa Kirby and Gillian Anderson which raised over £400,000 which was an incredible result. It was a part of an important stewardship journey for Gillian Anderson who subsequently became a War Child UK Ambassador in January 2023.

Future plans for 2023

The key feature of 2023 will be cementing our strategy – of focussing on sustainable income and relationships. This will see a more stable regular giving programme (which was paused in 2022 due to critical database and tracking work that was not in place) and a stronger partnership offering. The latter has suffered due to staff shortages, and although we have secured some very exciting partnerships (Lloyd Webber theatres and Aesop), we want to ensure a much stronger pipeline and strategic approach.

We will continue our focus on relationships with rolling out the ambassador and advocate strategy and a strong push for more ambassadors, mindful of the need to diversify from the more traditional support we have attracted.

PILLAR C - LEAD ON VALUES AND STRONG PARTNERSHIPS

What we achieved in 2022

We built on our exploration of anti-racism in 2022 by setting up a working group to design a new organisational value of anti-racism. We ran a 5 month in depth learning process for our team on power, privilege, and its impact on our work and our sector. This learning has fed into the design of our new War Child Alliance, which is an attempt to unravel traditional power relationships and create a new NGO platform where conflict country teams and fundraising offices will collaborate in a structure which shares power between the different parts of our global organisation.

Partnerships enable War Child UK to reach more children, and to build the case for change in a sector which underinvests in the protection and mental health of children in Humanitarian crises. Our response to the Ukrainian conflict was entirely through existing partner organisations in Ukraine, Romania, Moldova, and Hungary. In Afghanistan we signed a new partnership with two Afghan organisations which will deliver support and education to over 200,000 children in 2023.

In 2022 War Child UK was intensely involved in the steering group of the Global Programme for Reintegration – an initiative under the leadership of UNICEF designed to agree a new direction for the quality and scale of work to reintegrate children back into their communities following armed conflict. We worked closely with the Moving Minds Alliance to share knowledge and commitment to Early Childhood Development in the Humanitarian Sector.

We worked closely with colleagues in War Child Holland to design the go and governance and organisation charts for the new War Child Alliance. After extensive staff consultation the design was approved by our respective Boards in December 2022.

Future plans

Our new organisational value for anti-racism will be approved in early 2023. We acknowledge that from the outset we will need to work hard to realise this value, and to change our organisation in order to live up to it. The value will be accompanied by a strategy to move us closer to being an anti-racist organisation in the future.

We will undertake the construction of the War Child Alliance according to the design approved by our Boards in 2022. This includes the registration of a new Foundation called the War Child Alliance and the migration of our programme staff into this new platform, which will deliver projects on behalf of War Child UK, War Child Holland, and other fundraising offices. The future governance of the Alliance is designed to have most trustees coming from conflict affected countries, with programme countries and fundraising countries collaborating in an Alliance Assembly to discuss the values and long-term aspirations of the movement.

5. FINANCIAL REVIEW

INCOME

In 2022, we raised £19.1 million, an impressive 29% increase from 2021 reflecting significant growth in both unrestricted income (20%) and institutional income (39%).

We raised £10.1 million of restricted income which makes up 53% of our total income. The growth from £7.3 million in 2021 is largely driven by UNICEF funding secured in Afghanistan, where we secured War Child's largest ever grant. We continued to work with a variety of institutional donors and foundations such as United Nations High Commissioner for Refugees, other UN agencies and the Open Society Foundation. In addition, Children In Conflict raised over a million pounds in restricted funding for our Ukraine Emergency response through private donors in the US. We also worked in consortium with other NGO partners, using funding from the US Government and the UK Foreign, Commonwealth and Development Office (FCDO).

We raised £9.0 million in unrestricted income in 2022, representing growth of 20% from 2021. Much of this was due to successful campaigns run in response to the war in Ukraine and a record fundraising year from Children in Conflict, which raised £750k through the Winter Wassail held in New York. Once

again, we invested in our regular giving capacity, put on our successful BRITs Week series of gigs, ran an effective Armistice campaign through our Gaming team, and hosted an Ambassadors' Dinner. The People's Postcode Lottery funding continues to be a major source of unrestricted income, providing a total of £3.0 million in 2022, up from £2.5 million in 2021.

EXPENDITURE

In 2022 we spent £17.0 million, an increase of 17% on 2021, driven by a 20% increase in project expenditure in our country offices. The majority of our expenditure - 83% - was spent on achieving our charitable objectives. Our restricted expenditure was £8.6 million, a 20% increase on 2021 and was primarily due to the massive increase in funding in Afghanistan (up 286%) due to the rapid expansion of our UNICEF projects following on from the takeover by the Taliban. This was partially offset by falls in restricted funding in DRC and Iraq due to a challenging funding environment.

Our unrestricted expenditure in 2022 was £8.3 million, which represents a 14% increase from 2021. This is due to the continued investment in fundraising, particularly individual giving, programme support functions, and an increase in spend on charitable activities, such as Country Offices, by £0.5 million.

YEAR-END POSITION

In 2022, War Child created a net surplus of funds amounting to £2.1 million. This consists of a surplus on unrestricted funds of £672k and a surplus on restricted funds of £1.5 million.

In 2022 we invested £200,000 of the surplus in unrestricted funds in our Continuity Business Reserve to £2.2 million, to accommodate the increase in our core operating costs. This increase comes after maintaining the reserve at £2 million from 2020 to 2022 through the global pandemic. Funds raised through specific appeals for Ukraine and Afghanistan have been added to the designated reserves and will be used in 2023.

War Child's net current assets total £6.7 million (2021: £4.5 million). Total reserves are £6.7 million (2021: £4.5 million) consisting of:

- Unrestricted funds

    Continuity Business Reserves £2.2 million (2021: £2.0 million)

    Working Capital Reserves £1.1 million (2021: £0.7 million)

    Tangible Fixed Assets £25,000 (2021: £5,000)

    Designated Reserves £287,000 (2021: £308,000)

- Restricted funds £3.0 million (2021: £1.5 million)

Reserves policy

War Child's reserves policy is to ensure that we hold sufficient continuity business and working capital reserves at any point in the financial year (these reserves equate to unrestricted funds, excluding tangible fixed assets and other designated funds, but including investments) to address the significant risks posed to the organisation, our participants, and our employees of working in and around war zones.

Unrestricted reserves

War Child splits unrestricted reserves into:

- Continuity Business Reserve. This is held at all times by the organisation to mitigate against the risks in War Child's operating environment (the principal risks and uncertainties being explained in more detail on page 33). The target for continuity business reserves is calculated through a detailed assessment of the core running costs of the organisation and the risk profile of income. We have increased these reserves by ten percent in 2022 to £2.2 million. They include £24,000 of investments held as art assets. This amount needs to be available to cover risks that may materialise throughout the year.
- Working Capital Reserve. Due to the nature of our funding, War Child's income fluctuates throughout the year, with significant fundraising events and cash received at the end of the year, while the expenditure profile is flatter. To manage our cash position throughout the year, it is necessary for War Child to hold a working capital reserve, which allows War Child to maintain sufficient cash balances. We are ending the year with working capital reserves of £1.1 million, which is an increase from 2021 (£0.7 million) and in line with our 2022 budget forecasts.
- Tangible Fixed Assets. The current value of War Child's tangible fixed assets is £25,000.
- Designated Reserve. Funds raised through specific appeals in 2021 and 2022 amounting to £287,000 at the close of the year, have been set aside by our Trustees in support of our Afghanistan response programme and the Ukraine Emergency Response.

War Child has assessed its Continuity Business Reserves and Reserves policy given the overall context our growth trajectory and income strategy. The 2023 budget assumes a 10% increase in income. We expect some growth in philanthropy and in events income, with the Wassail returning to London in 2023. We are also expecting a good year for grants income. We start the year with over £9.0 million in grants income already secured – more than twice as much as we have pre-secured in any previous budget period. We are therefore maintaining our Continuity Business Reserve at £2.2 million.

Restricted reserves

Restricted funds are tied to a particular purpose which has been specified by the donor. Restricted reserves reflect the unspent balance of any of these funds. Restricted reserves at the end 2022 were £3.0 million, an increase of £1.5 million compared with the 2021 year-end position.

Grants of £949,000 in 2022 (2021: £207,000) have been made to third party non-governmental organisations and other charities where this supports our charitable objectives. This increase is largely due to our Ukraine Emergency Response. See note 3 in the accounts for further breakdown.

War Child will make a grant only if the non-governmental organisation or other charity meets the following criteria:

1. It has registered with the relevant government authorities
2. The objectives of the proposal are compatible with our mission statement and objectives
3. The last financial annual report is produced with full accounts
4. A formal agreement is signed with War Child.

GOING CONCERN

The Trustees have reviewed War Child's reserves and Continuity Business Reserves position in light of the reserves policy discussed above. They have reviewed the group's forecasts, projections, and risk

assessed income and expenditure and have a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future. With organisational growth forecast across restricted and unrestricted income streams, the Trustees have approved the 2023 budget. The 2024 to 2025 forecasts for the proposed War Child Alliance programme merger with War Child Holland have been reviewed, with the best available knowledge at the time and potential income has been stress tested to ensure that expenditure in the new structure can withstand income pressures. They are confident that the planned reserves are sufficient at the year end to manage any foreseeable downturn in the UK and global economy. The Trustees consider that there is a reasonable expectation that War Child has adequate resources to continue in operational existence for the foreseeable future and for this reason, they continue to adopt the 'going concern' basis in preparing the accounts.

INVESTMENT POLICY

War Child's investment policy is to protect our capital, particularly given the constraints of restricted project funding and the often high-inflationary environments in which we operate. Tolerance to capital instability is low, and the charity adopts a cautious attitude to risk. War Child's assets should be held in cash or low-risk government bonds, although certain investments are also held in art assets to protect against long-term devaluation.

Given the overseas nature of much of War Child's expenditure, and the risk posed to the charity through foreign exchange movement, we limit the exchange between currencies where possible. Further investments may range from short to long term, maturing in line with the planned expenditure cycle across War Child's projects.

Current investments are comprised of £24,000 of art assets.

War Child Trustees have delegated decision making on investment matters to the Audit and Risk Committee. The charity manages our own investments and has a nominated list of authorised signatories, two of whom are required to make any investments on behalf of the charity.

6. PRINCIPLE RISKS AND UNCERTAINTIES

War Child UK divides risks into two categories: strategic risks and operational risks. Strategic risks present a significant threat to us achieving our strategy. They are monitored closely by both the senior leadership team and the Board of Trustees. Operational risks concern mainly internal processes and controls. They can be managed through effective systems and good practices and are monitored closely by the management team.

There is some fluidity between the risk registers, with severe operational risks being elevated to the strategic risks register if felt appropriate or they need specific attention. Risks are scored according to how likely they are to occur and the impact they would have on the organisation. The Board of Trustees weighs up the tolerance the organisation has for the risk and the management looks at ways to mitigate the risks.

The risk registers are periodically reviewed, in accordance with War Child UK's risk policy, to ensure the registers remain up-to-date and relevant. A deep dive into the strategic risks is done on a rotational basis at the Audit and Risk Committee. This Committee meets every quarter and at each meeting it reviews a specific risk in detail, working through the register, so over a period of time a deep dive of all risks is completed.

Risk that children or other participants suffer abuse in connection with their involvement with War Child programmes as a result of a failure to maintain a strong culture, standards, knowledge, and good practice on safeguarding including Prevention of Sexual Exploitation, Abuse and Harassment (PSEAH) of children and adults at risk

Keeping children safe is our priority. We have a comprehensive child safeguarding policy and code of conduct, and we are committed to training staff in this area. In 2022 we updated our safeguarding policies and processes in collaboration with our colleagues in War Child Holland, creating agreed standards for safeguarding across the 14 countries in which our two organisations are operational. We also followed through on the commitments we made to training and extra safeguarding staff following our Safeguarding review in 2021. We now have three travelling Child Safety and Safeguarding Advisers based centrally whilst each country programme has at least one full time safeguarding professional on their country team, often supported by safeguarding focal points in different locations.

The Child Safety and Safeguarding Advisors provide monthly reports to the Senior Leadership Team and attend the quarterly Board Audit and Risk Committee Meeting.

Risk that our security system fails to provide adequate levels of risk management in the places where we work

Our work takes our teams to insecure locations which can pose significant security threats to staff and children. Our Global Security Advisor works closely with a team of in-country security officers to analyse the risks and implement mitigation strategies so we can work in volatile environments, without undue risks to our staff or children.

All staff working in or travelling to our country programmes must complete hostile environment awareness training (HEAT) and we employ Country Directors who are experienced in security management and are able to comply with security regulations.

We invest resources in making our compounds and project locations more secure and in confirming lockdown and evacuation procedures in case of threats. We engage actively in national security networks and our Global Security Advisor meets weekly to update senior leaders on the current situation in our working environments. The Global Security Advisor reports to the quarterly Audit and Risk Committee meetings and we have a Crisis Management Plan and a committee ready to convene as needed.

Risk that we do not achieve a critical mass of evidence or programme work or alliance and profile building to achieve thought leadership or risk that we fail to invest sufficient technical resource and programme discipline to develop a strong platform of core interventions

To be able to deliver high quality programmes, War Child UK has invested in the specific technical skills of Child Protection, Reintegration, Education in Emergencies, Livelihoods and Cash, Youth Advocacy and Participation and Monitoring, Evaluation, Accountability and Learning (MEAL) in both our country programmes and in the London office.

We invest in studies and evaluations that can show the impact of our work on the wellbeing of the children and families involved. We have an agreed research agenda that accompanies our programme quality approach which generates findings and data that can be disseminated and enhance our on-going programmes. We ensure lessons learnt are built into future planning and continually adapt our programming, including developing innovations to our programmes to allow operations to continue during the global pandemic.

We have integrated the Core Humanitarian Standards into our own programme standards so we can assess our work against agreed common standards. We have completed a comprehensive self-assessment against these standards and have an action plan in place for specific improvement. We produce an annual results report so we can assess and demonstrate our global achievements.

We are keen that our work is focused on what children tell us they need, rather than on what we assume they want. Championing the voices of children is one of our principles and we believe that children and young people are the best advocates for their own safety, education and opportunities.

Risk of insufficient and non-diverse funding preventing us from continuing to grow our impact and support more children and that we fail to maintain our reserves on an on-going basis in line with the growth of the organisation or maintain sufficient working capital to enable the organisation to continue operations

To mitigate this risk, we develop robust fundraising strategies and look for innovative ways to raise funds. We build strong relationships with supporters and work hard to maintain their trust. We are investing in ways to diversify our funding base and in approaches to expand our supporter base and increase our mass market fundraising, so that we are not overly reliant on single sources of income. We cultivate strategic relationships with our institutional donors to build our reputation and credibility with decision makers. We are thoughtful about the donors we work with, and our screening process helps us avoid accepting funding from sources that are not compatible with our values.

Our fundraising teams work energetically to grow our funds to respond to children who desperately need support – both in the areas where we already work and in new territories. We invest in the right capacity at London office and in our country programmes to ensure that we can produce high quality proposals and manage donor relationships and opportunities proactively.

We closely monitor both our income and expenditure and during the global pandemic we have ensured that our expenditure has been kept within our income levels and have thus been able to maintain our Continuity Business Reserves.

The Risk that the transition to Alliance working is abandoned or is achieved at avoidably high cost

We believe that combining our programmes teams and country offices with those of War Child Holland will create a powerful combination which will allow us to have more impact together than we would be able to have separately. We believe that our resources will expand more quickly, our programmes will reach more children, and our ability to influence other organisations to adopt and fund the kind of support that children need will be greatly enhanced. We also believe that the Alliance will achieve genuine sharing of power between the viewpoints of the countries where we raise unrestricted funds and and the conflict countries in which we work. We recognise that the changes involved are significant, and that we will be asking our staff and leadership to trust each other through a period of transition, and to work together to solve problems which will inevitably arise during such major structural changes.

Our changes are mapped out according to a clear timetable, with the construction of the Alliance proceeding through collaborative working groups, with the coordination of a professional change manager, under the supervision of the CEOs of both War Child UK and War Child Holland. A Steering Group is overseeing the process, and we are reporting on progress and exceptions to our Boards on a regular basis. We see staff wellbeing as an overarching priority during the next 24 months of change and are regular surveying our staff to increase our understanding or how people are experiencing the changes through the year.

7. SAFEGUARDING AND SERIOUS INCIDENTS

War Child UK is committed to keeping all who come into contact with our programmes safe from harm and abuse. 2022 was focused on implementing the safeguarding action plans at a global and country level. The 2021 Safeguarding Review gave us concrete steps and areas to improve our safeguarding approach. 2022 was spent implementing key changes to ensure that all elements of an effective safeguarding system were in place.

The new Head of Safeguarding joined War Child UK in early 2022, working quickly to put safeguarding coordinators in place in each country. The safeguarding coordinators work closely with country management teams to mainstream safeguarding into all aspects of our projects, including safer recruitment, child safety, and staff awareness. We have also hired two global safeguarding advisors who oversee investigations and work closely with country coordinators to provide support and cohesive safeguarding approaches.

The increased resources in 2022 allowed us to invest essential areas in the safeguarding system. With War Child Holland, we developed a new Global Safeguarding policy as well as a new Global Prevention of Sexual Exploitation, Abuse, and Harassment policy. The joint policies will set us up well for a smooth transition into the Alliance and bring War Child UK's approach in line with sector standards. These policies have been translated and rolled out in all five of our country programmes. We also revised our Case Management Standard Operating Procedure, which now clearly lays out how all safeguarding investigations will be conducted and our guiding principles for case management.

The Safeguarding Review highlighted a lack of comprehensive training for staff in safeguarding and Prevention of Sexual Exploitation and Abuse (PSEA). As part of the rollout of the new policies, all staff across the organisation received mandatory training. The training covered key principles of safeguarding, how to identify and report concerns, the new investigation procedures, and the survivor centred approach.

2022 was also a year spent building trust and awareness in safeguarding among staff and communities. We implemented innovative approaches in communities, such as teaching children and parents a song about what types of concerns to report, and the community-based phone number used for reporting. We have also adapted a children's book to communicate key safeguarding messages to children. The book includes facilitation questions by age group for staff to have age-appropriate conversations about consent, safety, and appropriate contact with staff.

We recognise that there are numerous barriers to reporting for both staff and programme participants. We established a new Speak Up system, a third-party platform that facilitates confidential and anonymous reporting. We also conducted focus group discussions with communities to learn more about what type of reporting mechanisms they would like in place. The combination of increased awareness, trust, and reporting mechanisms were successful at increasing the number of reports we received in 2022.

In 2022, there were 22 cases reported to the Safeguarding Team. There were 16 cases reported in the Middle East and Asia regions, 5 cases reported in Africa, and 1 in the UK. Overall, there were 12 cases related to children, 9 related to sexual misconduct involving adults, and 1 case was referred to Whistleblowing for appropriate follow up. The cases were responded to in line with our internal organisational safeguarding case management procedures that align to sector good practices. Moreover, each case provided important lessons learnt and cases were shared across the organisation

to promote cross-learning, enhance transparency and accountability, and strengthen our feedback and complaints response mechanisms.

8. OUR GOVERNANCE

War Child UK is a charitable company limited by guarantee. We were incorporated on 30 July 1998 and registered as a charity on 22 September 1998. The company was set up under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. This was amended on 8 June 2018. The objects in our Memorandum of Association are:

To bring relief to persons anywhere in the world who are suffering hardship, sickness, or distress as a result of war and (but without prejudice to the generality of the foregoing) to bring such relief to children who are so suffering.

To advance the education of the public in the effects of war and especially the effects of war on children.

Our Board

The Directors of War Child UK are the Trustees, collectively known as War Child UK's Board. The Board, War Child UK's governing body, comprises of ten Trustees. Trustees serve an initial term of three years that can be extended up to a maximum of six years. The Board has guaranteed the liabilities of the company up to £1 each.

The Board is responsible for overseeing the governance of all War Child UK's work and delegates the day-to-day management to the Chief Executive Officer (CEO) and Senior Leadership Team (SLT). The details of this arrangement are set out in a Delegation of Authority document, which is regularly reviewed. The Trustees remain collectively responsible for the charity. All powers delegated under this policy are exercised in good faith based on the understanding of the final authority of the Board.

In 2022, the Board met quarterly. At each meeting it reviewed the charity's overall progress based on reports from the Senior and Extended Leadership teams and reviewed our financial position and organisational risks. The alliance with War Child Holland and all the other War Child branches has been discussed thoroughly and the Board approved the process at the Board meeting on 15 December 2022. Becoming an anti-racist organisation was discussed, as was a plan to diversify the Board and to explore the War Child family configuration; a working group has been created to draft the value and the strategy to acquire a fifth organisational value.

The Board approved the budget and annual plan for 2023.

Our committees

The Board has delegated specific responsibilities to two sub-committees, as detailed below, whose membership is appointed by the Board and who meet quarterly.

The Audit and Risk Committee is responsible for ensuring we manage our risks and have strong internal controls. It reviews our internal and external audit reports and our incident reporting logs. It commissioned and reviewed an organisation wide Safeguarding Review.

The Committee received updates on key risks affecting War Child UK's operations, including continued impact of the global pandemic, safeguarding, security, HR, finance, fundraising, data protection legalisation and closely reviewed the situation unfolding in Afghanistan. The committee considered War Child UK's approach to foreign exchange, investments, and reserves.

The Programme Quality Committee rotated deep dives into each of our country programmes and thematic areas by inviting representatives from the country programmes and programme quality team to present their work and provided support and advice on specific topics. The Committee also examined War Child UK's quarterly participant numbers, its institutional funding pipeline and assessed learnings from evaluations.

Trustee recruitment and training

To make sure our governance is as effective as possible, we draw on skills and expertise in a range of areas including financial management, programmes, safeguarding, fundraising and legal. We review the skills and expertise of our Board members to identify any gaps.

War Child UK operates an equal opportunities policy and encourages applications from diverse backgrounds. Trustees are appointed following open advertising. Interviews are then conducted by the Chair and CEO, with input from other Trustees and Senior Leadership.

All new Trustees receive a structured induction programme, covering all aspects of the role and the organisation. As part of this they are given copies of War Child UK's Memorandum and Articles of Association, governance document, strategy, business plan, the previous year's annual accounts, the current year's budget, child safeguarding policy, code of conduct and any relevant committees' terms of reference.

New Trustees must complete and sign a declaration of interest, anti-bribery policy, fit and proper person's declaration and War Child UK's code of conduct and safeguarding policy. We also offer training to all Trustees.

At the 30 June 2022 Annual General Meeting as per item 2.3.2 Term of appointment of War Child UK's Governance document the Board acknowledged that Heather Francis retired as Trustee in March 2022 and that Caroline Browne was appointed as Trustee and Treasurer in April 2022.

Shruti Mehrotra was re-appointed by the Board for her second and final term for three years from April 2022. In September 2022 two new trustees were appointed for their first term on the War Child UK trustees' Board: Tara Rajah and Maria Panayi. In the same month, Sarah Dunn retired from the Board. Finally, in December 2022, Tom Scourfield retired as well after his second term ended.

On the basis of the quality of service we are receiving during the Annual General Meeting (AGM) meeting of the 30 June 2022 the Board recommended the appointment of Crowe as our external auditors for 2023.

Consideration of public benefit

War Child UK gets children back into school. We work with children formerly associated with armed forces and groups to create new opportunities for them and to reintegrate them into their communities. We promote justice for young people in detention. We also work with children and young people to demand their rights and change policies and practices that affect them.

War Child UK Trustees ensure that War Child UK carries out our aims and objectives, and that these benefit children marginalised by war in Afghanistan, Central African Republic, Democratic Republic of Congo, Iraq, Yemen, and Ukraine. The Trustees have considered the Charity Commission's published guidance on the public benefit requirement under the Charities Act 2011.

War Child's international partnerships

War Child UK is one of three independent War Child organisations who run programmes in conflict-affected countries – the other two are War Child Holland and War Child Canada.

Between us, we help children affected by conflict in a total of 19 countries. We collaborate whenever

possible to ensure we benefit from cost sharing, office space, submitting joint proposals, shared learning, pooled knowledge, and joint fundraising initiatives.

We work closely with our affiliate, War Child Australia, to raise money for projects that we deliver. War Child Australia was formed in 2002 and is staffed entirely by volunteers, meaning their administration costs are incredibly low. War Child also works with a partner organisation in the United States called Children in Conflict. War Child US is an affiliate of War Child Canada.

War Child Trading Limited is a wholly owned subsidiary of War Child. During 2022 War Child Trading Ltd made a £103,000 profit, which will be made as a donation to the charity.

Key management remuneration

War Child UK is organised into three departments, led by Senior Leadership Team members reporting to the CEO. Their salaries are subject to the same approach we use for employees. The CEO's salary is reviewed annually by War Child UK's Board of Directors and a decision is made by Trustees on the level of remuneration. A salary scale review is carried out periodically by the Senior Leadership Team to ensure that our salaries remain commensurate with comparable charities, with a benchmarking exercise started in December 2022 and implemented from January 2023.

9. OUR MANAGEMENT

BOARD OF TRUSTEES

John Fallon (Chair)

Heather Francis (Treasurer – retired March 2022)

Cleo Blackman

James Briggs

Sarah Dunn (retired in September 2022)

Siobhan King

Rod MacLeod

Shruti Mehrotra

Tom Scourfield (retired in December 2022)

Caroline Browne (Treasurer from March 2022)

Maria Panayi (appointed in September 2022)

Tara Rajah (appointed in September 2022)

COMMITTEES

Audit and Risk Committee

Heather Francis (Chair – retired March 2022)

Caroline Browne (Chair from March 2022)

James Briggs

John Fallon

Siobhan King

Tara Rajah (appointed in September 2022)

Programme Quality Committee

Rod MacLeod (Chair)

Cleo Blackman

Sarah Dunn (retired in September 2022)

John Fallon

Maria Panayi (appointed in September 2022)

Laura Boone (co-opted member)

COMPANY SECRETARY

Tracey Deal (resigned July 2022)

Rob Williams (from July 2022)

CHIEF EXECUTIVE OFFICER

Rob Williams

MANAGEMENT

Director of Fundraising and Communications:

Helen Pattinson (on maternity leave from September 2021 to August 2022)

Interim Director of Fundraising and Communications:

Dean Anderson (until September 2022)

Director of Programmes and Advocacy:

Colette Fearon (resigned January 2022)

Interim Director of Programmes and Advocacy:

Jon Mitchell (appointed April 2022)

Director of Resources:

Tracey Deal (resigned July 2022)

Barrie Roulston – Head of Finance & IT (appointed to be part of the Senior Leadership Team from July 2022)

REGISTERED OFFICE AND PRINCIPAL ADDRESS

Studio 320, Highgate Studios, 53-79 Highgate Road, London NW5 1TL (until September 2022)

Part Fourth Floor East, Dunn's Hat Factory, 106-110 Kentish Town Road, London NW1 9PX (from September 2022)

AUDITOR

Crowe U.K. LLP, St Bride's House, 10 Salisbury Square, London, EC4Y 8EH

BANKERS

Lloyds Bank, 39 Threadneedle Street, London, EC2R 8AU

SOLICITORS

Bates Wells Braithwaite, 10 Queen Street Place, London, EC4R 1BE

COMPANY NUMBER

03610100

CHARITY NUMBER

1071659

10. THANK YOUS

A huge thank you to our staff, volunteers, and supporters, who dedicate their time, energy, and resources to War Child UK 's cause.

Our Global Ambassadors

Thank you to Carey Mulligan, Marcus Mumford, and Vanessa Kirby for their continued generous support in 2022.

Our ambassadors
Miles Jacobson
Dan Smith
Jack Savoretti
Jonny Grant
Ross Stirling
Rinsola Babajide

Our Partners
Aesop
Amplify Recruitment
AMS
Bella Freud
Clifford Chance
Dust Off
Encompass Group
GIC
Go Henry
Hawkfield Homes
LW Theatres
N Family Club
Oakley Capital
Osborne Clarke
The Printspace
Prospect Union
Rixo
Sass & Belle
Tecknuovo
The Venue Group (TVG)
Virgin Music

Our Gaming Partners
11 Bit Studios
Akupara Games
Amanita Design
Bandai Namco
Claudio Norori
Cold Wild Games
Daedalic Entertainment
Dan Fornace
David Wehle
Dear Villagers
Devolver
Dionic Software
Excalibur Games
Failbetter Games
Falcon Development
Focus Home Interactive
The Yogscast
Funselektor Labs
Gamious
Glitchers
Goblinz Publishing
Grizzly Games
Humble
Indigo Pearl
Inkle Studios
JAYFLGAMES
Midjiwan
Milestone S.r.l.
Mode 7
Motion Twin
No More Robots
Onyx Lute
Osmotic Studios
Pixelatto
Plug In Digital
Popcannibal
Premier Comms
Raw Fury
RE-LOGIC
Rubber Band Games

Rusty Lake
Sam Barlow
Sports Interactive & SEGA
Steam
Studio Diva
Thomas Bowker
TikTok
Tiltify
Twitch
Two Tribes
UKSM
Vismaya
War Gaming
Lomadiah
Dotemu
Wifiwars
Stellar Jockeys
Frozen District
Frogwares
Zadbox Entertainment
Tundra Esports
Alessandro Roberti
Fullbright
EA

Our Donors and Friends
Alex and Elena Gerko
Bella Freud
Ben Lovett
Charlotte & Ben Caron
Christopher Mills
Cressida Jamieson
Damien O'donohoe
Derek Harte
Erin and Guy Gibson
Gus Sargent
Heather Mills
Heather Porter
Henri Lambert
Jenna Coleman
Jo and Robert Saville
Jodie and Michael O'Keeffe
Katy Anis
Luke Windsor
Maggie Crowe
Peter Gammie
Players of People Postcode Lottery
Simon Moran
Stanley Tucci
Sulney Fields Charitable Trust
Ted Dwane
Tina and Anthony Hene
Toby and Keely Glaysher
Zoe More o'Ferrall

Our Programme Partners
Action for Humanity
Bryan Guinness Charitable Trust
Clifford Chance
Dubai Cares
Dutch Relief Alliance
Education Cannot Wait
European Commission
Evan Cornish Foundation
Foreign, Commonwealth and Development Office (FCDO)
Geoff Herrington Foundation
Guernsey Overseas Aid and Development Commission (GOAC)
Joseph Rowntree Charitable Trust
Leri Charitable Trust
Lochlands Trust
MEER Charity
Orr Mackintosh Foundation
The Peter Cundill Foundation
Rangoonwala Foundation
Stanley Thomas Johnson Foundation
Start Fund
Stichting West Coast Foundation
Treebeard Tust
UN Children's Fund (UNICEF)
UN Development Programme (UNDP)
UN High Commissioner for Refugees (UNHCR)
UN Office for the Coordination of Humanitarian Affairs (UNOCHA)
United States Government - DRL (Bureau of Democracy, Human Rights, and Labour)

Music partners
Aaron Levitt
Adam Harris
Adam Jones
Adam Ryan
Adam Tudhope
Adele Slater
Alec McKinlay
Alex Wall
Alex Wiseman
Anastasia Klochkivska
Andy Wells
Andy Wood
Angus Blue
Anna Bewers
Anthea Thomas
Anthony Shaw
Anton Lockwood
Arctic Monkeys
Arielle Free
Bastille
Beabadoobee
Beau Colburn
Ben Lovett
Ben Lowe
Ben Smoothy
Beth Warren
Biffy Clyro
Bill Marshall
Billy Nomates
Bob Vylan
Brendan Lines
Callum Read
Cameron Brisbane
Capital Radio

Capital Xtra
Cate Canning
Cavetown
Charlie Caplowe
Chloe Mitchell
Chris Maas
Colin Davies
Colleen Mahoney
Conal Dodds
Craig Jennings (Raw Power Management)
Crosstown Concerts
Damian Christian
Dan O'Connell
Dan Smith
Dani Cotter
Danielle Livesey
Dave Harvey
David Andrews
David Bowie Estate
David Bradley
Debbie Gwyther
Deleon Blake
Dido
Dominique Bellas
Domino Records
Dylan
Easy Life
Ed Blow
Eddy Temple Morris
Elbow
Emma Greengrass
Estelle Wilkinson
Frank Turner
Friendly Records
Gaby Cawthorne
Gavin Batty
Gennaro Castaldo
Geoff Meall
Georgina Gibson
Gideon Berger
Global Media
Griff
Heavy Lungs
Helen DeVille
House Festival
Ian McAndrew
IDLES
Isaac Stuart
Jack Caldwell
Jack Dedman
Jack Lowe
Jack Savoretti
Jacob Manders
Jamie Oborne
Jane Cotter
Jeepster Recordings
Jennifer Ivory
Jeremy Klitzmen
Jeremy Thomas
Jess Kinn
Jo D'Andrea
Jodie Cammidge
John Kennedy
Johnny Marr
Jon Chapman
Katie J Pearson
Keane
Kemi Rodgers
Kirsty Richardson
Kojey Radical
KT Tunstall
Lauren Down
Laurence Bell
Liam Gallagher
Louis Dunford
Louise Kovacs
Maggie Crowe
Marcus Russell
Mark Bent
Mark Mitchell
Martin Hall
Massive Attack
Matt Deverson
Matt Everitt
Matt Gage
Matt Johnson
Matt Lockwood
Maz Tappuni
Megan Page
Melvin Benn
Merck Mercuriadis
Metronomy
Michael Hall
Mick Jones
Mike Walsh
MUSE
Natasha Bent
New Order
Niamh Byrne
Nicola Spokes
Niko Michault
Nile Rodgers
Noel Gallagher
Patrick Gunning
Paul Craig
Paul Franklin
Portishead
Rachel Chapman
Radio X
Ras Kwame
Reuben James
Rich Wolfenden
Richard Dawes
Rina Sawayama
Ross Stirling
Ross Warnock
Ruby Horton
Sam Eldridge
Sam Fender
Sam Ryder
Sammi Wild
Sara Lord
Sarah Desmond
Sarah Griffiths (Griff)
Sea Girls
Self Esteem
Sharon Reuben
Sharon Wakefield
Simon Jones
Simon Moran
Soho House Group
Spiritland
Stacey Tang
Stefan D'Andrea
Stephen Bass
Steve Zapp
Stuart Bell
Sugababes
Summer Marshall
Tas Kania

Ted Dwane
The 1975
The Great Escape
The Hunna
The Snuts
Tim Wakefield
Toby Tarrant
Tom Friend
Tom Wakefield
Tony Crean
Universal Music
Virgin Music Label & Artist Services
Wale Kalejaiye
Wet Leg
Whitney Brown
Wilderman
Will Dowdy
Willie J Healey
Winston Marshall
Yasha Estraikh
Years & Years

11. FUNDRAISING STATEMENT

Supporters make all our life-changing work with children affected by conflict possible – through their trust in us an organisation and their incredible generosity. They, rightly, expect that as an organisation we have the highest operating standards across our programmes and our fundraising so we can give the best possible support to children.

The core of our fundraising is still predominantly through a one-to-one approach with individual fundraisers from the War Child UK team identifying and developing relationships with donors, partners, and individuals within a specific industry, such as gaming, music, sport, and the creative industry. Our aim is to build and maintain relationships with our supporters which are based on trust, transparency, and accountability.

Through our Supporter Promise (Our supporter promise - Give with confidence - War Child) we invite supporters to reflect on their interactions with us and share feedback, helping us to listen, learn and improve on how we communicate and cultivate these relationships. It is particularly important to us that those who are giving us their time and money should be heard and valued.

We aim for our fundraising activities to be bold, inspiring, informative, and personalised for everyone we come into contact with. So much of our fundraising in 2022 was focussed on the response to the war in Ukraine – and we are grateful that so many people also wanted to support us with unrestricted funds so that we are able to respond flexibly to conflicts in the countries we work in, according to the greatest need. In 2022, we reached 256,700 children with lived experience of conflict.

Inspired by those who support us, we are working to achieve the highest ethical fundraising standards. We are registered members of the Fundraising Regulator and are committed to operating in a transparent and accountable way, adhering to their Code of Fundraising Practice.

We keep our supporter data safe and secure and have a data protection policy and privacy policy in place. We have a dedicated Fundraising Compliance Manager to support our ongoing adherence to the Code of Practice, the UK General Data Protection Regulation, and other relevant regulations. We also have a dedicated supporter care team who are on hand to respond to supporter questions and queries in a timely manner via email or telephone, including updating supporter details and contact preferences. We have a vulnerable person's policy in place, with training give to our fundraisers in this area on a regular basis. We received thirty-one complaints in 2022 and we responded within two working days to every complaint received, and all complaints were resolved within two weeks of initial enquiry. Every complaint interaction was logged, and all feedback was actioned where possible.

When we work with partners to support our fundraising, we always follow a robust vetting process. We also follow safeguarding, child protection, and data protection policies, and consider carefully how to apply these to our partnerships, to ensure that those we work with, our supporters, volunteers and audiences are not put at risk of harm by our fundraising or fundraising activities carried out on our behalf.

Specific additional measures are being put in place for our growing regular giving programme, ensuring that fundraising activity is not unreasonably intrusive, persistent, and that undue pressure is never put on individuals to donate. We also make sure that any third-party fundraising organisations we work with have their own strong policies in place to make sure people in vulnerable circumstances and other members of the public are protected.

All fundraising activity is carefully planned and budgeted for at the beginning of every financial year. Performance is monitored on an ongoing basis by individuals in the fundraising team on a daily,

monthly, and quarterly basis and regular reporting to senior management and the finance department takes place to ensure that we are effective and accountable to children and our supporters, in everything that we do.

12. TRUSTEES' RESPONSIBILITIES

The Trustees who are also Directors for the purposes of company law are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and the UK's generally accepted accounting principles (GAAP).

Company law requires the Directors to prepare financial statements for each financial year. The Directors have done so in accordance with FRS 102 – The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable group for that period.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping accounting records that are sufficient to show and explain the charitable company's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company; and ensure that the financial statements comply with the Companies Act 2006 and the provision of the charity's constitution.

The Directors are also responsible for safeguarding the assets of the company and taking reasonable steps for the prevention and detection of fraud and other irregularities.

As far as each of the Directors of the charity at the date of approval of this report is aware there is no relevant audit information (information needed by the charity's auditor in connection with preparing the audit report) of which the charity's auditor is unaware. Each Director has taken all the steps that they should have taken as a director in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The Trustees' Annual Report, which includes the Strategic Report, was approved on behalf of the Board by John Fallon on 14th June 2023.



John Fallon

Chair of Trustees

13. INDEPENDENT AUDITOR'S REPORT

Opinion
We have audited the financial statements of War Child ('the charitable company') and its subsidiaries ('the group') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, Consolidated and Society Balance Sheets, Consolidated Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 December 2022 and of the group's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 trustee's 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 charitable company's or the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

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

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

conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate and proper accounting records have not been kept; 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.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement, 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were compliance with the requirements of the Gambling Commission, Anti-fraud, bribery and corruption legislation, taxation legislation, employment legislation and General Data Protection regulations. We also considered compliance with local legislation for the group's overseas operating segments.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Audit & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Dipesh Chhatralia
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London

12 July 2023

Consolidated statement of financial activities (including the Income & Expense account) for the year ended 31 December 2022

	Note	Unrestricted funds £000	Restricted Funds £000	2022 Total £000	2021 Total £000
Income from:					
Donations and legacies					
Donations and legacies		3,894	837	4,731	3,572
In-kind		-	-	-	37
Lotteries		3,000	-	3,000	2,515
Other trading activities					
Events		1,988	-	1,988	1,788
		8,882	837	9,719	7,912
Charitable activities					
Grants	13	-	9,272	9,272	6,849
Income from disposal		-	-	-	38
Foreign exchange gain		105	-	105	-
Total income		**8,987**	**10,109**	**19,096**	**14,799**
Expenditure on:					
Raising funds					
Fundraising costs for donations and legacies	3	2,918	1	2,919	2,576
Charitable activities					
Project costs	3,13				
- *Afghanistan*		352	4,979	5,331	1,326
- *Central African Republic*		738	868	1,606	1,423
- *Democratic Republic of Congo*		738	463	1,201	3,228
- *Iraq*		473	671	1,144	2,671
- *Ukraine*		-	425	425	-
- *UK Projects*		-	275	275	76
- *Yemen*		520	946	1,466	1,479
- *UK overseas support*		2,274	17	2,291	1,552
Information & Campaigns	3	302	-	302	192
Total expenditure		**8,315**	**8,645**	**16,960**	**14,523**
Net (expenditure)/income		**672**	**1,464**	**2,136**	**276**
Total funds brought forward		2,973	1,539	**4,512**	4,236
Total funds carried forward	**11**	**3,645**	**3,003**	**6,648**	**4,512**

There are no other unrealised gains or losses which do not appear on the statement of financial activities. All of the above results are derived from continuing activities. The notes on pages 54 to 70 form part of these financial statements.

Consolidated and Charity Balance Sheets as at 31 December 2022

Company number: 03610100

	Note	Group 2022 £000	Group 2021 £000	Charity 2022 £000	Charity 2021 £000
Fixed assets					
Tangible assets	5	25	5	25	5
Investments	7	24	24	24	24
		49	29	**49**	29
Current assets					
Debtors	8	5,010	2,506	5,012	2,504
Cash at bank		3,285	2,875	3,279	2,870
		8,295	**5,381**	**8,291**	**5,374**
Creditors: falling due within one year	9	(1,696)	(898)	(1,687)	(902)
Net current assets		6,599	4,483	6,604	4,472
Net assets	11	**6,648**	**4,512**	**6,653**	**4,501**
The funds of the charity					
Unrestricted funds	11				
Continuity Business Reserve		2,200	2,000	2,200	2,000
Working Capital Reserve		1,133	660	1,138	649
Designated		287	308	287	308
Tangible Fixed Assets		25	5	25	5
Restricted funds	13	**3,003**	**1,539**	**3,003**	**1,539**
		6,648	**4,512**	**6,653**	**4,501**

The surplus for the financial year for the Parent Charity only was £2,033,000 (2021: profit of £214,000), which excludes the profit of £103,000 from the trading subsidiary.

These financial statements were approved by the Trustees, authorised for issue on 14th June 2023 and signed on their behalf by:



John Fallon
Chair of Trustees

The notes on pages 54 to 70 form part of these financial statements.

War Child

Consolidated Statement of Cash Flow for the year ended 31 December 2022

	Notes	2022 £000	2021 £000
Cash flows from operating activities:			
Net cash inflow/(outflow) from operating activities	A	484	(58)
Cash flows from investing activities:			
Purchase of fixed assets		(75)	(25)
Net increase/(decrease) in cash:		409	(83)
Cash at bank and in hand at the beginning of the year		2,876	2,958
Cash at bank and in hand at the end of the year	B	3,285	2,875

Notes to the cashflow statement

A. Reconciliation of net income/(expenditure) to net cash flow from operating activities	**2022 £000**	**2021 £000**
Net incoming resources	2,136	276
Depreciation & amortisation	55	75
Decrease / (increase) in debtors	(2,504)	(183)
Increase/ (decrease) in creditors falling due within one year	797	(226)
Net cash outflow from operating activities	**484**	**(58)**

B. Analysis of cash and cash equivalents	**2022 £000**	**2021 £000**
Cash in hand and at bank	3,285	2,875
Total cash and cash equivalents	**3,285**	**2,875**

Notes forming part of the financial statements for the year ended 31 December 2022

1 Accounting policies

Charity and Company information

War Child is a Public Benefit Entity registered as a charity in England and Wales and a company limited by guarantee. It was incorporated on 30 July 1998 (company number: 03610100) and registered as a charity on 22 September 1998 (charity number: 1071659).

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association (amended 14 July 2015). In the event of the company being wound up members are required to contribute an amount not exceeding £1 each.

Basis of accounting

The consolidated Financial Statements have been prepared under the historical cost convention in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and 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 (FRS 102) - effective 1 January 2019.

The charity constitutes a public benefit entity as defined by FRS 102.

The Financial Statements have been prepared consolidating the results of the Charity and its subsidiary War Child Trading Limited (Company number: 05100189).

The functional currency of War Child and its subsidiary is considered to be GBP because that is the currency of the primary economic environment in which the group operates. The consolidated financial statements are also presented in GBP and are rounded to the nearest thousand.

The charity has taken advantage of the exemptions in FRS 102 from the requirements to present a charity only Cash Flow Statement and certain disclosures about the charity's financial instruments. As permitted by Section 408 of the Companies Act 2006, a separate income and expenditure account for the results of the charitable company only has not been presented.

The Trustees have reviewed War Child's reserves and Continuity Business Reserves position in light of the reserves policy discussed above. They have reviewed the group's forecasts, projections, and risk assessed income and expenditure and have a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future. With organisational growth forecast across restricted and unrestricted income streams, the Trustees have approved the 2023 budget. The 2024 to 2025 forecasts for the proposed War Child Alliance programme merger with War Child Holland have been reviewed, with the best available knowledge at the time and potential income has been stress tested to ensure that expenditure in the new structure can withstand income pressures. They are confident that the planned reserves are sufficient at the year end to manage any foreseeable downturn in the UK and global economy. The Trustees consider that there is a reasonable expectation that War Child has adequate resources to continue in operational existence for the foreseeable future and for this reason, they continue to adopt the 'going concern' basis in preparing the accounts.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, which are described in this note, Trustees are required to make judgements, estimates and assumptions about the carrying values of assets and

liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

The Trustees have reviewed the financial position and future plans for the charity and have identified no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue its activities for the foreseeable future. With some organisational growth forecast, as the major impacts of the global pandemic on fundraising have been curtailed, the Trustees approved a ten per cent increase in Continuity Business Reserves in the 2022. The 2023 budget has been reviewed, with the best available knowledge at the time and potential income has been stress tested to ensure that expenditure levels can be maintained within income strains. They are confident with the planned addition to reserves, that there are sufficient reserves held at the year end to manage any foreseeable downturn in the UK and global economy. There will continue to be regular reforecasting, risk analysis and ongoing cashflow forecasting and monitoring. WCUK has the flexibility to adapt our financial management and to adjust expenditure as needed, in response to any changes in income levels.

The principle accounting policies adopted, judgements and key sources of estimation uncertainty in the presentation of the financial statements are as follows:

Income

All income is accounted for when War Child has entitlement, there is probability of receipt and the amount is measurable.

- Donations are recognised when War Child becomes entitled to the funds, when the amount can be measured reliably and where receipt is probable.
- Legacies subject to a life interest by another party will not be recognised. Pecuniary legacies will be recognised when the legacy is received or where there is sufficient evidence that receipt is probable. Residuary legacies are recognised at the earlier of cash received or notification of an interim distribution or estate accounts having been approved by the executors.
- Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Where entitlement occurs before the grant income is received, and expenditure is in excess of the grant income received, it is accrued in debtors. Where the grant is received in advance of performance, it is recognised as income upon receipt of the cash. Unspent balances are carried forward within the relevant restricted fund.
- Other grants are recognised where the terms and conditions of a grant have been fulfilled and the charity is entitled to the funds.
- Other income is recognised on an accruals basis when the charity becomes entitled to the resource.

Donated goods and services

Donated services and facilities are included as income (with an equivalent amount in expenditure) at the estimated value to the charity where this is reasonably quantifiable, measurable and material. These gifts in kind include professional fees, events and project materials.

War Child receives a huge amount of support from the music industry at various levels to deliver one- of-a-kind events in order to raise funds and awareness in support of its mission. In line with War Child's fundraising model, we source support from high-profile artists in the music industry to volunteer their time to provide a

performance at a War Child music event, thus raising significant income through ticket sales and other sources. It would not be practical or appropriate for War Child to pay an artist to perform at an event and the value to the charity is captured in the income raised from ticket sales. Therefore, no value has been attributed to these services in the accounts.

Expenditure

All expenditure, other than that which has been capitalised, is included in the Statement of Financial Activities. Expenses are accounted for on an accruals basis.

Payments are made to local partner organisations in the countries in which War Child works in order that they may assist in carrying out a part of War Child's charitable activities alongside the Charity itself. War Child determines the activities to be carried out and monitors the activities and expenditure on such activities closely. Payments made to the local partner organisations are accounted for as receivables in the accounts of War Child until expenditure under these "partner advances" is justified fully, at which point the expenditure is recognised in the Statement of Financial Activities of War Child.

Expenditure is allocated to relevant activity categories on the following basis:

- Expenditure on raising funds includes all costs relating to activities where the primary aim is to raise funds along with an apportionment of support costs.

- Charitable expenditure includes all costs relating to activities where the primary aim is part of the objects of the charity along with an apportionment of support costs.

- Support & Governance costs are allocated to the Statement of Financial Activities expenditure headings, based on the level of expenditure dedicated to the generation of funds and charitable expenditure, and to overseas projects as this is deemed to be an accurate reflection of the level of activity supported by these functions of the organisation. Support costs include office costs such as rent and rates as well as support staff costs including finance and HR teams. Governance costs include audit and tax fees for the year.

Foreign currency

Assets and liabilities denominated in foreign currencies are translated to GBP at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated at a rate of exchange fixed for the month of the transaction.

Leased assets

Rentals under operating leases are charged on a straight-line basis over the lease term and charged to support costs, even if the payments are not made on such a basis. Benefits received and receivable as an incentive to sign an operating lease are similarly spread on a straight-line basis over the lease term.

Depreciation & amortisation

Assets acquired with unrestricted funds are capitalised at cost and depreciation is provided to write off the cost over their expected useful lives. It is calculated on a straight-line basis at the following rates:

]

Leasehold improvements	Over the life of the lease
Motor vehicle	5 years
Fixtures and fittings	5 years
IT software & equipment	3 years

Assets acquired specifically for overseas projects are capitalised and are written off in the year of acquisition.

Intangible fixed assets represent software costs capitalised in accordance with FRS102. These are stated

at historical cost and amortised on a straight-line basis over the period which revenue is expected to be generated (3 years).

Amortisation is recognised in the Statement of Financial Activities as part of expenditure and is allocated across the expenditure headings on the same basis as Support & Governance costs.

Retirement benefits

The charity makes fixed contributions into a defined contribution personal group pension plan for its employees. Obligations for contributions to defined contribution pension plans are recognised as an expense when due.

Funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or by the terms of the appeal.

Unrestricted funds are funds available to the charity for its general purposes. The Trustees, at their discretion, may set aside funds to cover specific future costs. Such funds are shown as designated funds within unrestricted funds. Where the Trustees decide such funds are no longer required for the purposes intended, they may be released by transfer to general unrestricted funds.

Financial instruments

War Child has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Financial assets and financial liabilities are recognised when War Child becomes a party to the contractual provisions of the instrument. Additionally, all financial assets and liabilities are classified according to the substance of the contractual arrangements entered into.

Financial assets, comprised of cash, other debtors and accrued income, and financial liabilities, comprised of other creditors and accruals, are initially measured at transaction price (including transaction costs) and are subsequently re-measured where applicable at amortised cost except for investments which are measured at fair value with gains and losses recognised in the statement of financial activities

Assets and liabilities denominated in foreign currencies are translated to GBP at the rate of exchange ruling at the balance sheet date.

2 Prior year consolidated statement of financial activities

	Note	Unrestricted funds £000	Restricted funds £000	2021 Total £000	2020 Total £000
Income from:					
Donations and legacies					
Donations and legacies		3,167	405	3,572	2,821
In-kind		-	37	37	44
Lotteries	3	2,515	-	2,515	-
Other trading activities					
Events		1,788	-	1,788	1,388
Lotteries	3	-	-	-	2,514
		7,470	442	7,912	6,768
Charitable activities					
Grants	14	-	6,849	6,849	9,917
Income from disposal		38	-	38	-
Total income		**7,508**	**7,291**	**14,799**	**16,685**
Expenditure on:					
Raising funds					
Fundraising costs for donations and legacies	4	2,544	32	2,576	1,885
Charitable activities					
Project costs	4,14				
- *Afghanistan*		326	1,000	1,326	1,242
- *Central African Republic*		655	768	1,423	2,775
- *Democratic Republic of Congo*		892	2,336	3,228	4,334
- *Iraq*		648	2,023	2,671	3,952
- *UK projects*		76	-	76	327
- *Yemen*		486	993	1,479	1,636
- *UK overseas support*		1,475	77	1,552	1,441
Information & Campaigns	4	192	-	192	103
Total expenditure		**7,294**	**7,229**	**14,523**	**17,695**
Net income/(expenditure)		**214**	**62**	**276**	**(1,010)**
Total funds brought forward		2,759	1,477	**4,236**	5,246
Total funds carried forward	**12**	**2,973**	**1,539**	**4,512**	**4,236**

Notes forming part of the financial statements for the year ended 31 December 2022

3 Analysis of expenditure

	Staff	Support	Governance	Other Direct Costs	Partner Costs	2022	2021
	£000	£000	£000	£000	£000	£000	£000
Expenditure on raising funds	1,718	247	22	932	-	**2,919**	2,576
Charitable expenditure							
Project costs							
- Afghanistan	1,834	485	44	2,809	158	**5,330**	1,326
- Central African Republic	655	143	13	702	94	**1,607**	1,423
- Democratic Republic of Congo	650	107	10	393	41	**1,201**	3,228
- Iraq	621	103	9	410	-	**1,143**	2,671
- UK	30	-	-	14	231	**275**	76
- Yemen	523	132	12	799	-	**1,466**	1,479
- Ukraine	-	-	-	-	425	**425**	-
- UK overseas support	1,548	250	23	471	-	**2,292**	1,552
	5,861	**1,220**	**111**	**5,598**	**949**	**13,739**	**11,755**
Information and campaigns	274	26	2	-	-	**302**	192
	7,853	**1,493**	**135**	**6,530**	**949**	**16,960**	**14,523**

Total support costs were £1,493,000. The support function costs of the executive office as well as finance, HR, IT and administration. Support costs include employee emoluments totalling £486,954 as well as the costs of property, asset management, insurance, communication. Some of these costs relate only to UK headquarters, while others relate to global operations. Staff costs include benefits totalling £254,729 (2021: £340,000) which do not constitute emoluments. These benefits include accommodation, cost of living allowance and education allowance.

Group governance costs include external audit fees and associated costs of £31,560 (2021: £26,700) and internal audit costs of £107,680.

Support and Governance costs are reallocated based on levels of expenditure in Fundraising, Projects, and Information and Campaigns as this is assumed to be an accurate indicator of levels of activity in each of these areas which are supported by the costs incurred in finance, HR, IT, administration and governance.

Other Direct Costs and Partner Costs include all costs relating to the implementation of our projects which are described in more detail in note 14 of these accounts.

Notes forming part of the financial statements for the year ended 31 December 2022

Grants to partners organisations

During 2022, grants to partner organisations of £949,000 (2021: £207,000) were provided for projects to protect, educate, and stand up for the rights of children in war. Grant expenditure by geography for the year was:

	2022	2021
	£000	£000
Afghanistan	158	-
Central African Republic	94	24
Democratic Republic of Congo	41	183
oPT (via War Child Holland)	50	-
Ukraine (via War Child Holland)	425	-
Uganda (via War Child Holland)	181	-

The following grants are considered material in the context of the charity's total charitable expenditure:

	2022	2021
	£000	£000
Ukraine Emergency Response (via War Child Holland)	425	-

A total of £656,000 expenditure (2021: £nil) was incurred by our partner War Child Holland through funds provided by War Child UK.

£723,000 was advanced to partner organisations at 31 December 2022 (2021: £264,000) which was subject to performance conditions that were required to be fulfilled prior to the partner having unconditional entitlement to the funds. Monies advanced to partners are shown in debtors. £9,000 (2021: nil) is recorded in creditors in respect of grants to partners where performance conditions have been fulfilled at 31 December and the amount is due to be distributed to partners. All partner advances at 31 December 2021 were utilised during 2022 and all partner creditors at 31 December 2021 were paid to partners during 2022.

Notes forming part of the financial statements for the year ended 31 December 2022

4 Employee emoluments

	2022 £000	2021 £000
UK Staff costs include the following:		
- Wages and salaries	3,370	2,965
- Social security costs	356	312
- Pension contributions (defined contribution pension schemes)	164	143
Overseas Aid workers		
- Wages and salaries	587	621
- Social security costs	32	9
- Pension contributions (defined contribution pension schemes)	27	17
Overseas National Staff costs	3,446	3,362
	7,982	**7,429**

In addition to the amounts listed above, staff received benefits totalling £254,729 (2021: £340,000) which do not constitute emoluments. These benefits include accommodation, cost of living allowance and education allowance.

The number of higher-paid employees with emoluments greater than £60,000 falling within the following ranges is as shown:

	2022 Number	2021 Number
£60,000 - £69,999	9	4
£70,000 - £79,999	2	3
£80,000 - £89,000	2	5
£90,000 - £99,999	-	1
£100,000 - £109,999	-	-
£110,000 - £119,999	-	2
£120,000 - £129,999	1	-

A total of £536,829,621 (2021: £454,621) was paid to key management in emoluments in the year.

Total emoluments include living allowance, accommodation, and medical allowances for international staff.

A total of £102,398 (2021: £34,717) was paid by War Child into a defined contribution pension scheme for 14 (2021: 11) higher-paid employees.

£5,596 (2021: £6,177) was paid by War Child in redundancy costs during the year (nil outstanding at year end).

None of the trustees received any emoluments. No expenses were reimbursed to trustees in the year (2021: nil).

Volunteers are key for the continued success of our fundraising events and are a major resource which contributes to achieving our objective of improving children's lives. The skill, time and energy contributed by volunteers helps War Child achieve its goals and in turn benefits volunteers by offering them the opportunity to gain experience and to 'try something new' while meeting like-minded people. There are volunteers who help on a regular basis throughout our offices and operations, as well those who help on a more ad-hoc basis such as stewarding at fundraising events. We are enormously grateful to all those who offer their time for free to help support the children we work with. In line with our Gifts in Kind policy, no amounts are recognised for services donated by general volunteers.

The average number of persons employed by War Child during the year was as follows:

	2022 Number	2021 Number
UK		
- Charitable expenditure	22	20
- Fundraising	37	32
- Management and administration	21	18
	80	**70**
Overseas		
- International Aid Workers	15	14
- National Staff	144	236
	239	**320**

5 Tangible fixed assets – Group and Charity

	Motor Vehicles £000	IT equipment £000	Fixture & Fittings £000	Total £000
Cost or valuation				
At 1 January 2022	172	253	358	783
Additions	-	59	16	75
Disposals	-	(1)	-	(1)
At 31 December 2022	**172**	**311**	**374**	**857**
Accumulated depreciation				
At 1 January 2022	172	251	355	778
Charge for the year	-	47	8	55
Disposals	-	(1)	-	(1)
At 31 December 2022	**172**	**297**	**363**	**832**
Net book value				
At 31 December 2022	**-**	**14**	**11**	**25**
At 31 December 2021	**-**	**2**	**3**	**5**

Notes forming part of the financial statements for the year ended 31 December 2022

6 Intangible assets – Group and Charity

Intangible Assets	IT Software £000
Cost or valuation	
At 1 January 2022	131
Additions	-
Disposals	-
At 31 December 2022	**131**
Accumulated depreciation	
At 1 January 2022	131
Charge for the year	-
Disposals	-
At 31 December 2022	**131**
Net book value	
At 31 December 2022	**-**
At 31 December 2021	**-**

7 Investments – Group and Charity

Investments	Works of art £000	Total £000
Valuation		
At 1 January 2022	24	24
At 31 December 2022	**24**	**24**

Notes forming part of the financial statements for the year ended 31 December 2022

Investment in subsidiary company:

Name	Country of incorporation	Class of shares	% held	Nature of business	Year end
War Child Trading Limited	UK	Ordinary	100%	Music events & other trading activities	31 December

Details of the net assets and profit for the year of the subsidiary company is as follows:

	Net assets		Turnover		Profit for the year	
	2022 £000	2021 £000	2022 £000	2021 £000	2022 £000	2021 £000
War Child Trading Limited	-	16	153	140	103	60

The principal activity of War Child Trading Limited (Company number: 05100189, registered address: Dunn's Hat Factory, 106-110 Kentish Town Road, London, NW1 9PX) is the organisation of events and the sale of goods in order to raise funds for the War Child registered charity. All profits are transferred to War Child by Gift Aid.

Amounts owed from War Child Trading Limited as at the balance sheet date totalled £5,000 (2021: £nil). War Child Trading Limited will donate £118,598 to War Child in 2022 (2021: £nil) to War Child. A total of £nil (2021: £nil) was recharged from War Child to War Child Trading Limited in the year in relation to management charges.

8 Debtors

	Group		Charity	
	2022 £000	2021 £000	2022 £000	2021 £000
Due within one year				
Other debtors	366	202	364	200
Accrued income	3,830	1,861	3,830	1,861
Advances to partners	724	265	723	265
Amount due from group undertakings	-	-	5	-
Prepayments	90	178	90	178
	5,010	2,506	5,012	2,504

Included within the other debtors is £130,00 for the lease deposit (due in 2027: at end of lease term) for our London premises.

Notes forming part of the financial statements for the year ended 31 December 2022

9 Creditors

	Group		Charity	
	2022 £000	2021 £000	2022 £000	2021 £000
Taxation and social security	219	190	210	190
Other creditors	584	344	584	331
Amounts committed to partners	9	-	9	-
Accruals and deferred income	799	364	799	361
Provision	85	-	85	-
Inter group balances	-	-	-	20
	1,696	898	**1,687**	902

10 Operating leases

The amounts payable under operating leases during the year were £352,822 (2021: £411,198), which includes property service charges not included in lease contract. Total commitments under operating leases excluding services charges at the year-end were:

	Land and buildings		Plant and machinery	
	2022	2021	2022	2021
	£000	£000	£000	£000
Within 1 year	161	249	-	2
2 to 5 years	951	-	-	2
After 5 years	-	-	-	-
	1,112	**249**	**-**	**4**

11 Analysis of group net assets between funds

Fund balances at 31 December 2022 are represented by:

	Unrestricted Funds £000	Restricted Funds £000	2022 Total £000	2021 Total £000
Fixed assets	25	-	**25**	5
Intangible assets	-	-	**-**	-
Investments	24	-	**24**	24
Net current assets/(liabilities)	3,596	3,003	**6,599**	4,484
Total net assets	**3,645**	**3,003**	**6,648**	**4,513**

Notes forming part of the financial statements for the year ended 31 December 2022

Unrestricted Funds at 31 December were therefore made up as follows:

	At 1 January 2022	Movement during the year			At 31 December 2022
		Income	Expense	Transfer	
	£000	£000	£000	£000	£000
Continuity Business Reserve	2,000	-	-	200	2,200
Working Capital Reserve	660	8,986	(8,238)	(275)	1,133
Designated for reserves	308	-	(21)	-	287
Tangible Fixed Assets	5	-	(55)	75	25
Total net assets	2,973	8,986	(8,314)	-	3,645

Continuity Business Reserve. This is held at all times by the organisation to mitigate against the risks in War Child's operating environment (the principal risks and uncertainties being explained in more detail on page 33). The target for continuity business reserves is calculated through a detailed assessment of the core running costs of the organisation and the risk profile of income. They include £24,000 of investments held as art assets. This amount needs to be available to cover risks that may materialise throughout the year.

Working Capital Reserve. Traditionally due to the nature of our funding, War Child's income graph is one of peaks and troughs with some significant fundraising events held at the end of the year, whilst expenditure is more flatline. Hence, in order to manage fluctuations in the timing of income receipts throughout the year, it is necessary for War Child to hold a revolving working capital fund, that allows War Child to manage cashflow at all times.

Tangible Fixed Assets. The current value of War Child's tangible fixed assets is £25,000.

Designated Reserve. Funds raised through specific appeals in 2021 and 2022 amounting to £287,000 at the close of the year, have been set aside by our Trustees in support of our Afghanistan response programme and the Ukraine Emergency Response.

Notes forming part of the financial statements for the year ended 31 December 2022

12 Prior year analysis of group net assets between funds

Fund balances at 31 December 2021 are represented by:

	Unrestricted Funds £000	Restricted Funds £000	2021 Total £000	2020 Total £000
Fixed assets	5	-	**5**	55
Intangible assets	-	-	**-**	-
Investments	24	-	**24**	24
Net current assets	2,944	1,539	**4,483**	4,237
Total net assets	**2,973**	**1,539**	**4,512**	**4,316**

Unrestricted Funds at 31 December 2021 were therefore made up as follows:

	At 1 January 2021	Movement during the year			At 31 December 2021
		Income	Expense	Transfer	
	£000	£000	£000	£000	£000
Continuity Business Reserve	2,000	7,233	(6,967)	(266)	**2,000**
Working Capital Reserve	420	-	-	240	**660**
Designated reserve	284	275	(251)	-	**308**
Tangible Fixed Assets	55	-	(76)	26	**5**
Total net assets	**2,759**	**7,508**	**(7,294)**	**-**	**2,973**

13 Restricted Funds

	2021	Income	Expenditure	2022
	£000	£000	£000	£000
Afghanistan - UNICEF	142	379	(500)	21
Afghanistan - Other grants & donations	-	47	(47)	-
Afghanistan - UNICEF UAM	-	1,867	(1,867)	-
Afghanistan - CHL	15	-	-	15
Afghanistan – Terre Des Hommes	-	17	(17)	-
Afghanistan - OCHA	73	339	(381)	31
Afghanistan - Choose Love	-	30	(30)	-
Afghanistan - Dullatur Foundation	-	10	(10)	-
Afghanistan - OCHA/AHF4	-	476	(476)	-
Afghanistan - ECW/Save the Children	-	413	(413)	-
Afghanistan - Mckintosh Foundation	-	50	(50)	-
Afghanistan - OCHA CPiE	-	384	(384)	-
Afghanistan - Open Society International	-	714	(353)	361

Afghanistan - UNICEF – HPD	-	741	(249)	492
Central African Republic – UNICEF	8	788	(796)	-
Central African Republic - UNPBF	26	(12)	-	14
Central African Republic - Stanley Thomas Johnson Foundation	7	32	(39)	-
Central African Republic - OCHA	-	(13)	13	-
Central African Republic - GOAC	-	47	(47)	-
Democratic Republic of Congo - Other grants & donations	73	(5)	(68)	-
Democratic Republic of Congo - UNHCR	2	76	(78)	-
Democratic Republic of Congo - UNDP	2	-	(2)	-
Democratic Republic of Congo - FHRDC	11	(2)	(9)	-
Democratic Republic of Congo - Rangoonwala Foundation	-	2	(2)	-
Democratic Republic of Congo - Leri Foundation	-	21	(21)	-
Democratic Republic of Congo - Geoff Herrington	-	20	(20)	-
Democratic Republic of Congo - UNICEF	-	316	(156)	160
Democratic Republic of Congo - UNICEF SSFA	-	7	(7)	-
Democratic Republic of Congo - Evan Cornish Foundation	-	10	(7)	3
Democratic Republic of Congo - Fifty Eight	-	12	(9)	3
Democratic Republic of Congo - DRL	-	15	(15)	-
Iraq - Dubai Cares	-	(44)	44	-
Iraq - UNHCR	-	(12)	12	-
Iraq - War Child affiliates	41	(40)	(1)	-
Iraq - OCHA	17	-	(3)	14
Iraq - DRL	15	129	(116)	28
Iraq - Clifford Chance	-	90	(90)	-
Iraq - Henry Lambert	-	322	(322)	-
Iraq - ECW	-	181	(160)	21
Iraq - UNICEF	-	71	(36)	35
United Kingdom - World Vision	7	-	(7)	-
United Kingdom - BT Supporters Club	177	-	(177)	-
United Kingdom - Jagclife Charitable Trust	10	-	-	10
United Kingdom - DFID Aid Connect WV Implementation	-	103	(103)	-
United Kingdom - DFID UK Aid Match	-	2	(2)	-
United Kingdom - VoiceMore Uganda	5	-	(5)	-
United Kingdom - Afghanistan Appeal - restricted	279	105	(200)	184
United Kingdom - GAZA Appeal - restricted	95	-	-	95
United Kingdom - Yemen CIC - restricted	-	248	-	248
United Kingdom - Joseph Rowntree Charitable Trust	-	13	-	13
United Kingdom - Ukraine Emergency Response	-	1,252	(425)	827
United Kingdom - Other grants & donations	317	-	(69)	248
Yemen - OCHA	217	735	(827)	125
Yemen - EAA	-	2	(2)	-
Yemen - Peter Cundill Foundation	-	80	(25)	55
Yemen - FCDO project	-	91	(91)	-
	1,539	**10,109**	**(8,645)**	**3,003**

14 Prior year restricted funds

	2020 £000	Income £000	Expenditure £000	2021 £000
Afghanistan - Terre des Hommes	2	-	-	2
Afghanistan – UNICEF	15	304	(177)	142
Afghanistan - War Child affiliates	6	-	-	6
Afghanistan - Other grants & donations	10	-	-	10
Afghanistan - UNICEF UAM	93	477	(570)	-
Afghanistan - CHL	22	-	(7)	15
Afghanistan - ECW-BRAC	-	18	(36)	(18)
Afghanistan - Take Two	4	-	(3)	1
Afghanistan – OCHA	-	231	(158)	73
Afghanistan – Terre des Hommes	-	49	(49)	-
Central African Republic - UNICEF	28	470	(490)	8
Central African Republic - UNPBF	44	(18)	-	26
Central African Republic - Stanley Thomas Johnson Foundation	7	-	-	7
Central African Republic - GOAC	-	2	(2)	-
Democratic Republic of Congo - NRC	131	163	(221)	73
Democratic Republic of Congo - UNDP	60	155	(213)	2
Democratic Republic of Congo - UNHCR	-	802	(801)	1
Democratic Republic of Congo - DRA	-	126	(126)	-
Democratic Republic of Congo - FHRDC	-	220	(209)	11
Democratic Republic of Congo - START FUND	-	71	(71)	-
Democratic Republic of Congo - Rangoonwala Foundation	-	11	(11)	-
Democratic Republic of Congo - Leri Foundation	-	5	(5)	-
Iraq - Dubai Cares	-	614	(614)	-
Iraq - War Child affiliates	41	-	-	41
Iraq - DRL	3	842	(830)	15
Iraq - UNHCR	-	(23)	23	-
Iraq - OCHA	83	352	(418)	17
Iraq - Vladimir Kantor	55	-	(55)	-
Iraq - Clifford Chance	90	14	(104)	-
Iraq - DFID Aid Connect Phase 1	5	20	(25)	-
United Kingdom - World Vision	7	-	-	7
United Kingdom - BT Supporters Club	166	13	(2)	177
United Kingdom - Jagclif Charitable Trust	295	-	(285)	10
United Kingdom - DFID Aid Connect WV Implementation	-	645	(645)	-
United Kingdom - DFID UK Aid Match	14	50	(68)	(4)
United Kingdom - Voicemore Uganda	5	-	-	5
United Kingdom - The Joseph Rowntree Charitable Trust	-	17	(17)	-
United Kingdom - Jingle Jam	175	(175)	-	-
United Kingdom - Coronavirus Job Retention Scheme	-	16	(16)	-
United Kingdom - Other grants & donations	116	233	(32)	317
United Kingdom - Afghanistan Appeal – restricted	-	279	-	279
United Kingdom - GAZA Appeal – restricted	-	95	-	95

Yemen – OCHA	-	1,213	(992)	221
	1,477	**7,291**	**(7,229)**	**1,539**

15 Connected charities

War Child has close relationships with other organisations overseas which use the War Child name, some independent and some under a licence agreement. These organisations are considered separate from War Child as they have their own constitution, their own Board of Trustees and are subject to the laws of their respective countries.

War Child Australia

War Child Australia is an independent non-profit organisation based in Australia. War Child Australia received a loan of £40,669 from War Child in 2018 which will be paid back by 2023.

16 Related Parties

Children in Conflict

Children in Conflict is an independent non-profit organisation based in the United States. John Fallon, our Chair of Trustees, and Rob Williams, CEO, are Directors of Children in Conflict. Children in Conflict also provided funds of £1,948,000 to War Child in 2022 (2021: £222,000), of which £1,523,000 was accrued at year end (2021: £222,000).

Open Mobile Global

Open Mobile Global is a UK-based company providing mobile payment services to charities. James Briggs, a Trustee of War Child UK, is also the Director of Open Mobile Global. Open Mobile Global received payment of £916 for services provided to War Child UK in 2022 (2021: £nil).

WAR CHILD

England & Wales - Charity number 1071659

Accounts

War Child

Annual Report and Financial Statements

Year Ended

31 December 2021

Company number: 3610100

Registered charity 1071659

Contents

1 FOREWORD FROM CHAIR 3
2 EXECUTIVE SUMMARY 4
3 OUR YEARS IN NUMBERS 5
4 STRATEGIC REPORT 6
4.1 WHO WE ARE 6
4.2 OUR REACH 7
4.3 OUR COUNTRY PROGRAMMES IN 2021 8
AFGHANISTAN 8
CENTRAL AFRICAN REPUBLIC 9
DEMOCRATIC REPUBLIC OF CONGO 11
IRAQ 13
YEMEN 14
GLOBAL ADVOCACY 15
4.4 OUR ACHIEVEMENTS AGAINST STRATEGY 16
PILLAR A – IMPLEMENT A STRATEGIC MODEL 16
PILLAR B - MAINTAIN A SUSTAINABLE FINANCE MODEL 17
PILLAR C – LEAD ON VALUES AND STRONG PARTNERSHIPS 18
5 FINANCIAL REVIEW 19
5.1 INCOME 19
5.2 EXPENDITURE 20
5.3 YEAR-END POSITION 20
5.4 GOING CONCERN 22
5.5 INVESTMENT POLICY 22
5.6 VOLUNTEER POLICY 22
5.7 FUNDRAISING REVIEW 22
6 PRINCIPLE RISKS AND UNCERTAINTIES 23
7 SAFEGUARDING AND SERIOUS INCIDENTS 26
8 OUR GOVERNANCE 27
9 OUR LEADERSHIP AND MANAGEMENT 29
10 THANK YOUS 31
11 FUNDRAISING STATEMENT 35
12 TRUSTEES' RESPONSIBILITIES 36
13 INDEPENDENT AUDITOR'S REPORT (CROWE) 37
14 FINANCIAL STATEMENTS 40

1 FOREWORD FROM CHAIR

The war in Ukraine has wrenched Europe back to a scenario it thought it had consigned to its past, and it has forced us to confront what many of our fellow citizens around the world already knew. Our world is becoming more dangerous. The Uppsala Conflict Data Program (UCDP), the world's main provider of data on organized violence, reports that we are living through more armed conflict than at any point since the second world war. As you'll read in this report, it means more children living through terrible armed conflicts – more than 50 around the world today - caught up in wars they've played no part in initiating.

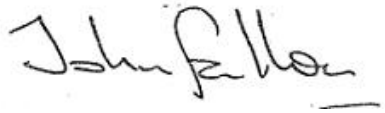
This makes the work of War Child, which exists to ensure a safe future for every child living through war, more important than ever. In this report, you'll read of the work that War Child is doing, working in partnership with global aid organisations and local partners, to protect, educate, and stand up for the rights of, children living through conflict. Our commitment to children in conflict requires us to work in some of the hardest to reach places in the world. For example, when civil war erupted in the Central African Republic early last year, we were quick to move our teams to safe spaces and then to get back to work as quickly as the fighting allowed it to. When the Taliban moved to take control of Afghanistan last August, our teams were forced to stand down at the peak of the fighting. By September, however, our teams were back in operation, supporting families facing desperate poverty and protecting children from the twin threats of child trafficking or early marriage. We expanded our case management capacity rapidly, providing psychosocial and educational support to as many children as possible and supporting destitute families with much needed financial support and wider services.

Our ability to scale up rapidly through working with local partners – our programmes in Afghanistan are now four times bigger than they were on August 15, the day before the Taliban took control of the capital, Kabul – is now being applied to the war in Ukraine. Children in Ukraine, like those in Yemen, another war-torn country in which we work, are facing unimaginable futures. They may be killed or injured, lose family members and homes and witness things no child should. Families are having to make desperate, agonising choices just to survive. Our teams are working in both countries to understand the impact on children and get them life-saving aid and psychological care, fast.

None of this work would be possible without the financial support of our donors. I would like to thank all the national and international aid agencies who finance War Child programmes around the world. I would also like to thank all the individual and corporate donors who have supported us through the very challenging times of a global pandemic. Your support – and the resilient and resourceful way in which the organisation has operated, led by chief Executive, Rob Williams, with the support and engagement of the senior leadership and all our staff - has ensured that War Child has been able to weather the short-term challenges and continue to build for the future. The Board of trustees, working with the senior leadership team, has been focused on the issues that are the most important to the future of the organisation and the children we exist to serve. For example, constantly improving safeguarding culture and processes are important for any organisation working with children is important; it is even more vital for us, working with some of the most vulnerable children in the world. It is also important that we are always striving to maximise our impact, by focusing on approaches that optimise outcomes and through empowering local partners and communities. We are looking to improve further our financial security and scale, by building our fundraising base with the wider public. And we are working with our fellow War Child and Children in Conflict organisations in Europe and North America to see how, by working ever more closely together, we can help more young people living with war and conflict.

We hope very much that the collective efforts of national and international leaders around the world can break the rising cycle of war and conflict charted by the UCDP. In the meantime, War Child's work is more important than ever – and we will continue to help as many children in conflict to stay safe and healthy and go on to have happy and fulfilling lives as we possible can.

John Fallon
Chair of Trustees



2 EXECUTIVE SUMMARY

In 2021 we were able to provide support to over 140,000 children and adults - **making it one of our strongest years ever.** Though this achievement did not come without significant challenge.

As the COVID-19 pandemic continued to factor into our lives and operations, we will also remember 2021 for the convulsive events that took place across Afghanistan – which saw the withdrawal of US troops and allied forces, and the Taliban's return to power.

We also witnessed additional insecurity in Central African Republic, meaning that the first half of the year became too dangerous for us to maintain our full range of programme activities for several weeks at a time across these countries of operation. Yet our teams worked hard to find ways to reach children, even in these most difficult circumstances, to ensure that we could meet the need.

Through August 2021 cities and provinces across Afghanistan fell under control of the Taliban in rapid succession culminating in the fall of Kabul on 15 August 2021. In the confusion that followed, our programmes were suspended for several weeks whilst we negotiated access for our staff and, in particular, for our female staff to be able to return to work. In September we secured enough assurance from the new authorities for some of our teams to resume their work, and by the end of October we were fully operational again in Afghanistan. By then it was clear that the pressure on families caused by the rapid decline in the Afghan economy was creating very dangerous circumstances for children. Early marriage and child trafficking was rising, and our teams began to find families who were thinking of selling their children just to feed the rest of their family. We appealed to the UK and US public for support to help us expand our work and by the end of the year we had tripled the size of our staff team in the country, meaning we were able to help thousands of families with cash grants, essential non-food items and practical support.

In Central African Republic, a new rebel alliance fought for control of several areas of the country and created a situation which was so unstable that our teams had to periodically evacuate and then return to work. By the early Summer the situation was more stable, and we were able to reopen our suspended programmes to keep supporting children, young people, and their families in their local communities

We are proud of the bravery shown by our teams in Afghanistan, Central African Republic, and our other operational countries. In 2021 they demonstrated exceptional persistence and commitment and managed to reach many thousands of children in difficult and dangerous situations.

2021 was also a difficult year for raising income from some of our traditional funding partners. COVID-19 specific responses still attracted a significant share of humanitarian funds and financial resources

for child protection and psycho-social support were more difficult to find - particularly in the first six months of the year. The dramatic cuts in the UK aid budget also led to one of our FCDO funded programmes being cancelled, and a £500,000 grant from the FCDO for a project in Afghanistan being delayed by 12 months. Our income from institutional sources was also down in 2021 compared to previous years. But by the last quarter of the year, we found the opportunities to attract funds were increasing, particular from UN agency sources, and we are confident that 2022 will prove to be a record year for this type of fundraising.

Despite the financial constraints, 2021 was an important year in the development of the quality of our programming. Our Child Protection specialist led a review of our programming against the internationally recognised Child Protection Minimum Standards and we designed and launched a ground-breaking intervention in early childhood care and development across two different country programmes with the support of a private donor. We also concluded our reintegration pilot programme in the Massisi area of the Democratic Republic of Congo, with a comprehensive evaluation identifying the benefits of a community led approach to the challenge of helping children who had been involved in armed groups return to more settled life back with their families. Our most significant piece of practice development, however, was in the area of safeguarding. In 2021 we also commissioned a far-reaching review of our safeguarding policies, training, practice, and governance which produced a range of recommendations and action plans. In particular we used the report as the basis for an investment in more specialist safeguarding staff across our programmes and in our central office, to bolster our efforts

Building on our exploration of racism and discrimination in 2020 we also felt ready to make significant steps towards to change in 2021, including the adoption of on organisational commitment to anti-racism which was approved at Board level, and which is driving change projects across our fundraising and our operations.

In the wake of institutional funding reductions, alongside increasing needs across countries like Afghanistan, we relied more than ever on the generosity of our supporters and the energies of our Global Ambassadors, Carey Mulligan, Marcus Mumford and Vanessa Kirby, who worked hard in the year to mobilise resources to enable us to rise to the challenges 2021 presented. Once again, the People Postcode Lottery provided strong support to War Child UK and gave us the confidence we needed to push ourselves to do as much possible for children in conflict areas.

We remain forever grateful to our amazing supporters for standing with us and helping to provide for children in acute need around the world.

3 OUR YEARS IN NUMBERS

Direct participants: **140,629**
Income: **£14,799,000**
Expenditure: **£14,523,000**

4 STRATEGIC REPORT

The Trustees, who are also the Directors for the purpose of company law, present their report, which includes the strategic report, together with the financial statements and auditors' report for the year ended 31 December 2021. The information required in the Directors' report is included in the strategic report.

4.1 WHO WE ARE

Our vision and mission

War Child UK is the only specialist charity for children affected by conflict.

For more than two decades we've been driven by a single goal – ensuring a safe future for every child living through war.

We aim to reach children as early as possible when conflict breaks out and we stay to support them through their recovery. We keep them safe, help them to learn and overcome their experiences, and equip them with skills for the future.

We understand children's needs, respect their rights, and put them at the centre of everything we do. We listen to what they have to say and help to amplify their voices so that they can advocate for change to the systems and practices which hold them back. We boldly campaign on the root causes of conflict to help create a safer future for children across the world.

Our strategic principles

Our five strategic principles help us achieve our mission:

1. We reach children early in the conflict cycle and we stay to support them through their recovery.
2. We are a specialist organisation focused on interventions that are both high impact and sustainable.
3. We champion the voices of children and mobilise others to take action to support them.
4. Our values define our actions and drive us to continually improve our work and our systems.
5. We are part of an effective global family.

By standing by these principles, we empower children to overcome the devastating impact of conflict.

Our values

BOLD
We use our passion and creativity to deliver high-quality, evidence-based programmes that offer the biggest benefit for children in conflict.
ACCOUNTABLE TO CHILDREN
Children can rely on us to respond to their voices and to treat them with respect and dignity.
TRANSPARENT

We expect to be held to account by our supporters and participants and we respond with openness and honesty.
COMMITTED TO EACH OTHER
We support each other and our partners to achieve ambitious goals and to be the best we can be. We are honest and open with each other, sharing our successes and confronting our challenges.

Our objects and activities

The objects in our Memorandum of Association are:

- To bring relief to persons anywhere in the world who are suffering hardship, sickness, or distress as a result of war and in particular (but without prejudice to the generality of the foregoing) to bring such relief to children who are so suffering.
- To advance the education of the public in the effects of war and especially the effects of war on children.

4.2 OUR REACH

In 2021, War Child UK and our partners worked directly with 140,629 children, young people, and adults through the global portfolio of programmes in Afghanistan, Central African Republic, Democratic Republic of Congo, Iraq, and Yemen.

In 2021, 68,258 women and girls participated in our programmes representing 49% of the total participants engaged directly in War Child UK programmes.

Of the 140,629 people reached, 107,728 participants were children (0-17) representing 77% of participants while 9,590 (7%) were Young People (18-24), and 23,311 (16%) were Adults (25+).

At country level, we reached:

- 49,983 participants in Afghanistan (1% increase on 2020)
- 20,116 participants in Central African Republic (33% decrease on 2020)
- 18,181 participants in Democratic Republic of Congo (63% decrease on 2020)
- 42,296 participants in Iraq (131% increase on 2020)
- 10,053 participants in Yemen (60% decrease on 2020)

War Child UK reached 18% less participants in 2021 than in 2020. This decrease is the result of us focusing back on our much-needed conventional, higher intensity work for children, youth, and adults, compared to the lighter touch COVID-19 response worker that reaches more participants.

As the COVID-19 pandemic continued, and even worsened, in many of our countries we continued to address the needs of those on the ground, adapting our service provision to be COVID-19 safe and abiding by movement and distancing restrictions imposed by authorities. We focused on systems strengthening such as our Safeguarding Review and Child Protection Minimum Standards (CPMS) audit with a decrease in institutional funding leading to less programming later in the year for many of our countries. This was counterbalanced by our emergency response activities in Afghanistan which compensated for some of these losses in other countries where grants ended without new grants starting up.

As specified previously, the number of people participating in our programmes is one measure of our work. We also need to bear in mind the extent and depth of the benefits each participant can access – and this can vary, as some children are involved in intensive work over many months. We are working on ways to supplement our participant numbers with more of an insight into the depth of support provided to different groups of participants to help demonstrate value and impact.

4.3 OUR COUNTRY PROGRAMMES IN 2021

AFGHANISTAN

2021 Achievements

2021 was a year like no other in Afghanistan. Increasing violence from the spring onwards, culminating in the dramatic fall of the Kabul Government and takeover by the Taliban, led to nearly 700,000 people fleeing their homes in search of safety, and 3.5 million being internally displaced. At year-end, 24.4 million people in Afghanistan needed urgent humanitarian assistance – the highest number ever in the country, and the largest humanitarian crisis of 2021.

53% of those people - or 13 million - are children. In addition, 3.7 million children remain out of school - a reality exacerbated by the Taliban's refusal to allow girls' education to resume beyond 6th grade, and an unprecedented 3.2 million are at risk of severe acute malnutrition. The change in Government created political and economic isolation, and the subsequent freeze on banking systems, caused Afghanistan's economy to collapse, which has created the largest food security crisis the world has ever witnessed, forcing families to resort to dramatic and devastating ways of coping. With the crisis, normal services that protect children at national, local and community level have broken down further, creating an environment where children are at exceptionally high risk of exploitation, abuse, and psychosocial distress. Coupled with the impact of prolonged conflict and recurring natural disasters, including droughts in previous years, these factors have exacerbated the acute distress faced by many families.

In 2021, War Child reached a total of 49,983 people in Afghanistan, including 40,529 children across our projects in Herat, Badghis and Ghor with a focus on child protection, emergency cash and non-food item assistance, as well as livelihoods support. One of our main lines of programming over the past eight years has been working in Herat to provide critical assistance to children forcibly deported from Iran. War Child supports these vulnerable children at the border by offering them case management and psychosocial support to overcome their trauma, conducting family tracing, and facilitating their safe return to their families all around the country. During the uncertain transition following the fall of the Government, War Child secured the continuation of this UNICEF-funded reintegration programme for another year.

In addition, as of the last quarter of 2021 and in direct response to the crisis, an ambitious Emergency Response Plan (ERP) was conceptualised and rolled out, and several new grants were secured from new donors, expanding the country programme's interventions into new sectors. The Emergency Response Plan was developed initially for six months, with a focus on child protection in emergencies, education in emergencies and multipurpose cash and non-food item distribution to the most vulnerable children in Herat, Badghis and Ghor provinces. Its aim was to save lives and mitigate, as well as respond to, child neglect, violence, and abuse through community-based protection,

psychosocial support to child victims of trauma, and case management, among others. The emergency response also included the provision of non-food item kits to the neediest children and families, with a total of 13,770 people supported this way. A further 1,000 children received psychosocial support and awareness-raising messages on landmines, explosive remnants of war and protection issues, and 375 teachers received training on mine risk education.

The Afghanistan programme ended the year expanding more rapidly than ever before in War Child's history, in an attempt to meet skyrocketing humanitarian needs.

Future Plans

In 2022, War Child's Afghanistan programme might become one of the largest in the organisation's history. Multiple emergency response projects were secured at the end of 2021 and are slated to kick off in early 2022, taking War Child's emergency response programming up to at least £3 million.

War Child will continue to operate in the Herat province, providing critical services to children deported from Iran - and our emergency programming will be vastly scaled up in Herat, Badghis and Ghor provinces, with a possible expansion to Farah. War Child's Emergency Response Plan will be revised to meet our new programmatic ambition, and even better respond at scale to the dramatic and persistent humanitarian needs. Our in-country footprint (operational presence and structure) will be adjusted accordingly.

We will also expand the range of support available for reunited children, to support their reintegration and to help prevent future unsafe migration. This will be done through supporting livelihoods and employment opportunities for children and families in Afghanistan at community level, as well as supporting children's learning opportunities and helping those who have returned into school. This project, funded by the FCDO and initially scheduled to kick off in mid-2021, will now begin in 2022.

CENTRAL AFRICAN REPUBLIC

2021 Achievements

2021 was a challenging year for the Central African Republic (CAR) team, largely due to a number of events that had preceded in 2020. This included an unfortunate attack on the Ndele base which resulted in the destruction of some key financial documentation, the misuse of funds by a local implementing partner *Association d'Assistance Humanitaire en Centrafrique* (AAHC), and the contravention on donor policy by some of our field staff. Coupled with a decrease in suitable funding opportunities for our strategic vision, the situation was difficult for the team in CAR. There were also a number of security and humanitarian access challenges caused by the rejection of former President Bozizé's 2020 presidential bid by the Constitutional Court, which led to the creation of the CPC (Coalition of Patriots for Change) rebel group. This led to several issues, including the post-election crisis and the taking over of several prefectures including War Child UK's operational bases in Ouham and Ouham Pendé and using the Bossangoa as CPC headquarters from December 2020 until February 2021.

The looting of War Child UK's base in Bossangoa on the 18 and 19 March 2021 and the relocation of our staff to Bangui suspended operations in Bossangoa and other bases from mid-December 2020 to

April 2021 - as such, all four of War Child UK's operational bases remained closed throughout the first quarter of 2021, with only the UNICEF funded Mobile Team Project allowing us to respond to alerts during that time.

In addition to these challenges, CAR's country portfolio significantly reduced from eight active grants in 2020 to only two in 2021. One key contributing factor to this was that some projects ended at the beginning of 2021, while others ended mid-way through, and were never renewed or replaced. These projects included the FCDO funded Aid Match project which ended in February 2021 and the FCDO funded Aid Connect (PACE) project, which after becoming inaccessible in December 2020 for security reasons, came to a halt in just its second year in September 2021. A UNICEF project in Ouham Pende, which focused on strengthening the resilience and stabilisation of reintegrated former children affected by armed conflict ended in February 2021, as did a project supporting victims of gender-based violence in Paoua in the Prefecture of Ouham Pendé and caring for those affected by post-electoral conflicts in the Prefectures of Ouham and Ouham-Pendé. the latter, however, was replaced by a new project which started in October in the same operational zones and continued throughout 2021.

Because of the insecurity throughout November-December 2020 caused by attacks by armed groups, displaced children and families were slow to recover and return to their communities (and our regional intervention zones) meaning our field programmes were significantly reduced between January - March 2021. A recovery plan however was developed to help us catch up with the annual plan.

In terms of CAR's borders – the situation remains complex. Although increases in the operations of FARCA (Armed Forces of CAR) and the IF (International Forces) has resulted in the recapture of many of CAR's urban centres, porous borders will continue to facilitate the operations of the irregular armed groups like CPC and 3R through arming and providing safe havens where necessary from across the borders.

In positive news, the number of security incidents involving NGOs fell to relatively low levels in the fourth quarter of 2021, with irregular armed groups and criminal incidents dropping significantly compared to the previous year. A total of 313 incidents involving NGOs were reported in 2021, with 46% of them occurring in the first quarter of 2021. While incidents like this have gradually decreased, NGOs will continue to be an attractive target for many irregular armed groups in CAR, and criminality is likely to remain the main challenge for the humanitarian community. Meanwhile, the presence of armed groups and people being forcibly displaced, continued to generate high protection risks, with children the most vulnerable to family separation, recruitment by armed groups, exploitation, and abuse. COVID-19 also intensified the country's crisis - household income suffered due to government restrictions, while the prices of basic items increased leading to food insecurity.

In 2021 the crisis in CAR which was in its ninth year had led to the deterioration of social and economic systems, low technical and professional service provision, and the breakdown of social unity and cohesion, all of which have had considerable consequences for civilians, with children in particular bearing their brunt. According to the International NGO Safety Organisation (INSO) (September 2021), from December 2020 to September 2021, the number of incidents increased by more than 500 times, compared to the same previous period (from December to 2019 to September 20220) causing an increase in humanitarian consequences and needs. Hence the number of people in need of assistance increased from 2.5 million (2018) to 3.1 million in 2021.

In 2021, War Child's programmes in CAR focussed primarily on providing life-saving protection, education and livelihoods support to children formerly associated with armed groups, so they can start reintegrating into their families and communities. We worked on identifying separated and unaccompanied children, arranging referrals for victims of physical or psychological harm and offered

psychosocial and livelihoods support to girls and boys who had experienced violence, recruitment, or trauma. We incorporated pioneering approaches such as social and therapeutic horticulture and community-designed support, and for the first time, we also began exploring effective ways to prevent the worst forms of child labour.

With regards to funding, during the course of the year, seven new proposals were submitted to four different donors with a cumulative amount of around £3.4 million with around a 50% success rate. Meanwhile, three additional proposals (Agroforestry, UNICEF Ndele and UN Women) with a total amounting to around £1 million were still in the pipeline at the end of 2021. This financial situation challenged the CAR team to take a more robust approach in the search for funding and in developing quality proposals

By the end of 2021, we had strengthened our relationship with UNICEF in CAR which led to the approval in January 2022 of a 12-month long-standing proposal entitled "strengthening the resilience of children affected by armed conflict in Bamingui-Bangoran", accompanied by a top-up grant from the Stanley Thomas Johnson Foundation for the period January-December 2022. Meanwhile, a broader annual plan for 2022 was developed with a modest ambition to diversify and strengthen the CAR country programme portfolio to at least £2 million to help us establish some stability in field programming and cover the 2021 funding gap. We ended the year achieving 65% of our set objectives, reaching 20114 children and their caregivers, in spite of the adversity we had faced.

Future Plans

In 2022 War Child in CAR aims to diversify its portfolio and funding sources, and the county programme will continue to focus on reaching vulnerable children and providing holistic responses to children currently and formerly associated with armed groups, children who have experienced sexual violence and children who have been separated from their families. In line with War Child's long-term strategic vision in CAR, emphasis will be placed on making sure children and young people affected by new crises and violence receive prompt assistance, are better protected from violence, have improved psychosocial wellbeing, and are supported in better reintegrating into their communities. COVID-19 project adaptations are expected to remain in effect as the pandemic situation in CAR persists, and the regions of Ouham, Ouham-Pendé, Vakaga and Bamingui-Bangoran will remain War Child's priority areas for intervention. Emergency response to the irregular patterns of attacks and violence by armed groups against civilian locations in the CAR resulting in new humanitarian challenges and needs in Ouham and Ouham-Pendé, are also expected to be at the forefront of our work in 2022.

DEMOCRATIC REPUBLIC OF CONGO

2021 Achievements

The situation in The Democratic Republic of Congo (DRC) remained dire in 2021. Decades of corruption, armed conflict, and lack of investment, combined with the effects of natural disasters and recurrent outbreaks of cholera, measles, and Ebola, have left millions of people in extreme poverty. The country has been in a humanitarian crisis for decades, and the situation on the ground has only worsened in 2021 due - at least in part - to the negative impacts of COVID-19 on the humanitarian funding environment.

27 million people in the country are now acutely food insecure - the highest number worldwide, and 2.4 million children under the age of five are severely malnourished. The country is also home to 5.5 million internally displaced people (IDPs), due to the decades of conflict. Education remains a huge challenge in the East of the country, with access to schools a particular problem for children living in conflict zones. The impossible choices facing families are disproportionately affecting women and children with sexual violence now a deep-rooted problem. Between January and September 2021 alone, over 74,000 cases of sexual violence were reported, with women and girls accounting for 94% of these. Just as in previous years, the security situation remained somewhat stable in the Kasaï region throughout 2021, and while this encouraged the return of many refugees and internally displaced people to their homes and communities, a major lack of investment in the region meant that these people often had little to return to.

Recruitment of children and young people into armed groups also remains widespread in Eastern DRC, with hundreds of children and youth who had accepted to leave armed groups in 2020 and 2021 still waiting for some form of support to help them reintegrate into their communities. In the absence of this support, they are at increasing risk of returning to the armed groups they once fled.

Despite the scale of these challenges, War Child managed to reach 18,181 children, young people, and adults in 2021 throughout the country - among them 10,926 children. The first quarter of the year saw the end of War Child's long-running education and protection project in Mutena, in the Kasai region, funded by the DRC Humanitarian Fund (UNDP). In parallel, our country programme's protection monitoring project (in Kasai and Kasai Central) continued throughout 2021 with UNHCR funds, albeit on a smaller scale – nearly half of what we received in 2020.

Meanwhile in North Kivu, War Child's programming focused on education and on reintegration, livelihoods support, our youth led VoiceMore programme and child protection both in Masisi and Rutshuru. In 2021, the country programme implemented three innovative and uniquely complex reintegration projects in parallel: the Partnership Against Child Exploitation (PACE) programme focusing on preventing the worst forms of child labour, which has been ongoing in Masisi since 2019 with FCDO funding, an ambitious community-focussed reintegration project funded by the DRC Humanitarian Fund (UNOCHA) in Bambo, Rutshuru; and an innovative community-driven pilot project focussed on Community-Based Reintegration and Security (CBRS) with funds from a private donor. A final evaluation of this project concluded that the Community-Based Reintegration and Security (CBRS) model itself, despite a few limitations, has led to meaningful change and shows potential to be scalable in the DRC.

Meanwhile the PACE programme scaled up during its 2nd and 3rd years, achieving positive results in interventions such as school gardens, VoiceMore and positive parenting. The DRC team generated much learning in 2021 from these reintegration pilot projects, with an ambition to formalise them further in 2022.

Future Plans

While War Child UK's DRC programme is starting 2022 with a reduced footprint compared to 2021, we have ambitions to expand to new geographical areas, and secure funding from new donors throughout the year. As per our three-year strategic plan, in 2022 War Child in the DRC is seeking to:

- Strengthen our contributions to community and institutional child protection efforts providing with an environment that is safer, more inclusive, and more engaged towards their social, economic, and cultural reintegration.
- Support children and young people to access quality protection services within their community.
- Equip communities and young leaders with the skills and knowledge to reintegrate children and young people formerly associated with armed groups.
- Improve access to education, life skills training, and support for children and young people affected by conflict or at risk of exclusion.

With the national political situation set to further deteriorate in 2022, War Child's programme in the DRC will aim to continue delivering interventions in the areas of community-based protection, psychosocial support, sexual and gender-based violence prevention, livelihoods, cash assistance, and a heavy emphasis on reintegration. The DRC team's activities will ensure that children and young people are protected from abuse, violence, and exclusion through quality protection services at a community level, and our work will support communities and young leaders to be equipped to contribute to the reintegration of children and young people and prevent them from turning to negative ways of coping. Finally, we will ensure that children and young people who are reintegrating have improved access to education, life skills training, and vocational training to help them build safer, brighter futures.

IRAQ

2021 Achievements

The situation in Iraq has remained difficult throughout 2021, driven further by COVID-19 and the increasing numbers of displaced children and their families. Despite the end of military operations against Islamic State of Iraq and the Levant (ISIL) in 2017, decades of conflict and instability continue to impact the daily lives of the Iraqi people.

In 2021, it was reported that 4.1 million internally displaced people and returnees continued to be in need of humanitarian assistance, of which 2.6 million were children. Whilst nearly 4.9 million Iraqis have returned to their original homes, these returns have not been well coordinated. Many communities are still severely damaged with limited access to essential services including education, healthcare, water, and sanitation. Those who have returned, are in critical need of support. Beyond the need for these services there is a vital need for social unity and protection - as over a third of all returnees are in need of protection support.

During the course of 2021, War Child UK was able to reach a total of 42,296 people within the governorates of Anbar, Baghdad, Basra, Dohuk, and Ninewa. Additionally, through a local partner, we were also able to assist underserved and vulnerable host communities and internally displaced people with targeted COVID-19 response activities in the governorates of Kerbala and Najaf.

Much of our work in Iraq this year, focussed on delivering quality Early Childhood Development (ECD) programmes for children whose education has been disrupted as a result of conflict. This has been done through the provision of in-person classes for children in internally displaced person (IDP) camps and in multi-purpose community centres we have set up. These classes provide young children with basic learning skills, so they are better equipped to enter the formal education system. Recognising that a holistic approach is needed, we have also been providing in-person training to parents and caregivers so that they can provide home-learning support in numeracy and literacy for their children.

We also provided protection assistance to highly vulnerable children through the provision of case management, as well as the delivery of specialised psycho-social support sessions. In 2021 -we were able to reach over 18,000 children with online structured psycho-social support to help them through their trauma. Child protection trends showed the greatest number of cases needing support for neglect, extreme household poverty, emotional abuse, absence from school and lack of civil documentation (required to access basic services). Our teams also worked with community members, leaders, parents and caregivers, and youth to form and strengthen different community-based groups to support child protection and education within their communities in Anbar, Baghdad, Dohuk, and Ninewa governorates.

Through various different projects, we helped empower marginalized youth with life and job skills to support them in their future careers. This was done through trainings including computer skills and life skills, apprenticeship placements and the formation of youth advocacy groups.

Future Plans

In 2022, War Child will continue to deliver quality Early Childhood Development programming in several locations throughout the country. These classes will also be integrated with the delivery of psychosocial support, case management, caregiver trainings and provision of civil documentation, to provide a holistic package of interventions to best support children's needs. Additionally, we will bolster local schools with infrastructure rehabilitations and teacher trainings.

Our teams' advancements with Early Childhood Development programming in 2021 have laid the foundations for increased advocacy in 2022. Utilising our evidence-based learning, we will be contributing to and encouraging the uptake of Early Childhood Development programming with governments and the wider humanitarian community.

We anticipate the context to remain challenging, but we will continue to build upon our strengths and evidence-based learning to best respond to vulnerable children and their families where we can.

YEMEN

2021 Achievements

Throughout 2021, Yemen has remained one of the worst humanitarian crises of our generation. The already dire situation has been further compounded by the ever-present impacts of COVID-19, as well as a dramatic increase in fighting in the latter half of 2021. This has displaced over 3 million people, as well as exacerbating the existing vulnerabilities of the Yemeni population.

More than six years into the war, in 2021 it was reported that 20.7 million Yemeni people are in need of humanitarian assistance, of which 11.3 million are children. Many public services have been destroyed, leaving children and families with little access to education, healthcare, water, and sanitation. Those services that do remain are severely disrupted, often being provided in unsafe, partially destroyed spaces. This is combined with a lack of livelihood opportunities and a collapsing economy, meaning that families are increasingly unable to meet their most basic of needs, leaving children at serious risk.

Nonetheless, during 2021, War Child UK were able to reach 10,053 children and families in Taiz, Sana'a, Al-Hodeidah and Aden governorates of Yemen. Much of that work Yemen was focussed on the rehabilitation of schools, in collaboration with the local education authorities, to ensure that they are safe and accessible for children and youths. We provided schools with desks, chairs, whiteboards, teacher kits and student packs, as well as provided training for teachers in a crisis context. In addition to this, we provided both teachers and children with cash incentives so that they are able to actually reach schools.

Additionally, we provided a range of child protection services to vulnerable children and their families which included the setting up of child friendly spaces, where our trained staff provided psychosocial support sessions, case management services for vulnerable children, as well as support in to obtaining civil documentation which enables children to access the public services that are available to them. As well as this, we worked with parents and communities to set up child protection committees and provide mine risk awareness training to keep communities safe, even once our projects have finished.

In 2021, we were pleased to be able to return to our cash and livelihoods support work, in the port city of Aden where we supported 100 fishermen households with fishery equipment, to strengthen their livelihoods, as well as providing cash assistance so they could meet their families' basic needs.

2022 Future Plans

In 2022, War Child will continue to deliver quality Education and Child Protection programming in several locations throughout the country. This will include the rehabilitation of more schools, provision of necessary school equipment and training to teachers. We will also continue to provide children with safe spaces in which they can receive specialised psychosocial support and case management services. In addition to this, we are looking to build from our experience providing cash and livelihoods support and are planning to continue working in this area.

Following the increase in fighting and the number of active frontlines at the end of 2021, we anticipate the humanitarian needs of the Yemeni population to increase throughout 2022. This will also create an even more complex operating environment for War Child UK. We will however draw upon our experience and learnings from 2021, to ensure we are able to reach even more children in need, throughout 2022.

GLOBAL ADVOCACY

War Child UK's advocacy work serves to promote the rights of all children affected by conflict – both those we support through our programmes and those who are beyond our reach. In 2021 we

continued to advocate for the British Government to play a constructive global role in protecting children in conflict The British Government has considerable global influence through its membership of the G7, the UN Security Council and with military and diplomatic roles in armed conflicts around the world. This saw the launch, of the second War Child annual report in the *Being A 'Force for Good'* series, challenging the UK Government on its partnered military operations with states that violate children's rights. As part of the campaign, we met with and presented recommendations to Ministers in the Foreign Commonwealth and Development Office, the chair of the parliamentary Defence Select Committee and with senior officials in the Ministry of Defence. We appeared in podcasts and met with MPs to garner support for this agenda, and our report informed the Labour Party's new policy which would prevent military collaboration with states that abuse human rights. The Ministry of Defence published its Human Security policy which responded directly to our core recommendations, and we developed a strong profile with our advocacy targets through this initiative which we are using to this day to continue influencing government policy.

Throughout the year we have worked closely with the FCDO and MOD by contributing our analysis on child protection and reintegration of children associated with armed forces and groups to their strategies. We delivered evidence to the All Party Parliamentary Group on Conflict and Global Britain, the International Defence Committee, and the Foreign Affairs Committee, and have deepened advocacy alliances with other organisations and networks, signing memorandums of understanding with Save the Children and War Child Holland. We have also developed country office advocacy plans and began supporting their implementation.

We have collaborated the UN Special Representative on Children and Armed Conflict to raise the global profile of children affected by armed conflict with other international organisations, and in collaboration with UN and civil society partners, have lobbied the British Government to tackle the detention of children in conflict situations. We have also continued to provide child protection training to the British military and supported NATO to deliver on its human security commitments.

With the recruitment of our Reintegration Adviser in early 2021 our policy development and advocacy has begun in earnest. We have presented the Community Based Reintegration and Security (CBRS) model to key donors including the US Department of Labour and Department of State, The World Bank, International Labour Organisation and UK Foreign Commonwealth and Development Office with a view to generating funding. We have also commissioned research on the performance of the Community Based Reintegration and Security (CBRS) programme in Central African Republic and will conduct deeper research and policy development in 2022, to help bolster our outputs and efficacy.

4.4 OUR ACHIEVEMENTS AGAINST STRATEGY

PILLAR A – IMPLEMENT A STRATEGIC MODEL

The events in Afghanistan created a challenge which required us to take significant strides under our strategic aim to develop our abilities to respond rapidly to emergencies. Scaling up rapid response programming requires a strong focus on needs assessment, response planning and effective execution, and doing this well requires a disciplined approach and robust systems. In the course of responding to the significant needs in Afghanistan, our teams found themselves in the position of creating or improving these systems in real time. Our Humanitarian Response Plan for Afghanistan

was the most comprehensive and detailed emergency response plan that we have ever produced and enabled us to anticipate capacity and funding needs and scale up to a degree which we have not previously achieved in War Child. This new template for emergency response has already proved useful in our new response to the Ukraine crisis in 2022.

Other systems saw strategic level improvements in 2021 - our safeguarding review for example enabled us to plan a series of investments and reforms which bring our safeguarding systems and practice up to date

Our strategic aim to be a thought-leader in the area of reintegration was also progressed through the in-depth evaluation of our Massisi programme and the re-engagement of our partners in the Global Coalition for Reintegration. As such, we worked with Save the Children, the Norwegian and UK governments, and the UN Secretary General's Special Representative for Children in Conflict to set up plans for a global conference at Wilton Park to review the UN mandate on Children and Armed Conflict at its 25th anniversary with a particular focus on the challenge of reintegration children who have been involved with armed groups.

Future plans

In Afghanistan our emergency response plan will be further expanded in 2022, as we go into a scaled-up phase 2 of our response.

The conference in Wilton Park in April 2022 will be a springboard for the next stage of our thought-leadership on reintegration, and we will be working closely with UNICEF in 2022 to support the development of a global reintegration programme.

2022 will also be year of further investment in our safeguarding capacity in countries and central office to bring us up the very highest of standards.

PILLAR B - MAINTAIN A SUSTAINABLE FINANCE MODEL

What we achieved in 2021

Our institutional restricted income and expenditure had started to show growth over recent years, however in 2021 it took a downturn. This is mainly due to the lag effect of funding cuts on our programmes due to the global pandemic and partly due to cycles in funding being allocated to our countries of operation. Our programmes funding team have developed a funding strategy and further investments have been made within the team and it is felt that the rewards from this will start to materialise in 2022.

In 2021, we raised £7.5 million from voluntary unrestricted income - an increase of over £1.3 million on 2020. This was less than 4% under the original budget for the year, which is considered a key achievement given that we were still seeing the knock-on effects of COVID-19 on our events programme. The People's Postcode Lottery played a big role in our income, raising £2.5 million and we celebrated the welcome return of our Winter Wassail fundraiser (cancelled in 2020 due to the pandemic). This incredible event - hosted by Carey Mulligan and Marcus Mumford with special readings and musical performances - raised a staggering £1.4 million in December. We also

responded to the tragic events in Afghanistan with an emergency fundraising appeal which raised **£518,695 to support the thousands of children and families affected.**

Throughout the year we continued our successful gaming partnerships, with the likes of Sports Interactive and the 'Football Manager' game, and we expanded our work with new philanthropic partners including Gorillas and the Rangoonwala Foundation. At the end of the year, we were delighted to be selected for the UK Government's 'Aid Match' scheme, supporting our work in delivering education, livelihoods support and child protection programmes in Yemen. In late 2021 we secured a new partnership with Sky that saw a fundraising telethon 'Love Not War' broadcast in the lead up to Christmas. Hosted by Carey Mulligan and Himesh Patel, the show featured comedy and music acts including long-time War Child supporters Elbow and Bastille. We also launched our new community membership offering The Right To Dance – a new fundraising movement in collaboration with the underground music community.

In line with our strategy to increase the reliability of our unrestricted income in the long-term, 2021 saw the first year of our investment in regular giving, with new supporters brought on board who want to donate on an ongoing and sustainable basis. We also ran a successful Peace Band challenge event in January in response to the ongoing lockdown in place at the time. Participants could raise funds by completing a distance challenge and collectively travelling around the world for peace. This was a popular initiative that allowed people to exercise for a good cause in the midst of the pandemic

The pandemic did still continue to impact some aspects of our live event fundraising and we were not able to hold our music BRITS week in February, with many community challenge events also postponed. We managed however to keep to our expenditure budget, in line with income, by careful monitoring of costs and some reductions in anticipated expenditure in areas such as travel. This enabled us once again to maintain our Continuity Business Reserves as per our plan. We did face some cash flow challenges due to late receipt of some funds and we are still working on our strategy to grow our rolling working capital reserves and smooth out our income receipts.

Future plans

In 2022, we are investing in both our programme funding team and key areas of our voluntary fundraising team as part of our fundraising strategies to deliver sustainable growth across all areas of fundraising. For institutional fundraising, we are looking to both diversify our funder base and increase the length of our grants. For voluntary fundraising, 2022 will be our second year of investment in our regular giving recruitment programme. With restrictions lifting we saw the return of BRITs week in February 2022 and will expand The Right To Dance offering. We will also deliver the Yemen Aid Match campaign from 1st March to 31st May. Our valued partnership with People's Postcode Lottery will continue and we plan to hold the Winter Wassail in New York this year. With anticipated organisational growth, we are also planning to increase our Continuity Business Reserves by ten per cent, whilst also continuing to invest in other risk mitigation areas.

PILLAR C – LEAD ON VALUES AND STRONG PARTNERSHIPS

What we achieved in 2021

In early 2021 we concluded our internal exploration of the role of racism in the aid sector and the

ways in which it affects our work inside War Child UK. We used our findings to design a range of action plans to address these issues, leading to the adoption by our board of trustees of our organizational commitment to anti-racism.

We signed a partnership arrangement with Save the Children under which we agreed to work together to achieve system change for the benefit of children caught up in conflict situations.

2021 featured significant discussions with our colleagues in War Child Holland about the potential benefits of merging our programme operations with theirs to create a shared platform that would be funded by each of us. We see potential benefits in this way of working and it will reduce the ratio of core costs to project costs, allowing each programme to more easily learn from the evidence base created by the other. It will also help us to attract larger and longer -term grants from institutional donor partners. By December 2021 we had signed a memorandum of understanding with War Child Holland under which we both agree to work together in 2022 to design a shared platform model which we can take to our board for their approval before the end of 2022.

Future plans

Under our anti-racism commitment, we will be reviewing our fundraising communications and our programme approaches in 2022, looking for a more dignified approach to storytelling and for more opportunities to support the development of local partners in our countries of operation. We will also be developing a fifth organisational value on anti-racism and defining what this means for us.

By September 2022 we should have worked with our staff teams and our partners to develop a model for a shared platform, and of approved by our boards of trustees we will finish that year in preparation for the merger of our programmes into a shared platform.

5 FINANCIAL REVIEW

5.1 INCOME

In 2021, we raised £14.8 million, an 11% reduction from 2020 reflecting a fall in institutional grant income and funding challenges faced by the wider sector.

We raised £7.3 million of restricted income which makes up 49% of our total income. This is lower than the 63% we reported in 2020, due in part to the fall in institutional grant income, but also because of significant growth in unrestricted income which recovered from the challenges presented during the pandemic in 2020.

We raised £7.5 million in unrestricted income in 2021 – an impressive 19% increase from 2020. This growth was largely due to the return of live events, such as our Winter Wassail fundraiser and music events, that could not take place in 2020 due to COVID-19 restrictions. This included our launch event for ‘The Right to Dance’ and our dedicated telethon ‘Love Not War’ broadcast on Sky Arts in the lead up to Christmas. We also continued to invest in our regular giving capacity and ran a successful ‘Peace Band’ challenge event during the January lockdown. The People’s Postcode Lottery funding continues to be a major source of unrestricted income, and in 2021 we held two lottery draws, generating a total of £2.5 million.

We continued to work with a variety of institutional donors such as United Nations High Commissioner for Refugees, other UN agencies and Dubai Cares. We also worked in consortium with other NGO partners, using funding from the US Government and the UK Foreign, Commonwealth and Development Office (FCDO).

5.2 EXPENDITURE

In 2021 we spent £14.5 million, a decrease of 18% when compared with 2020, driven by a 25% reduction in project expenditure in our country offices. The majority of expenditure - 82% - was spent on achieving our charitable objectives. Our restricted expenditure was £7.2 million, a 41% decrease from 2020 and this is due to the challenging funding environment for institutional grants that has been felt across the sector. We saw this reduction across our country offices, with the exception of Afghanistan, where our emergency response following the takeover by the Taliban led to a significant increase in restricted expenditure and offset some of these reductions in other countries.

Our unrestricted expenditure in 2021 was £7.3 million, which represents a 32% increase from 2020. This is due to the return of live fundraising events in the UK after COVID-19 restrictions were lifted and travel resumed, and an increase in spend on charitable activities by £1.1 million.

5.3 YEAR-END POSITION

In 2021, War Child created a net surplus of funds amounting to £276,000. This consists of a surplus on unrestricted funds of £214,000 and a deficit on restricted funds of £62,000.

Our Continuity Business Reserves have been maintained at £2.0 million, as due to the global pandemic, the organisation has not grown and therefore the decision was taken to preserve them at the 2020 level. Funds raised through specific appeals for Gaza and Afghanistan have been added to the designated reserves and will be used in 2022.

War Child's net current assets total £4.5 million (2020: £4.2 million). Total reserves are £4.5 million (2020: £4.2 million) consisting of:

- Unrestricted funds
  Continuity Business Reserves £2.0 million (2020: £2.0 million)
  Working Capital Reserves £660,000 (2020: £42,000)
  Tangible Fixed Assets £5,000 (2020: £60,000)
  Designated Reserves £308,000 (2020: £284,000)
- Restricted funds £1.5 million (2020: £1.48 million)

Reserves policy

War Child's reserves policy is to ensure that we hold sufficient continuity business and working capital reserves at any point in the financial year (these reserves equate to unrestricted funds, excluding tangible fixed assets and other designated funds, but including investments) to address the significant risks posed to the organisation, our participants, and our employees of working in and around war zones.

War Child splits unrestricted reserves into:

- Continuity Business Reserve. This is held at all times by the organisation to mitigate against the risks in War Child's operating environment (the principal risks and uncertainties being explained in more detail on page 23). The target for continuity business reserves is calculated through a detailed assessment of the core running costs of the organisation and the risk profile of income. We have maintained these reserves at a constant level during course of the global pandemic at £2.0 million. As the organisation starts to show growth, we will reassess the level of these reserves. They include £24,000 of investments held as art assets. This amount needs to be available to cover risks that may materialise throughout the year.

- Working Capital Reserve. Traditionally due to the nature of our funding, War Child's income graph is one of peaks and troughs with some significant fundraising events held at the end of the year, whilst expenditure is more flatline. Hence, in order to manage fluctuations in the timing of income receipts throughout the year, it is necessary for War Child to hold a revolving working capital reserve, that allows War Child to manage cash flow at all times. We are ending the year with working capital reserves of £660,000, which is a growth from 2020 and in line with our 2021 budget forecasts.
- Tangible Fixed Assets. The current value of War Child's tangible fixed assets is £5,000.
- Designated Reserve. Funds raised through specific appeals in 2021 amounting to £275,000, have been set aside by our Trustees in support of our Afghanistan response programme and War Child Holland's Gaza programme. The total designated funds amount to £308,000, which include carry forward of funds designated to Yemen and Lebanon in 2020.

War Child has assessed its Continuity Business Reserves and Reserves policy given the overall context of the global pandemic and our income strategy. The 2022 budget starts to show some growth following the reinstatement of live fundraising events and investments in our programme funding strategy. During the past two years where budgets have been impacted by the effects of the global pandemic, War Child has been able to match planned expenditure with the expected downturn in fundraising, without having to utilise its current Continuity Business Reserves, however with the upturn in income and growth of the organisation planned for 2022, the Trustees have also budgeted to increase Continuity Business Reserves by ten per cent in 2022.

Restricted reserves

Restricted funds are tied to a particular purpose which has been specified by the donor. Restricted reserves reflect the unspent balance of any of these funds. Restricted reserves at the end 2021 were £1.5 million, an increase of £63,000 compared with the 2020 year-end position.

Grants of £207,000 in 2021 (2020: £848,000) have been made to third party non-governmental organisations and other charities where this supports our charitable objectives. See note 4 in the accounts for further breakdown.

War Child will make a grant only if the non-governmental organisation or other charity meets the following criteria:

- It has registered with the relevant government authorities
- The objectives of the proposal are compatible with our mission statement and objectives
- The last financial annual report is produced with full accounts
- A formal agreement is signed with War Child.

5.4 GOING CONCERN

The Trustees have reviewed War Child's reserves and Continuity Business Reserves position in light of the reserves policy discussed above. They have reviewed the group's forecasts and projections and risk assessed income and expenditure and have a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future. With some organisational growth forecast, as the major impacts of the global pandemic on fundraising have been curtailed, the Trustees have approved a ten per cent increase in Continuity Business Reserves in the 2022 budget. The 2023 forecasts have been reviewed, with the best available knowledge at the time and potential income has been stress tested to ensure that expenditure levels can be maintained within income strains. They are confident with the planned addition to reserves, that there are sufficient reserves held at the year end to manage any foreseeable downturn in the UK and global economy. The Trustees consider that there is a reasonable expectation that War Child has adequate resources to continue in operational existence for the foreseeable future and for this reason, they continue to adopt the 'going concern' basis in preparing the accounts.

5.5 INVESTMENT POLICY

War Child's investment policy is to protect our capital, particularly given the constraints of restricted project funding and the often high-inflationary environments in which we operate. Tolerance to capital instability is low, and the charity adopts a cautious attitude to risk. War Child's assets should be held in cash or low-risk government bonds, although certain investments are also held in art assets to protect against long-term devaluation.

Given the overseas nature of much of War Child's expenditure, and the risk posed to the charity through foreign exchange movement, we limit the exchange between currencies where possible Further investments may range from short to long term, maturing in line with the planned expenditure cycle across War Child's projects.

Current investments are comprised of £24,000 of art assets.

War Child Trustees have delegated decision making on investment matters to the Audit and Risk Committee. The charity manages our own investments and has a nominated list of authorised signatories, two of whom are required to make any investments on behalf of the charity.

5.6 VOLUNTEER POLICY

Volunteers are key for the continued success of our fundraising events and are a major resource which contributes to achieving our objective of improving children's lives. The skill, time and energy contributed by volunteers helps us achieve our goals and in turn benefits volunteers by offering them the opportunity to gain experience and to 'try something new' while meeting like-minded people. There are volunteers who help regularly throughout our offices and operations, as well those who help on a more ad hoc basis such as stewarding at fundraising events. We are enormously grateful to all those who offer their time for free to help support the children we work with.

5.7 FUNDRAISING REVIEW

Details of War Child's fundraising activities can be found on page 35.

6 PRINCIPLE RISKS AND UNCERTAINTIES

War Child divides risks into two categories: strategic risks and operational risks. Strategic risks present a significant threat to us achieving our strategy. They are monitored closely by both the senior leadership team and the Board of Trustees. Operational risks concern mainly internal processes and controls. They can be managed through effective systems and good practices and are monitored closely by the management team.

There is some fluidity between the risk registers, with severe operational risks being elevated to the strategic risks register if felt appropriate or they need specific attention. Risks are scored according to how likely they are to occur and the impact they would have on the organisation. The Board of Trustees weighs up the tolerance the organisation has for the risk and the management looks at ways to mitigate the risks.

The risk registers are periodically reviewed, in accordance with War Child's risk policy, to ensure the registers remain up-to-date and relevant. Our strategic risk register categorises risks according to their threat to our three strategic principles and any underlying risks and reflects our current strategy. The operational risk register is maintained by the management team who have received extensive support from the Internal Auditor on how to assess risks. A deep dive into the strategic risks is done on a rotational basis at the Audit and Risk Committee. This Committee meets every quarter and at each meeting it reviews a specific risk in detail, working through the register, so over a period of time a deep dive of all risks is completed.

One risk within the strategic risk register is related to external environmental risks, which has proved to be particularly pertinent during the global pandemic.

Risk that children or other participants suffer abuse in connection with their involvement with War Child programmes as a result of a failure to maintain a strong culture, standards, knowledge, and good practice on safeguarding including Prevention of Sexual Exploitation, Abuse and Harassment (PSEAH) of children and adults at risk

Keeping children safe is our priority. We have a comprehensive child safeguarding policy and code of conduct, and we are committed to training staff in this area. In 2021 we carried out an organisation wide safeguarding review, the results of which were reviewed by our Audit and Risk Committee. From the review, each location has developed comprehensive action plans to continue to improve in all areas of safeguarding. We have continued our investment in dedicated safeguarding staff, adding a manager position to our safeguarding team in London and having specific safeguarding coordinators in all our countries of operation. Our Child Safety and Safeguarding Advisors support our countries to investigate any reported incidences and we have a central child safeguarding email address, which is monitored by our Advisors. Any serious incidents are reported to the Board of Trustees and to the Charity Commission.

We carry out risk assessments of all War Child and partner project sites and have developed a comprehensive health and safety checklist. We assessed all our child safeguarding measures and ensured that we had additional mitigation measures in place to adapt to changes resulting from the global pandemic, such as increased on-line service provisions. The Child Safety and Safeguarding

Advisors provide monthly reports to the Senior Leadership Team and attend the quarterly Board Audit and Risk Committee Meeting.

Risk that our security system fails to provide adequate levels of risk management in the places where we work

The safety of our staff and the children we work with is of paramount importance to us, especially given that our work takes our teams to insecure locations which can pose significant threats to security. Our Global Security Advisor works closely with a team of in-country security officers to analyse the risks and implement mitigation strategies so we can work in volatile environments, without undue risks to our staff or children.

All staff working in or travelling to our country programmes must complete hostile environment awareness training (HEAT) and we employ Country Directors who are experienced in security management and are able to comply with security regulations.

We invest resources in making our compounds and project locations more secure and in confirming lockdown and evacuation procedures in case of threats. We engage actively in national security networks and our Global Security Advisor meets weekly to update senior leaders on the current situation in our working environments. The Global Security Advisor reports to the quarterly Audit and Risk Committee meetings and we have a Crisis Management Plan and a committee ready to convene as needed.

Risk that we do not achieve a critical mass of evidence or programme work or alliance and profile building to achieve thought leadership or risk that we fail to invest sufficient technical resource and programme discipline to develop a strong platform of core interventions

To be able to deliver high quality programmes, War Child has invested in the specific technical skills of Child Protection, Reintegration, Education in Emergencies, Livelihoods and Cash, Youth Advocacy and Participation and Monitoring, Evaluation, Accountability and Learning (MEAL) in both our country programmes and in the London office.

It is not enough to simply count how many children attend War Child centres or access our other services, but it is important for us to measure the impact of the programmes we run. We therefore invest in studies and evaluations that can show the impact of our work on the wellbeing of the children and families involved. We have an agreed research agenda that accompanies our programme quality approach which generates findings and data that can be disseminated and enhance our on-going programmes. We ensure lessons learnt are built into future planning and continually adapt our programming, including developing innovations to our programmes to allow operations to continue during the global pandemic.

We have integrated the Core Humanitarian Standards into our own programme standards so we can assess our work against agreed common standards. We have completed a comprehensive self-assessment against these standards and have an action plan in place for specific improvement. We produce an annual results report so we can assess and demonstrate our global achievements.

We are keen that our work is focused on what children tell us they need, rather than on what we assume they want. Championing the voices of children is one of our principles and we believe that children and young people are the best advocates for their own safety, education and opportunities.

Risk of insufficient and non-diverse funding preventing us from continuing to grow our impact and support more children and that we fail to maintain our reserves on an on-going basis in line with the growth of the organisation or maintain sufficient working capital to enable the organisation to continue operations

To mitigate this risk, we develop robust fundraising strategies and look for innovative ways to raise funds. We build strong relationships with supporters and work hard to maintain their trust. We are investing in ways to diversify our funding base and in approaches to expand our supporter base and increase our mass market fundraising, so that we are not overly reliant on single sources of income. We cultivate strategic relationships with our institutional donors to build our reputation and credibility with decision makers. We are thoughtful about the donors we work with, and our screening process helps us avoid accepting funding from sources that are not compatible with our values.

Our fundraising teams work energetically to grow our funds to respond to children who desperately need support – both in the areas where we already work and in new territories. We invest in the right capacity at London office and in our country programmes to ensure that we can produce high quality proposals and manage donor relationships and opportunities proactively.

We closely monitor both our income and expenditure and during the global pandemic we have ensured that our expenditure has been kept within our income levels and have thus been able to maintain our Continuity Business Reserves.

Risk of external environmental factors impacting on War Child's ability to deliver programmes in countries of operation and to raise sufficient funds to maintain operations or we fail to develop our emergency response work.

This has been a considerable risk in 2020 and 2021 with the impact of the global pandemic. The impact of the pandemic was felt differently in each of our country operations, and we quickly adapted our programming to ensure that it was both COVID-safe and COVID-specific. We also had to adapt some our fundraising, due to the impact on our ability to raise unrestricted funds through live events. Our restricted funding was also impacted with some donor funds being reduced or diverted away from our specific programming. We were able to manage any gap in income through reducing our costs accordingly.

2021 also saw the fall of the Kabul Government in August and takeover by the Taliban, which led to nearly 700,000 people fleeing their homes in search of safety, 3.5 million being internally displaced and by the end of the year 24.4 million people in Afghanistan needing urgent humanitarian assistance. In direct response to the crisis, an ambitious Emergency Response Plan (ERP) was conceptualised and rolled out, and several new grants were secured from new donors, expanding the country programme's interventions into new sectors to meet the growing needs of children and their families.

7 SAFEGUARDING AND SERIOUS INCIDENTS

War Child is committed to keeping children safe from harm and abuse. Children and youth are at the centre of everything we do - which is why in 2021 we initiated a Child Safeguarding and Safety Review.

The purpose of the Review was to take stock of improvements over the past three years, identify gaps and learn from incidents to ensure continuous improvement, ongoing learning and reflection around safeguarding policy and practices. We also wanted to ensure alignment with recent sectoral developments best practices and to drive meaningful change in the organisation.

The Review sparked renewed energy, reflections, and learnings in our approaches to safeguarding across the organisation. One of our early successes was that, for the first time, we developed a set of evaluation tools aligned to the most current and up to date best practices in the sector to assess how we keep children, youth, and adults safe. This included a safeguarding indicator framework that assess safeguarding our core key functions, and alongside this a set of data tools which engaged over 60% of our staff in reflecting, learning, and contributing into making the organisation safe.

In July, the review findings were shared and provided in-depth, global, and country level, evaluative data in the areas of Policy, Training and Awareness, Safer recruitment, Safer Programming and Participation, Reporting and Response, Media and Communications, Child Safety, Leadership and Accountability, Data Protection, Risk Management and Fundraising. In response, country and global safeguarding actions plans were developed and implementation began from December 2021 and will continue through December 2022.

Demonstrating War Child's continuous commitment to safeguarding the Review brought about immediate investment of additional resources. Safeguarding was set up as a new function with a new Head of Safeguarding post created. Five full-time Safeguarding Coordinator posts were made in each country and an additional International HR Advisor role. These roles enable the organisation to enhance our safeguarding strategy, increase capacity and provide systems strengthening at country level while also ensuring alignment to safeguarding sector standards and best practices.

The increased resources allowed us to invest in developing the policies and procedures identified in the Review for improvement. One policy area we made rapid progress was in developing our investigations response plan and safeguarding mapping tools, as well as ring-fencing a new budget allocation for investigations and survivor support. This enables us to provide quicker, safer, and more effective response and improved support to survivors. Additionally, War Child Holland and War Child UK collaboratively reviewed our safeguarding policy and embarked on re-writing it to encompass a broader understanding of safeguarding in line with recent sector developments.

In 2021 there were 16 safeguarding cases, of these 11 cases were in our Africa region and 5 cases were in our Asia and Middle East Region; three cases related to adult safeguarding, 12 child safeguarding cases and one data protection case. All the cases were responded to in line with our internal organisational safeguarding case management protocols that align to sector good practices. Moreover, each case provided important lessons learnt and cases were shared across the organisation to promote cross-learning, enhance transparency and accountability, and strengthen our feedback and complains response mechanisms.

8 OUR GOVERNANCE

War Child is a charitable company limited by guarantee. We were incorporated on 30 July 1998 and registered as a charity on 22 September 1998. The company was set up under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. This was amended on 8 June 2018. The objects in our Memorandum of Association are:

To bring relief to persons anywhere in the world who are suffering hardship, sickness, or distress as a result of war and (but without prejudice to the generality of the foregoing) to bring such relief to children who are so suffering.

To advance the education of the public in the effects of war and especially the effects of war on children.

Our Board

The Directors of War Child are the Trustees, collectively known as War Child UK's Board. The Board, War Child UK's governing body, comprises of ten Trustees. Trustees serve an initial term of three years that can be extended up to a maximum of six years. The Board has guaranteed the liabilities of the company up to £1 each.

The Board is responsible for overseeing the governance of all War Child's work and delegates the day-to-day management to the Chief Executive Officer (CEO) and Senior Leadership Team (SLT). The details of this arrangement are set out in a Delegation of Authority document, which is regularly reviewed. The Trustees remain collectively responsible for the charity. All powers delegated under this policy are exercised in good faith based on the understanding of the final authority of the Board.

In 2021, the Board met quarterly. At each meeting it reviewed the charity's overall progress based on reports from the Senior and Extended Leadership teams and reviewed our financial position and organisational risks. External consultants were engaged to carry out a Governance Review against the Charity Commission Governance Code, which highlighted that the Trustees were engaged, committed and willing to contribute and held well-organised meetings which were supported with appropriate materials and analysis. An action plan has been developed from the review recommendations. Becoming an anti-racist organisation was discussed, as was a plan to diversify the board and to explore the War Child family configuration. The Board approved the budget and annual plan for 2022.

Our committees

The Board has delegated specific responsibilities to two sub-committees, as detailed below, whose membership is appointed by the Board and who meet quarterly.

The Audit and Risk Committee is responsible for ensuring we manage our risks and have strong internal controls. It reviews our internal and external audit reports, and our incident reporting logs. It commissioned and reviewed an organisation wide Safeguarding Review.

The committee received updates on key risks affecting War Child's operations, including continued impact of the global pandemic, safeguarding, security, HR, finance, fundraising, data protection legalisation and closely reviewed the situation unfolding in Afghanistan. The committee considered War Child's approach to foreign exchange, investments, and reserves.

The Programme Quality Committee rotated deep dives into each of our country programmes and thematic areas by inviting representatives from the country programmes and programme quality team to present their work and provided support and advice on specific topics. The Committee also examined War Child's quarterly participant numbers, its institutional funding pipeline and assessed learnings from evaluations.

Trustee recruitment and training

To make sure our governance is as effective as possible, we draw on skills and expertise in a range of areas including financial management, programmes, safeguarding, fundraising and legal. We review the skills and expertise of our Board members to identify any gaps.

War Child operates an equal opportunities policy and encourages applications from diverse backgrounds. Trustees are appointed following open advertising. Interviews are then conducted by the Chair and CEO, with input from other Trustees and Senior Leadership.

All new Trustees receive a structured induction programme, covering all aspects of the role and the organisation. As part of this they are given copies of War Child's Memorandum and Articles of Association, governance document, strategy, business plan, the previous year's annual accounts, the current year's budget, child safeguarding policy, code of conduct and any relevant committees' terms of reference.

New Trustees must complete and sign a declaration of interest, anti-bribery policy, fit and proper person's declaration and War Child's code of conduct and safeguarding policy. We also offer training to all Trustees.

At the 24 June 2021 AGM Meeting as per item 2.3.2 Term of appointment of War Child's Governance document the Board authorised the re-appointment for a second and final term James Briggs, Siobhan King, Cleo Blackman, and Saran Dunn. The Board also acknowledged that Nabila Jiwaji retired as Trustee in April 2021.

On the basis of the quality of service we are receiving during the AGM meeting of the 24 June 2021 the Board recommended the appointment of Crowe as our external auditors for 2021.

"Task and Finish" sub-groups of the board are used to deal with specific issues, and they have been used on occasions to review a *serious incident*, the fundraising strategy, deeper dive into unrestricted income expectations and relationship with our US partner, Children in Conflict, and the War Child Family.

Consideration of public benefit

War Child gets children back into school. We work with children formerly associated with armed forces and groups to create new opportunities for them and to reintegrate them into their communities. We promote justice for young people in detention. We also work with children and young people to demand their rights and change policies and practices that affect them.

War Child Trustees ensure that War Child carries out our aims and objectives, and that these benefit children marginalised by war in Afghanistan, CAR, DRC, Iraq, and Yemen. The Trustees have considered the Charity Commission's published guidance on the public benefit requirement under the Charities Act 2011.

War Child's international partnerships

War Child UK is one of three independent War Child organisations who run programmes in conflict-affected countries – the other two are War Child Holland and War Child Canada.

Between us, we help children affected by conflict in a total of 15 countries. We collaborate whenever possible to ensure we benefit from cost sharing, office space, submitting joint proposals, shared learning, pooled knowledge, and joint fundraising initiatives.

We work closely with our affiliate, War Child Australia, to raise money for projects that we deliver. War Child Australia was formed in 2002 and is staffed entirely by volunteers, meaning their administration costs are very low. War Child also works with a partner organisation in the United States called Children in Conflict. War Child US is an affiliate of War Child Canada.

War Child Trading Limited is a wholly owned subsidiary of War Child. During 2021 War Child Trading Ltd made £63,000 profit, after clearing the carried forward deficit, £18,000 will be made as a donation to the charity.

Key management remuneration

War Child is organised into three departments, led by Senior Leadership Team members reporting to the Chief Executive Officer (CEO). Their salaries are subject to the same approach we use for employees. The CEO's salary is reviewed annually by War Child's Board of Directors and a decision is made by Trustees on the level of remuneration. A salary scale review is carried out periodically by the Senior Leadership Team to ensure that our salaries remain commensurate with comparable charities, with the next benchmarking exercise due in 2022.

9 OUR LEADERSHIP AND MANAGEMENT

BOARD OF TRUSTEES
John Fallon (Chair)
Heather Francis (Treasurer – retired March 2022)
Cleo Blackman
James Briggs
Sarah Dunn
Siobhan King
Rod MacLeod
Shruti Mehrotra
Tom Scourfield
Caroline Browne (Treasurer from March 2022)

COMMITTEES
Audit and Risk Committee
Heather Francis (Chair – retired March 2022)
Caroline Browne (Chair from March 2022)
James Briggs
John Fallon
Siobhan King

Programme Quality Committee
Rod MacLeod (Chair)
Cleo Blackman
Sarah Dunn
John Fallon
Veronique Barbelet (co-opted member – retired July 2021)
Laura Boone (co-opted member)

COMPANY SECRETARY
Tracey Deal

CHIEF EXECUTIVE OFFICER
Rob Williams

MANAGEMENT
Director of Fundraising and Communications:
Helen Pattinson (on maternity leave from September 2021)
Interim Director of Fundraising and Communications:
Dean Anderson (appointed September 2021)
Director of Programmes and Advocacy:
Colette Fearon (resigned January 2022)
Interim Director of Programmes and Advocacy:
Jon Mitchell (appointed April 2022)
Director of Resources:
Tracey Deal

REGISTERED OFFICE AND PRINCIPAL ADDRESS
Studio 320, Highgate Studios, 53-79 Highgate Road, London, NW5 1TL

AUDITOR
Crowe U.K. LLP, St Bride's House, 10 Salisbury Square, London, EC4Y 8EH

BANKERS
Lloyds Bank, 39 Threadneedle Street, London, EC2R 8AU

SOLICITORS
Bates Wells Braithwaite, 10 Queen Street Place, London, EC4R 1BE

COMPANY NUMBER
3610100

CHARITY NUMBER
1071659

10 THANK YOUS

A huge thank you to our staff, volunteers, and supporters, who dedicate their time, energy and resources to War Child's cause.

Our Global Ambassadors

Thank you to Carey Mulligan, Marcus Mumford, and Vanessa Kirby for their continued generous support in 2021.

Our Partners

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Sky TV
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The Players of the People's Postcode Lottery
Unibeez
Virgin Artist & Label Services
Warner Music
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Our Gaming Partners

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Failbetter Games
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Funselektor Labs
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Grizzly Games
Humble
Indigo Pearl
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Midjiwan
Milestone S.r.l.
Mode 7
Motion Twin
Netflix
No More Robots
Onyx Lute
Osmotic Studios
Pixel Maniacs
Pixelatto
Plug In Digital
Popcannibal
Premier Comms
Raw Fury
RE-LOGIC
Rubber Band Games
Rusty Lake
Sam Barlow
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Team17
Thomas Bowker
Tik Tok
Tiltify
Twitch
Two Tribes
UKSM
Vismaya
War Gaming
YouTube

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Bob Workman
Bramble
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Charles and Fiona Severs
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Christopher Mills
Cressida Jamieson
Damien O'donohoe
Daniel Geey
Dart Farm
David Joseph
David Walliams
Della Vite
De Mamiel
Dolly Alderton
Effect
Ellie Gibson
Emma Freud
Emma Gannon
Emma Thompson
Erin and Guy Gibson
Gamer Network
Gary Lineker
Geoff Maynard
Gillian Anderson
Greg Wise
Gus Sargent
Helena Bonham-Carter
Imagination PR
IS Clinical
Henri Lambert
Jamie Caring
Jenna Coleman
Sir Jonathan Pryce CBE
Jonny Grant
Jude Law
Kat Burki
Katherine Waterston
Keith Armstrong
Kérastase
Lindsay Melbourne
Lindt
Luke Windsor
Luscombe
Maggie Crowe
Michael Knowles
Miles Jacobson
Nick Beevers
Penelope Martin Charitable Trust
Paul Mescal
Pete Heat
Ralph Fiennes
Raw Food and Drink PR
Rick Parry
Rinsola Babajide
Robert Del Naja (3D)
Ross Stirling
Salcombe Brewery Co.
Sandford Orchards
Shelia Jansen
Simon Harris
Simon Moran
Simon Ross
Sophie Anderson
Stella McCartney
Stephen Merchant
Steve Stacey
Sulney Fields Trust
Supermundane
The Crown
The Events Mill
Ticketmaster
Tina and Anthony Hene
Toby Glaysher

Our Programme Partners

Action for Humanity
Choose Love
Clifford Chance
CRH Charitable Trust
Dubai Cares
Dullatur Foundation
Dutch Relief Alliance
Education Cannot Wait
European Commission
Foreign, Commonwealth and Development Office (FCDO)
Geoff Herrington Foundation
Guernsey Overseas Aid and Development Commission (GOAC)
Jagclif Charitable Trust
Joseph Rowntree Charitable Trust
Leri Charitable Trust
Mackintosh Foundation
Material World Foundation
Rangoonwala Foundation
Stanley Thomas Johnson Foundation
Start Fund
The P & G Charitable Trust
UN Children's Fund (UNICEF)
UN Development Programme (UNDP)
UN High Commissioner for Refugees (UNHCR)
UN Office for the Coordination of Humanitarian Affairs (UNOCHA)
United States Government - DRL (Bureau of Democracy, Human Rights, and Labour)
Walter Guinness Charitable Trust

Music partners

404 eros
Aaron Levitt
Aaron Parsons
Aaron Sof
Abby Roberts
Abigail Busenze
Ahadadream
Alec McKinlay
Alex Wall
Alexander Webb
Alexandra Ampofo
Alexandra Castriotis
Aly Gillani
Amaliah
Andy Duggan
Andy Lemay
Andy MacDonald
Angus Blue
Anna Bewers
Anna Desilva
Arctic Monkeys
Avril Lavigne
Azi Efterkhari
Babyshambles
Badly Drawn Boy
Basement Jaxx
Bastille

Beau Colburn
Beck
Becky Richardson
Beka
Ben Smoothy
Ben Winchester
Bert Brett
Beth Orton
Beverly Knight
Bicep
Billy Bragg
Bloc Party
Box Reid
Britannia Row
Charisse Beaumont
Charlie Dark
Charlie Renton
Chloe Mitchell
Chris Maas
Coldplay
Colin Davies
Colleen Mahoney
Corrine Bailey Ray
Craig Strachan
Crosstown Concerts
Damien Rice
Dani Smith
Daniel Avery
Darius Campbell
David Bowie Estate
David Bradley
Declan Mckenna
Deleon Blake
Dido
Domino Records
Dr Banana
Dumi Oburota
Duran Duran
Dylan
Elbow
Elkka
Ellie Stephens
Emily Huxley
Emma Greengrass
Emma Seccombe
Emmanuel Jal
Estelle Wilkinson
Faithless
Feeder
Francesca Jannetta
Francesca Skirvin
Francesca Wells
Gavin Batty
Gavin Gottlich
Geo
George Michael Estate
Georgie Harrison
Gemma Cropper
Gideon Berger
Giulia Tess
Gorillaz
Groovy Gecko
Hannah Shogbola
Hannah West
Hard Fi
Helen DeVille
Heléna Star
Ian Johnsen
Ian McAndrew
IDLES
IMOGEN
iona
Isabel Garvey
Izco
Jack Dedman
Jack Dyche
Jack Franklin
Jack lowe
Jack Savoretti
Jacob Manders
Jake Tasker
James Bay
James Briggs
James Heather
Jason Marcus
Jamie Oborne
James Topham
Jamie xx
Jeremy Thomas
Jess Kinn
Jessie Martin
Jimmy Eat World
John Dawkins
John Squire
Johnny Flynn
John Kellet
Jonny Bradshaw
Jools Holland
Julia Bruns
Kasier Chiefs
Kano
Keane
Kieran Jones
KT Tunstall
Kurt Bailey
Kwame Safo
Laura Davidson
Laurence Bell
Lawrence Watson
Leanne Wright
Leonie Wakeman
Lily Allen
Lisa O'Callaghan
Louis Tomlinson
Lucy Bent
Maggie Crowe
Malcolm Gerri
Manic Street Preachers
Mark Bent
Mark Mitchell
Mark Robertson
Matt Ash
Matt Deverson
Mark Pavitt
Marcus Russell
Massive Attack
Mabel
Matt Everitt
Matt Lockwood
Matt Vines
Maximo Park
Maz Tappuni
McAlmont & Butler
Megan Page
Melissa Meadows
Metropolis Studios
Michael Kiwanuka
Mick Jones
Miles Kane
Moby
MUSE
Musicalize
Mike Walsh
Mylo
Nabihah Iqbal
Natasha Shehata
Neneh Cherry
New Order
Niamh Byrne
Nick Lynagh
Nicola Spokes
Niko Michault
Niks Delanancy

Ninja Tune
Noel Gallagher
Oasis
Olivia Dean
Ollie Rant
Oliver Ward
Paloma Faith
Patrick Gunning
Paul McCartney
Paul Weller
Peter Mensch
Phoebe Bridgers
Phoebe Scott
Portishead
Radiohead
Ray BLK
Razorlight
Rebecca Ferguson
Resident Advisor
Reuben James
Richard Steel
Robert Plant
Roger Walker
Ronan Keating
Roz Mansfield
Rudimental
Salad
Sam Eldridge
Sam Ricketts
Sarah Griffiths (Griff)
Sara Lord
Sarah Desmond
Shesaid.so
Sigrid
Simon Jones
Simon King
Simon Webster
Sinead O'Connor
Sherelle
Sony Music
Sony Music Publishing
Spiritualized
Starsailor
Stefanie Reines
Stephen Luckman
Stereophonics
Steve Jansen
Stuart Bell
Steve Zapp
Sugababes
Summer Marshall
Tash LC
Tasmin Kania
Ted Dwane
Terri Hall
The Blessed Madonna
The Charlatans
The Coral
The Go! Team
The Levellers
The Magic Numbers
The Reelists
Tinariwen
Tom Grennan
Tom Macrae
Tom Misch
Tom Moon
Tom Odell
Tommas Arnby
Tony Crean
Travis
Universal Music
Vinyl Factory
Wale Kalejaiye
Warner Music
Winston Marshall
Yamaha
YouTube
Yungblud
Yung Singh
Yusuf Islam

11 FUNDRAISING STATEMENT

None of our life-changing work with children affected by conflict would be possible without our incredible supporters. It is their dedication, generosity and hope which enables us to continue working towards ensuring a safe future for every child living through war. For both the children we work with and the supporters who enable this work, we are committed to high operating standards across our programmes and our fundraising.

Our fundraising is predominantly done through a one-to-one approach with individual fundraisers from the War Child team identifying and developing relationships with donors, partners, and individuals within a specific industry, such as gaming and music and the creative industry. We strive to build and maintain relationships with our supporters which are based on trust, transparency, and accountability. Through our Supporter Promise (https://www.warchild.org.uk/get-involved/our-fundraising-promise) supporters are invited to reflect on their interactions with us and share feedback, helping us to listen, learn and improve on how we communicate and cultivate these relationships. Our supporters should always feel heard and valued.

We aim for our fundraising activities to be bold, inspiring, informative, and personalised for everyone we come into contact with. We are so grateful to have supporters from a range of communities in the UK and beyond, as well as individuals from a wide array of industries such as music, gaming, fashion, and sport.

The impact of COVID-19 on our programmatic work and our ability to fundraise continued into 2021, but the way our supporters responded with compassion and determination to help children and families at their most vulnerable, has been nothing short of astounding. Whether donating to our Afghanistan emergency appeal, signing up to a regular gift, taking part in a fundraising challenge to raise money from family and friends, or leaving a gift in their will, this support has meant we have been able to reach over 140,000 children living through conflict in 2021.

In order to put our supporters at the very heart of our fundraising, we are working to achieve the highest ethical fundraising standards. We are registered members of the Fundraising Regulator and are committed to operating in a transparent and accountable way, adhering to their Code of Fundraising Practice. We keep our supporter data safe and secure and have a data protection policy in place. In 2021 we developed a new privacy policy and approach to safeguarding in our fundraising activities. As well as these measures, we have a dedicated Fundraising Compliance Manager to support our ongoing adherence to the Code of Practice, the UK General Data Protection Regulation, and other relevant regulations. We also have a dedicated supporter care team who are on hand to respond to supporter questions and queries in a timely manner via email or telephone, including updating supporter details and contact preferences.

We received eight complaints in 2021. Seven were fully resolved overall, and out of these seven, four were resolved within a week of receipt. In all instances, we reflected and took on board the feedback shared. One complaint was escalated to the Fundraising Regulator by the complainant but was not upheld.

Sometimes we work with trusted and vetted partners to support our fundraising goals. All potential partners go through a robust tender process, they are required to adhere to our child safeguarding and data protection policies and are bound by the Code of Fundraising Practice. In 2021 we developed a new and robust policy to better enable us to protect people in vulnerable circumstances whom our fundraising and communications teams might come into contact with. Specific additional measures are being put in place for our growing regular giving programme, ensuring that fundraising activity is not unreasonably intrusive, persistent, and that undue pressure is never put on individuals to donate. We also make sure that any third-party fundraising organisations we work with have their own strong policies in place to make sure people in vulnerable circumstances and other members of the public are protected.

All fundraising activity is carefully planned and budgeted for at the beginning of every financial year. Performance is monitored on an ongoing basis by individuals in the fundraising team on a daily, monthly, and quarterly basis and regular

reporting to senior management and the finance department takes place to ensure that we are effective and accountable to children and our supporters, in everything that we do.

12 TRUSTEES' RESPONSIBILITIES

The Trustees who are also Directors for the purposes of company law are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and the UK's generally accepted accounting principles (GAAP).

Company law requires the Directors to prepare financial statements for each financial year. The Directors have done so in accordance with FRS 102 – The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable group for that period.

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

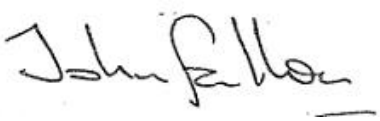
- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and accounting estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures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

The Directors are responsible for keeping accounting records that are sufficient to show and explain the charitable company's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company; and ensure that the financial statements comply with the Companies Act 2006 and the provision of the charity's constitution.

The Directors are also responsible for safeguarding the assets of the company and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as each of the Directors of the charity at the date of approval of this report is aware there is no relevant audit information (information needed by the charity's auditor in connection with preparing the audit report) of which the charity's auditor is unaware. Each Director has taken all the steps that they should have taken as a Director in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The Trustees' Annual Report, which includes the Strategic Report, was approved on behalf of the board by John Fallon on 23rd August 2022.



John Fallon
Chair of Trustees

13 INDEPENDENT AUDITOR'S REPORT (CROWE)

Opinion
We have audited the financial statements of War Child ('the charitable company') and its subsidiaries ('the group') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, Consolidated and Society Balance Sheets, Consolidated Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 December 2021 and of the group's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 trustee's 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 charitable company's or the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate and proper accounting records have not been kept; 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act

2006 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were compliance with the requirements of the Gambling Commission, Anti-fraud, bribery and corruption legislation, taxation legislation, employment legislation and General Data Protection regulations. We also considered compliance with local legislation for the group's overseas operating segments.

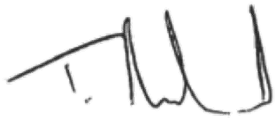
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Audit & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

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



Tim Redwood
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London

30 August 2022

14 FINANCIAL STATEMENTS

Consolidated statement of financial activities (including the Income & Expense account) for the year ended 31 December 2021

	Note	Unrestricted funds £000	Restricted funds £000	2021 Total £000	2020 Total £000
Income from:					
Donations and legacies					
Donations and legacies		3,167	405	3,572	2,821
In-kind		-	37	37	44
Lotteries	3	2,515	-	2,515	-
Other trading activities					
Events		1,788	-	1,788	1,388
Lotteries	3	-	-	-	2,514
		7,470	442	7,912	6,768
Charitable activities					
Grants	14	-	6,849	6,849	9,917
Income from disposal		38	-	38	-
Total income		**7,508**	**7,291**	**14,799**	**16,685**
Expenditure on:					
Raising funds					
Fundraising costs for donations and legacies	4	2,544	32	2,576	1,885
Charitable activities					
Project costs	4,14				
- *Afghanistan*		326	1,000	1,326	1,242
- *Central African Republic*		655	768	1,423	2,775
- *Democratic Republic of Congo*		892	2,336	3,228	4,333
- *Iraq*		648	2,023	2,671	3,952
- *UK projects*		76	-	76	327
- *Yemen*		486	993	1,479	1,636
- *UK overseas support*		1,475	77	1,552	1,441
Information & Campaigns	4	192	-	192	103
Total expenditure		**7,294**	**7,229**	**14,523**	**17,695**
Net income/(expenditure)		**214**	**62**	**276**	**(1,010)**
Total funds brought forward		2,759	1,477	**4,236**	5,246
Total funds carried forward	**12**	**2,973**	**1,539**	**4,512**	**4,236**

There are no other unrealised gains or losses which do not appear on the statement of financial activities. All of the above results are derived from continuing activities. The notes on pages 44 to 61 form part of these

financial statements.

Consolidated and Charity Balance Sheets as at 31 December 2021

	Note	Group 2021 £000	Group 2020 £000	Charity 2021 £000	Charity 2020 £000
Fixed assets					
Tangible assets	6	5	55	5	55
Intangible assets	7	-	-	-	-
Investments	8	24	24	24	24
		29	79	**29**	79
Current assets					
Debtors	9	2,506	2,323	2,504	2,421
Cash at bank		2,875	2,958	2,870	2,916
		5,381	**5,281**	**5,374**	**5,337**
Creditors: falling due within one year	10	(898)	(1,124)	(902)	(1,123)
Net current assets		4,483	4,157	4,472	4,214
Net assets	12	**4,512**	**4,236**	**4,501**	**4,293**
The funds of the charity					
Unrestricted funds	12				
Continuity Business Reserve		2,000	2,000	2,000	2,057
Working Capital Reserve		660	421	649	420
Designated reserve		308	284	308	284
Tangible Fixed Assets		5	55	5	55
Restricted funds	14	**1,539**	**1,476**	**1,539**	**1,477**
		4,512	**4,236**	**4,501**	**4,293**

The surplus for the financial year for the Parent Charity only was £214,000 (2020: deficit of £1,026,000), which excludes the profit of £63,000 from the subsidiary.

These financial statements were approved by the Trustees, authorised for issue on 23rd August 2022 and signed on their behalf by:



John Fallon
Chair of Trustees

The notes on pages 44 to 61 form part of these financial statements**.**

Consolidated Statement of Cash Flow for the year ended 31 December 2021

	Notes	2021 £000	2020 £000
Cash flows from operating activities:			
Net cash (outflow)/inflow from operating activities	A	(58)	173
Cash flows from investing activities:			
Purchase of fixed assets		(25)	(30)
Proceeds from sale of investments		-	3
Net (decrease) /increase in cash:		(83)	146
Cash at bank and in hand at the beginning of the year		2,958	2,812
Cash at bank and in hand at the end of the year	B	**2,875**	**2,958**

Notes to the cashflow statement

A. Reconciliation of net income/(expenditure) to net cash flow from operating activities	2021 £000	2020 £000
Net income / (expenditure)	276	(1,010)
Depreciation & amortisation	75	91
Decrease / (increase) in debtors	(183)	533
Increase/ (decrease) in creditors falling due within one year	(226)	559
Net cash outflow from operating activities	**(58)**	**173**

B. Analysis of cash and cash equivalents	2021 £000	2020 £000
Cash in hand and at bank	2,875	2,958
Total cash and cash equivalents	**2,875**	**2,958**

Notes forming part of the financial statements for the year ended 31 December 2021

1 Accounting policies

Charity and Company information

War Child is a Public Benefit Entity registered as a charity in England and Wales and a company limited by guarantee. It was incorporated on 30 July 1998 (company number: 3610100) and registered as a charity on 22 September 1998 (charity number: 1071659).

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association (amended 14 July 2015). In the event of the company being wound up members are required to contribute an amount not exceeding £1 each.

Basis of accounting

The consolidated Financial Statements have been prepared under the historical cost convention in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and 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 (FRS 102) - effective 1 January 2019.

The charity constitutes a public benefit entity as defined by FRS 102.

The Financial Statements have been prepared consolidating the results of the Charity and its subsidiary War Child Trading Limited (Company number: 05100189).

The functional currency of War Child and its subsidiary is considered to be GBP because that is the currency of the primary economic environment in which the group operates. The consolidated financial statements are also presented in GBP and are rounded to the nearest thousand.

The charity has taken advantage of the exemptions in FRS 102 from the requirements to present a charity only Cash Flow Statement and certain disclosures about the charity's financial instruments. As permitted by Section 408 of the Companies Act 2006, a separate income and expenditure account for the results of the charitable company only has not been presented.

After reviewing the group's forecasts and projections, which have considered the impact on COVID-19 on both income and expenditure, the Trustees have a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future. The 2022 income has been budgeted to accommodate any on-going impact of COVID-19-related restrictions on fundraising. The longer-term impact into 2023 has also been considered, with the best available knowledge at the time and potential income has been stress tested to ensure that expenditure levels can be maintained within income scenarios. They are confident there are sufficient reserves held at the year end to manage any foreseeable downturn in the UK and global economy and any further impacts of the global pandemic. The Trustees consider that there is a reasonable expectation that War Child has adequate resources to continue in operational existence for the foreseeable future and for this reason, the group therefore continues to adopt the going concern basis in preparing its consolidated financial statements.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, which are described in this note, Trustees are required to make judgements, estimates and assumptions about the carrying values of assets and

liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

The Trustees have reviewed the financial position and future plans for the charity and have identified no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue its activities for the foreseeable future. With some organisational growth forecast, as the major impacts of the global pandemic on fundraising have been curtailed, the Trustees have approved a ten per cent increase in Continuity Business Reserves in the 2022 budget. The 2023 forecasts have been reviewed, with the best available knowledge at the time and potential income has been stress tested to ensure that expenditure levels can be maintained within income strains. They are confident with the planned addition to reserves, that there are sufficient reserves held at the year end to manage any foreseeable downturn in the UK and global economy. There will continue to be regular reforecasting, risk analysis and ongoing cashflow forecasting and monitoring. WCUK has the flexibility to adapt our financial management and to adjust expenditure as needed, in response to any changes in income levels.

The principle accounting policies adopted, judgements and key sources of estimation uncertainty in the presentation of the financial statements are as follows:

Income

All income is accounted for when War Child has entitlement, there is probability of receipt and the amount is measurable.

- Donations are recognised when War Child becomes entitled to the funds, when the amount can be measured reliably and where receipt is probable.
- Lottery income: under arrangements prior to 2021 WCUK received proceeds of lotteries held by People's Postcode Lottery (PPL). WCUK had no ability to alter the price of tickets, determine the prizes or reduce the management fee. As such, PPL was treated as acting as the principal and net proceeds 7due to WCUK are recognised under lotteries income in the statement of financial activities. The analysis of the proceeds is detailed in Note 3. From 2021 WCUK receives income from PPL as part of an assigned trust, which is recognised as a donation when War Child becomes entitled to the funds, when the amount can be measured reliably and where receipt is probable.
- Legacies subject to a life interest by another party will not be recognised. Pecuniary legacies will be recognised when the legacy is received or where there is sufficient evidence that receipt is probable. Residuary legacies are recognised at the earlier of cash received or notification of an interim distribution or estate accounts having been approved by the executors.
- Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Where the grant is received in advance of performance, its recognition is deferred and included in creditors. Where entitlement occurs before the grant is received, it is accrued in debtors.
- Other grants are recognised where the terms and conditions of a grant have been fulfilled and the charity is entitled to the funds. The grant in connection to the job retention scheme has been recognised in the period to which the underlying furloughed staff costs relate to. Included within grant income is £16k in respect of the Coronavirus Job Retention Scheme
- Other income is recognised on an accruals basis when the charity becomes entitled to the resource.

Donated goods and services

Donated services and facilities are included as income (with an equivalent amount in expenditure) at the estimated value to the charity where this is reasonably quantifiable, measurable and material. These gifts in kind include professional fees, events and project materials.

War Child receives a huge amount of support from the music industry at various levels to deliver one- of-a-kind events in order to raise funds and awareness in support of its mission. In line with War Child's fundraising model, we source support from high-profile artists in the music industry to volunteer their time to provide a performance at a War Child music event, thus raising significant income through ticket sales and other sources. It would not be practical or appropriate for War Child to pay an artist to perform at an event and the value to the charity is captured in the income raised from ticket sales. Therefore, no value has been attributed to these services in the accounts.

Expenditure

All expenditure, other than that which has been capitalised, is included in the Statement of Financial Activities. Expenses are accounted for on an accruals basis.

Payments are made to local partner organisations in the countries in which War Child works in order that they may assist in carrying out a part of War Child's charitable activities alongside the Charity itself. War Child determines the activities to be carried out and monitors the activities and expenditure on such activities closely. Payments made to the local partner organisations are accounted for as receivables in the accounts of War Child until expenditure under these "partner advances" is justified fully, at which point the expenditure is recognised in the Statement of Financial Activities of War Child.

Expenditure is allocated to relevant activity categories on the following basis:

- Expenditure on raising funds includes all costs relating to activities where the primary aim is to raise funds along with an apportionment of support costs.

- Charitable expenditure includes all costs relating to activities where the primary aim is part of the objects of the charity along with an apportionment of support costs.

- Support & Governance costs are allocated to the Statement of Financial Activities expenditure headings, based on the level of expenditure dedicated to the generation of funds and charitable expenditure, and to overseas projects as this is deemed to be an accurate reflection of the level of activity supported by these functions of the organisation. Support costs include office costs such as rent and rates as well as support staff costs including finance and HR teams. Governance costs include audit and tax fees for the year.

Foreign currency

Assets and liabilities denominated in foreign currencies are translated to GBP at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated at a rate of exchange fixed for the month of the transaction.

Leased assets

Rentals under operating leases are charged on a straight-line basis over the lease term and charged to support costs, even if the payments are not made on such a basis. Benefits received and receivable as an incentive to sign an operating lease are similarly spread on a straight-line basis over the lease term.

Depreciation & amortisation

Assets acquired with unrestricted funds are capitalised at cost and depreciation is provided to write off the cost over their expected useful lives. It is calculated on a straight-line basis at the following rates:

Leasehold improvements	Over the life of the lease
Motor vehicle	5 years
Fixtures and fittings	5 years
IT software & equipment	3 years

Assets acquired specifically for overseas projects are capitalised and are written off in the year of acquisition.
Intangible fixed assets represent software costs capitalised in accordance with FRS102. These are stated at historical cost and amortised on a straight-line basis over the period which revenue is expected to be generated (3 years).

Amortisation is recognised in the Statement of Financial Activities as part of expenditure and is allocated across the expenditure headings on the same basis as Support & Governance costs.

Retirement benefits
The charity makes fixed contributions into a defined contribution personal group pension plan for its employees. Obligations for contributions to defined contribution pension plans are recognised as an expense when due.

Funds
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or by the terms of the appeal.

Unrestricted funds are funds available to the charity for its general purposes. The Trustees, at their discretion, may set aside funds to cover specific future costs. Such funds are shown as designated funds within unrestricted funds. Where the Trustees decide such funds are no longer required for the purposes intended, they may be released by transfer to general unrestricted funds.

Financial instruments
War Child has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Financial assets and financial liabilities are recognised when War Child becomes a party to the contractual provisions of the instrument. Additionally, all financial assets and liabilities are classified according to the substance of the contractual arrangements entered into.

Financial assets, comprised of cash, other debtors and accrued income, and financial liabilities, comprised of other creditors and accruals, are initially measured at transaction price (including transaction costs) and are subsequently re-measured where applicable at amortised cost except for investments which are measured at fair value with gains and losses recognised in the statement of financial activities

Assets and liabilities denominated in foreign currencies are translated to GBP at the rate of exchange ruling at the balance sheet date.

Notes forming part of the financial statements for the year ended 31 December 2021

2 Prior year consolidated statement of financial activities

	Note	Unrestricted funds £000	Restricted funds £000	2020 Total £000	2019 Total £000
Income from:					
Donations and legacies					
Donations and legacies		2,152	426	2,578	3,148
In-kind	3	39	5	44	37
Other trading activities					
Events		1,388	-	1,388	1,335
Lotteries	3	2,514	-	2,514	2,844
		6,093	431	6,524	7,364
Charitable activities					
Grants	14	-	10,161	10,161	10,125
Investment income		-	-	-	3
Total income		**6,093**	**10,592**	**16,685**	**17,492**
Expenditure on:					
Raising funds					
Fundraising costs for donations and legacies	4	1,885	-	1,885	2,029
Charitable activities					
Project costs	4,14				
- *Afghanistan*		325	917	1,242	1,154
- *Central African Republic*		551	2,224	2,775	2,189
- *Democratic Republic of Congo*		615	3,719	4,334	3,434
- *Iraq*		436	3,516	3,953	2,123
- *occupied Palestinian territory*		-	-	-	177
- *Syria response*		-	-	-	1,731
- *Uganda*		-	67	67	60
- *UK projects*		9	251	259	148
- *Yemen*		263	1,373	1,636	1,347
- *UK overseas support*		1,333	108	1,441	1,352
Information & Campaigns	4	103	-	103	527
Total expenditure		**5,520**	**12,175**	**17,695**	**16,271**
Net (expenditure)/income		**573**	**(1,583)**	**(1,010)**	**1,221**
Total funds brought forward		2,186	3,060	**5,246**	4,025
Total funds carried forward	**12**	**2,759**	**1,477**	**4,236**	**5,246**

Notes forming part of the financial statements for the year ended 31 December 2021

3 Analysis of income

Lottery

In 2020 The People's Postcode Lottery was appointed as External Lottery Manager to run lotteries on behalf of War Child. Only the net proceeds of these lotteries are included in the statutory accounts as income, and this reflects the substance of the arrangement with People's Postcode Lottery, including the impact of this income on our operations. The breakdown of the lottery income under this arrangement is as follows:

	2021	2020
	£000	£000
Total raised through People's Postcode Lottery for War Child	-	7,858
Less: Prizes	-	(3,134)
Less: Operating costs	-	(2,209)
Net proceeds	**-**	**2,514**

In 2021 the appointment of The People's Postcode Lottery as an External Lottery Manager was terminated, with the lottery no longer run on behalf of War Child. War Child migrated to a new funding model as part of an assigned trust with The People's Postcode Lottery and received a donation of £2,515,000 for the 2021 period.

Notes forming part of the financial statements for the year ended 31 December 2021

4 Analysis of expenditure

	Staff	Support	Governance	Other Direct Costs	2021	2020
	£000	£000	£000	£000	£000	£000
Expenditure on raising funds	1,398	198	13	966	2,575	1,885
Charitable expenditure						
Project costs						
- Afghanistan	734	106	7	480	1,327	1,242
- Central African Republic	599	235	15	574	1,423	2,775
- Democratic Republic of Congo	1,527	379	24	1,298	3,228	4,333
- Iraq	1,070	342	22	1,237	2,671	3,952
- UK	63	-	-	13	76	327
- Yemen	347	140	9	983	1,479	1,636
- UK overseas support	1,074	120	8	350	1,552	1,441
	5,414	**1,322**	**85**	**4,935**	**11,756**	**15,707**
Information and campaigns	151	15	1	25	192	103
	6,963	**1,535**	**99**	**5,926**	**14,523**	**17,695**

Total support costs were £1,535,000. The support function costs of the executive office as well as finance, HR, IT and administration. Support costs include employee emoluments totalling £1,014,048 as well as the costs of property, asset management, insurance, communication. Some of these costs relate only to UK headquarters, while others relate to global operations. Staff costs include benefits totalling £340,000 (2020: £422,000) which do not constitute emoluments. These benefits include accommodation, cost of living allowance and education allowance.

Group governance costs include external audit fees and associated costs of £26,700 and internal audit costs of £98,122.

Support and Governance costs are reallocated based on levels of expenditure in Fundraising, Projects, and Information and Campaigns as this is assumed to be an accurate indicator of levels of activity in each of these areas which are supported by the costs incurred in finance, HR, IT, administration and governance.

Other Direct Costs include all costs relating to the implementation of our projects which are described in more detail in note 14 of these accounts.

Grants to partners

Within Other Direct Costs are grants to partners of £207,000 (2020: £848,000) for projects to protect, educate and stand up for the rights of children in war. Grant expenditure by geography for the year was:

	2021	2020
	£000	£000
Central African Republic	24	497
Democratic Republic of Congo	183	120
Yemen	-	231

There were no grants made in 2021 which are greater than £200,000, and therefore considered material in the context of the charity's total charitable expenditure:

	2021	2020
	£000	£000
Yemen Women Union	-	221
Conciliation Resources	-	175

£264,000 was advanced to partner organisations at 31 December 2021 (2020: £97,000) which was subject to performance conditions that were required to be fulfilled prior to the partner having unconditional entitlement to the funds. Monies advanced to partners are shown in debtors. Nil amount (2021: £246,000) is recorded in creditors in respect of grants to partners where performance conditions have been fulfilled at 31 December and the amount is due to be distributed to partners. All partner advances at 31 December 2020 were utilised during 2021 and all partner creditors at 31 December 2020 were paid to partners during 2021.

Notes forming part of the financial statements for the year ended 31 December 202

5 Employee emoluments

	2021 £000	2020 £000
UK Staff costs include the following:		
- Wages and salaries	2,965	2,492
- Social security costs	312	255
- Pension contributions (defined contribution pension schemes)	143	121
Overseas Aid workers		
- Wages and salaries	621	650
- Social security costs	9	4
- Pension contributions (defined contribution pension schemes)	17	26
Overseas National Staff costs	3,362	4,079
	7,429	**7,629**

In addition to the amounts listed above, staff received benefits totalling £340,000 (2020: £422,000) which do not constitute emoluments. These benefits include accommodation, cost of living allowance and education allowance.

The number of higher-paid employees with emoluments falling within the following ranges is as shown:

	2021 Number	2020 Number (restated)
£60,000 - £69,999	4	1
£70,000 - £79,999	3	6
£80,000 - £89,000	5	-
£90,000 - £99,999	1	-
£100,000 - £109,999	-	1
£110,000 - £119,999	2	1

A total of £454,621 (2020: £383,152) was paid to key management in emoluments in the year.

Total emoluments include living allowance, accommodation, and medical allowances for international staff. 2020 number restated to include these emoluments in addition to salaries.

A total of £34,717 (2020: £16,411) was paid by War Child into a defined contribution pension scheme for 11 (2020: 4) higher-paid employees.

£6,177 (2020: £6,087) was paid by War Child in redundancy costs during the year.

None of the trustees received any emoluments. No expenses were reimbursed to trustees in the year (2020: £142).

Volunteers are key for the continued success of our fundraising events and are a major resource which contributes to achieving our objective of improving children's lives. The skill, time and energy contributed by volunteers helps War Child achieve its goals and in turn benefits volunteers by offering them the opportunity to gain experience and to 'try something new' while meeting like-minded people. There are volunteers who help on a regular basis throughout our offices and operations, as well those who help on a more ad-hoc basis such as stewarding at fundraising events. We are enormously grateful to all those who offer their time for free to help support the children we work with.

The average number of persons employed by War Child during the year was as follows:

	2021 Number	2020 Number
UK		
- Charitable expenditure	20	20
- Fundraising	32	25
- Management and administration	18	16
	70	**61**
Overseas		
- International Aid Workers	14	15
- National Staff	236	317
	320	**332**

6 Tangible fixed assets – Group and Charity

	Motor Vehicles £000	IT Equipment £000	Fixture & Fittings £000	Total £000
Cost or valuation				
At 1 January 2021	172	228	358	758
Additions	-	26	-	26
Adjustment	-	-	-	-
Disposals	-	(1)	-	(1)
At 31 December 2021	**172**	**253**	**358**	**783**
Accumulated depreciation				
At 1 January 2021	172	227	304	703
Charge for the year	-	25	51	76
Disposals	-	(1)	-	(1)
At 31 December 2021	**172**	**251**	**355**	**778**
Net book value				
At 31 December 2021	**-**	**2**	**3**	**5**
At 31 December 2020	**-**	**1**	**54**	**55**

Notes forming part of the financial statements for the year ended 31 December 2021

7 Intangible assets – Group and Charity

Intangible Assets	IT Software £000
Cost or valuation	
At 1 January 2021	131
Additions	-
Disposals	-
At 31 December 2021	**131**
Accumulated depreciation	
At 1 January 2021	131
Charge for the year	-
Disposals	-
At 31 December 2021	**131**
Net book value	
At 31 December 2021	**-**
At 31 December 2020	**-**

8 Investments – Group and Charity

Investments	Works of art £000	Investment in subsidiary companies £000	Total £000
Valuation			
At 1 January 2021	24	-	24
Disposals	-	-	-
At 31 December 2021	**24**	**-**	**24**

Notes forming part of the financial statements for the year ended 31 December 2021

Investment in subsidiary company:

Name	Country of incorporation	Class of shares	% held	Nature of business	Year end
War Child Trading Limited	UK	Ordinary	100%	Music events & other trading activities	31 December

Details of the net assets and profit for the year of the subsidiary company is as follows:

	Net assets		Turnover		Profit for the year	
	2021 £000	2020 £000	2021 £000	2020 £000	2021 £000	2020 £000
War Child Trading Limited	16	(56)	140	170	60	16

The principal activity of War Child Trading Limited (Company number: 5100189, registered address: Studio 320, Highgate Studios, 53 – 79 Highgate Road, London, NW5 1TL) is the organisation of events and the sale of goods in order to raise funds for the War Child registered charity. All profits are transferred to War Child by Gift Aid.

Amounts owed from War Child Trading Limited as at the balance sheet date totalled £nil (2020: £nil, owed to War Child Trading Limited). War Child Trading Limited did not donate any funds to War Child in 2021 (2020: £nil) to War Child. A total of £nil (2020: £nil) was recharged from War Child to War Child Trading Limited in the year in relation to management charges.

9 Debtors

	Group		Charity	
	2021 £000	2020 £000	2021 £000	2020 £000
Due within one year				
Other debtors	202	290	200	291
Accrued income	1,861	1,696	1,861	1,696
Advances to partners	265	97	265	97
Amounts due from subsidiary	-	-	-	97
Prepayments	178	240	178	240
	2,506	**2,323**	**2,504**	**2,421**

Notes forming part of the financial statements for the year ended 31 December 2021

10 Creditors

	Group		Charity	
	2021 £000	2020 £000	2021 £000	2020 £000
Taxation and social security	190	160	190	160
Other creditors	344	451	331	452
Amounts committed to partners	-	246	-	246
Accruals and deferred income	364	267	361	265
Amounts due to subsidiary		-	20	-
	898	**1,124**	**902**	**1,123**

11 Operating leases

The amounts payable under operating leases including services charges were during the year were £411,198 (2020: £388,337), which includes property service charges not included in lease contract. Total commitments under operating leases excluding services charges at the year-end were:

	Land and buildings		Plant and machinery	
	2021	2020	2021	2020
	£000	£000	£000	£000
Within 1 year	249	331	2	2
2 to 5 years	-	249	2	4
After 5 years				
	249	**580**	**4**	**6**

12 Analysis of group net assets between funds

Fund balances at 31 December 2021 are represented by:

	Unrestricted Funds £000	Restricted Funds £000	2021 Total £000	2020 Total £000
Fixed assets	5	-	**5**	55
Intangible assets	-	-	**-**	-
Investments	24	-	**24**	24
Net current assets	2,944	1,539	**4,483**	4,237
Total net assets	**2,973**	**1,539**	**4,512**	**4,316**

Notes forming part of the financial statements for the year ended 31 December 2021

Unrestricted Funds at 31 December were therefore made up as follows:

	At 1 January 2021	Movement during the year			At 31 December 2021
		Income	Expense	Transfer	
	£000	£000	£000	£000	£000
Continuity Business Reserve	2,000	7,233	(6,967)	(266)	**2,000**
Working Capital Reserve	420	-	-	240	**660**
Designated reserve	284	275	(251)	-	**308**
Tangible Fixed Assets	55	-	(76)	26	**5**
Total net assets	**2,759**	**7,508**	**(7,294)**	**-**	**2,973**

Continuity Business Reserve. This is held at all times by the organisation to mitigate against the risks in War Child's operating environment (the principal risks and uncertainties being explained in more detail on page 23). The target for continuity business reserves is calculated through a detailed assessment of the core running costs of the organisation and the risk profile of income. They include £24,000 of investments held as art assets. This amount needs to be available to cover risks that may materialise throughout the year.

Working Capital Reserve. Traditionally due to the nature of our funding, War Child's income graph is one of peaks and troughs with some significant fundraising events held at the end of the year, whilst expenditure is more flatline. Hence, in order to manage fluctuations in the timing of income receipts throughout the year, it is necessary for War Child to hold a revolving working capital fund, that allows War Child to manage cashflow at all times.

Tangible Fixed Assets. The current value of War Child's tangible fixed assets is £5,000.

Designated reserve. Funds raised through our Afghanistan and Gaza appeals held in 2021, and Crowdfunder campaign held in 2020, have been set aside by our Trustees in specific support of our Afghanistan and Yemen response programmes, and War Child Holland's Lebanon and Gaza programmes. These amount to £308,000 to be carried forward into 2022.

Notes forming part of the financial statements for the year ended 31 December 2021

13 Prior year analysis of group net assets between funds

Fund balances at 31 December 2020 are represented by:

	Unrestricted Funds £000	Restricted Funds £000	2020 Total £000	2019 Total £000
Fixed assets	55	-	55	116
Intangible assets	-	-	-	-
Investments	24	-	24	27
Net current assets	2,684	1,553	4,237	5,103
Total net assets	**2,763**	**1,553**	**4,316**	**5,246**

Unrestricted Funds at 31 December 2020 were therefore made up as follows:

	At 1 January 2020	Movement during the year			At 31 December 2020
		Income	Expense	Transfer	
	£000	£000	£000	£000	£000
Continuity Business Reserve	2,000	6,093	(5,429)	(664)	**2,000**
Working Capital Reserve	70	-	-	350	**420**
Designated for reserves	-	-	-	284	**284**
Tangible Fixed Assets	116	-	(91)	30	**55**
Total net assets	**2,186**	**6,093**	**(5,520)**	**-**	**2,759**

14 Restricted Funds

	2021	Income	Expenditure	2022
	£000	£000	£000	£000
Afghanistan - Terre des Hommes	2	-	-	2
Afghanistan - UNICEF	15	304	(177)	142
Afghanistan - War Child affiliates	6	-	-	6
Afghanistan - Other grants & donations	10	-	-	10
Afghanistan - UNICEF UAM	93	477	(570)	-
Afghanistan - CHL	22	-	(7)	15
Afghanistan - ECW-BRAC	-	18	(36)	(18)
Afghanistan - Take Two	4	-	(3)	1
Afghanistan - OCHA	-	231	(158)	73
Afghanistan – Terre des Hommes	-	49	(49)	-
Central African Republic - UNICEF	28	470	(490)	8

Central African Republic - UNPBF	44	(18)	-	26
Central African Republic - Stanley Thomas Johnson Foundation	7	-	-	7
Central African Republic - GOAC	-	2	(2)	-
Democratic Republic of Congo - NRC	131	163	(221)	73
Democratic Republic of Congo - UNDP	60	155	(213)	2
Democratic Republic of Congo - UNHCR	-	802	(801)	1
Democratic Republic of Congo - DRA	-	126	(126)	-
Democratic Republic of Congo - FHRDC	-	220	(209)	11
Democratic Republic of Congo - START FUND	-	71	(71)	-
Democratic Republic of Congo - Rangoonwala Foundation	-	11	(11)	-
Democratic Republic of Congo - Leri Foundation	-	5	(5)	-
Iraq - Dubai Cares	-	614	(614)	-
Iraq - War Child affiliates	41	-	-	41
Iraq - DRL	3	842	(830)	15
Iraq - UNHCR	-	(23)	23	-
Iraq - OCHA	83	352	(418)	17
Iraq - Vladimir Kantor	55	-	(55)	-
Iraq - Clifford Chance	90	14	(104)	-
Iraq - DFID Aid Connect Phase 1	5	20	(25)	-
United Kingdom - World Vision	7	-	-	7
United Kingdom - BT Supporters Club	166	13	(2)	177
United Kingdom - Jagclif Charitable Trust	295	-	(285)	10
United Kingdom - DFID Aid Connect WV Implementation	-	645	(645)	-
United Kingdom - DFID UK Aid Match	14	50	(68)	(4)
United Kingdom - Voicemore Uganda	5	-	-	5
United Kingdom - The Joseph Rowntree Charitable Trust	-	17	(17)	-
United Kingdom - Jingle Jam *	175	(175)	-	-
United Kingdom - Coronavirus Job Retention Scheme	-	16	(16)	-
United Kingdom - Other grants & donations	116	233	(32)	317
United Kingdom - Afghanistan Appeal – restricted	-	279	-	279
United Kingdom - GAZA Appeal – restricted	-	95	-	95
Yemen – OCHA	-	1,213	(992)	221
	1,477	**7,291**	**(7,229)**	**1,539**

*Jingle Jam restricted balance reclassed from restricted to unrestricted funds.

Notes forming part of the financial statements for the year ended 31 December 2021

15 Prior year restricted funds

	2019 £000	Income £000	Expenditure £000	2020 £000
Afghanistan - Terre des Hommes	-	2	-	2
Afghanistan - UNICEF	14	14	(13)	15
Afghanistan - War Child affiliates	5	-	-	5
Afghanistan - Other grants & donations	10	-	-	10
Afghanistan - UNICEF UAM	35	718	(660)	93
Afghanistan - Geoff Herrington Foundation	20	-	(20)	-
Afghanistan - Walter Guinness Trust	-	7	(7)	-
Afghanistan - CHL	-	108	(86)	22
Afghanistan - ECW-BRAC	-	50	(50)	-
Afghanistan - Take Two	-	84	(80)	4
Central African Republic - UNICEF	229	838	(1,039)	28
Central African Republic - UNPBF	28	302	(286)	44
Central African Republic - Evan & Cornish Foundation	5	-	(5)	-
Central African Republic - Open Gate Trust	2	-	(2)	-
Central African Republic - Stanley Thomas Johnson Foundation	-	52	(45)	7
Central African Republic - OCHA	69	221	(290)	-
Democratic Republic of Congo - World Bank	-	-	-	-
Democratic Republic of Congo - NRC	311	-	(181)	130
Democratic Republic of Congo - Other grants & donations	3	95	(98)	-
Democratic Republic of Congo - UNDP	37	758	(735)	60
Democratic Republic of Congo - UNHCR	-	1,665	(1,665)	-
Democratic Republic of Congo - DRA	-	100	(100)	-
Democratic Republic of Congo - FHRDC	-	302	(302)	-
Democratic Republic of Congo - Vitol	-	5	(5)	-
Iraq - Dubai Cares	182	831	(1,013)	-
Iraq - War Child affiliates	1	40	-	41
Iraq - UNICEF	83	141	(224)	-
Iraq - USG	-	474	(471)	3
Iraq - GIZ	146	15	(161)	-
Iraq - UNHCR	31	587	(618)	-
Iraq - OCHA	462	585	(970)	77
Iraq - Vladimir Kantor	-	55	-	55
Uganda - BT Supporters Club	114	119	(67)	166
Uganda - Voicemore Uganda	5	-	-	5
United Kingdom - World Vision	10	-	(3)	7
United Kingdom - Restless Development	55	11	(61)	5
United Kingdom - Jagclif Charitable Trust	621	-	(326)	295
United Kingdom - DFID Aid Connect WV Implementation	133	499	(632)	-
United Kingdom - DFID UK Aid Match	-	327	(310)	17
United Kingdom - DFID Aid Connect Civil Implementation	23	(23)	-	-
United Kingdom - The Joseph Rowntree Trust	-	17	(7)	10
United Kingdom - Start Fund	-	149	(149)	-
United Kingdom - Jingle Jam	-	175	-	175

United Kingdom - Coronavirus Job Retention Scheme	-	108	(108)	-
United Kingdom - Other grants & donations	52	69	(10)	111
Yemen - OCHA	374	742	(1,116)	-
Yemen - Clifford Chance	-	102	(12)	90
Yemen - GOAC	-	49	(49)	-
Yemen - Islamic Aid	-	20	(20)	-
Yemen - Start Network	-	66	(66)	-
Yemen - Take2	-	84	(84)	-
Yemen - WCA	-	29	(29)	-
	3,060	**10,592**	**(12,175)**	**1,477**

16 Connected charities

War Child has close relationships with other organisations overseas which use the War Child name, some independent and some under a licence agreement. These organisations are considered separate from War Child as they have their own constitution, their own Board of Trustees and are subject to the laws of their respective countries.

War Child Australia

War Child Australia is an independent non-profit organisation based in Australia. War Child Australia received a loan of £40,669 from War Child in 2018 which will be paid back by 2022.

17 Related Parties Children in Conflict

Children in Conflict is an independent non-profit organisation based in the United States. Sacha Deshmukh, our chair of the Board of Trustees, and Rob Williams, CEO, are both Directors of Children in Conflict. Children in Conflict also provided funds of £222,000 to War Child in 2022.

WAR CHILD

England & Wales - Charity number 1071659

Accounts

War Child

Annual Report and Financial Statements

Year Ended

31 December 2020

Company number: 3610100

Registered charity 1071659

Table of Contents

1 FOREWORD FROM THE CHAIR 3
2 EXECUTIVE SUMMARY 4
3 OUR YEAR IN NUMBERS 5
4 STRATEGIC REPORT 5
4.1 WHO WE ARE 5
4.2 OUR REACH 6
4.3 OUR COUNTRY PROGRAMMES IN 2020 7
AFGHANISTAN 7
CENTRAL AFRICAN REPUBLIC 8
DEMOCRATIC REPUBLIC OF CONGO 9
IRAQ 10
YEMEN 11
UGANDA 11
LEBANON 12
4.4 OUR ACHIEVEMENTS AGAINST STRATEGY 13
PILLAR A - IMPLEMENT A STRATEGIC IMPACT MODEL 13
PILLAR B - MAINTAIN A SUSTAINABLE FINANCE MODEL 14
PILLAR C - LIVE OUR VALUES AND STRONG PARTNERSHIPS 15
5 FINANCIAL REVIEW 16
5.1 INCOME 16
5.2 EXPENDITURE 16
5.3 YEAR-END POSITION 16
5.4 GOING CONCERN 18
5.5 INVESTMENT POLICY 18
5.6 VOLUNTEER POLICY 19
5.7 FUNDRAISING REVIEW 19
6 PRINCIPLE RISKS AND UNCERTAINTIES 19
7 SAFEGUARDING / SERIOUS INCIDENTS 22
8 OUR GOVERNANCE 23
9 OUR LEADERSHIP AND MANAGEMENT 26
10 THANK YOUS 27
11 FUNDRAISING STATEMENT 31
12 TRUSTEES' RESPONSIBILITIES 32
13 INDEPENDENT AUDITOR'S REPORT 33
14 CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES 37
15 CONSOLIDATED AND CHARITY BALANCE SHEETS 38
16 CONSOLIDATED STATEMENT OF CASH FLOW 39
17 NOTES TO FINANCIAL STATEMENTS 40

1 FOREWORD FROM THE CHAIR

The board of Trustees of War Child UK are pleased to present the annual report and accounts for 2020.

2020 was a year that presented us with the greatest global challenge of our lifetime. The spread of Covid-19 has infected more than 178 million people and has been responsible for more than 3.88 million deaths worldwide. Amidst this tragedy, we have seen medical triumph in the rapid development of Covid-19 vaccines financed by massive public spending in the UK, Europe and US, which gave hope for the future.

Its benefits however, are yet to be felt by the most vulnerable among us. 90% of the vaccines delivered to date have been to people in wealthy and middle-income countries and, under current projections, many of our fellow citizens around the world will be waiting some years yet to be vaccinated. With the UK, temporarily at least, cutting its foreign aid budget by £4 billion (from 0.7% to 0.5% of gross national income) and other governments facing similar pressures, the challenges facing the world's most vulnerable countries are bigger than ever.

Poverty and ill health are both drivers and consequences of conflict - violence creates a vicious cycle of damage and retaliation that some countries struggle to escape, and the pandemic is making life ever more difficult for the 250 million children living through conflict in the world today.

As you will read in this report, it is these children that War Child exists to support. Our purpose is to try to give them a healthy, happy and well-educated childhood, so that this generation has a chance to be the one that grows up to break the cycle of conflict. This a very ambitious goal and a huge challenge - but it is a challenge we strive to rise to.

As the new Chair, I have been impressed by the way that War Child has responded to the pandemic. We moved quickly to adapt our programmes to adhere to safety measures, and worked closely with local communities, aid agencies and fellow independent organisations to co-ordinate our work. We focused on ways of maximising the benefits we bring to children in conflict, sharing what we learn so they can be used more widely. We adapted our fundraising, and managed our costs very tightly, to not only deal with the short-term challenges of the pandemic but ensure the long-term future of the organisation.

We continued to improve our own approaches to safeguarding, recognising the duty of care we have to some of the most vulnerable children in the world, in some of the most challenging of circumstances, and we continued to advocate for these children, providing a platform by which their voices can be heard.

You can read more about all these activities and our achievements in this report. This work owes a lot of thanks to many people - to our executive team, led so capably by our CEO Rob Williams, our staff, donor organisations and individuals who support us financially and in many other ways, to our local partners and communities, children, and parents we work with, and of course to my fellow trustees. My thanks to all of them for getting us through an incredibly difficult year.

I want to also extend a special thanks to my predecessor, Sacha Deshmukh, who in his six years as Chair worked hard and well to help War Child grow sustainably, building the platform from which we can help many more children in the years ahead.



John Fallon
Chair of Trustees

2 EXECUTIVE SUMMARY

In 2020 War Child reached more children and adults than ever before. A total of 171,992 children, young people and adults participated in projects run by War Child UK or one of our partners. This would have been a good result in a normal year but, in view of the COVID-19 pandemic, the 70% increase in the number of people we reached is even more remarkable, and all the more important.

In February 2020 we became incredibly concerned about the spread of the new virus and the impact this would have on vulnerable children and families living in fragile communities, experiencing violence and displacement. We realigned our programmes around key priorities to address the pandemic, which included raising awareness of the virus and supporting basic hygiene and sanitation practices. We supplied our teams with protective equipment and changed our ways of working so that we could still deliver education, psychosocial support and child protection services in remote or COVID-safe ways.

Staff in our projects displayed amazing levels of commitment and courage to continue their work, and a great deal of creativity in overcoming barriers created by the pandemic.

At the same time as expanding our programmes we were facing funding problems in the UK. While we had made a good start to the year, with many headline artists participating in our Brits week shows, the subsequent cancellation of our other fundraising events left us £2.5 million short of our expected income.

Our fundraising teams worked closely with our Global Ambassadors Carey Mulligan, Marcus Mumford and Vanessa Kirby, alongside our donors, to launch an extraordinary emergency Coronavirus Crowdfunder appeal which made a big contribution to replacing our lost income. Many other donors and friends came to our aid, including The Arctic Monkeys who released a special live album of their 2018 show at the Royal Albert Hall for War Child to further support our efforts.

Our colleagues in London also made significant sacrifices including salary reductions to avoid us having to reduce the amount of funds we send to our country programmes. It was a feat of collaborative spirit for which I am very grateful, and it is thanks to our supporters and our War Child colleagues in London and in-country, that we can reflect together on the great results we were able to achieve.

We spent important time in 2020 reflecting on the issues raised by Black Lives Matter, working with colleagues across and outside of War Child to learn from experiences of racism and understand the positive impact organisations can have if they decide to directly address racism in the wider world. We will build on this understanding in 2021 when we think through our operating model and how we can address imbalances of power.

The financial constraints and urgent priorities of 2020 meant that we were obliged to go slower than we had hoped on some of our longer-term strategic priorities. However, we still made good progress in improving our safeguarding systems, developing our core interventions, and innovating in our programmes, particularly in our work supporting children who have been involved in armed groups.

At the end of a challenging year, we are aware that the pandemic will continue to be a major issue for children and families in conflict countries for as long as it takes for vaccinations to reach everyone. 2021 continues to be a year of restrictions for some of the poorest and marginalised children in the world, but we are confident that we can maintain our support to them this year and hopeful that we can expand our impact further.

We are grateful to so many people for the support they gave to our work, even as they addressed the personal and financial challenges which faced everyone during 2020.

3 OUR YEAR IN NUMBERS

Direct participants: **171,992**
Income: **£16,685,000**
Expenditure: **£17,695,000**

4 STRATEGIC REPORT

The Trustees, who are also the Directors for the purpose of company law, present their report which includes the strategic report, together with the financial statements and auditors' report for the year ended 31 December 2020. The information required in the Directors' report is included in the strategic report.

4.1 WHO WE ARE

Our vision and mission
War Child UK is the only specialist charity for children affected by conflict. For more than two decades we've been driven by a single vision – for no child's life to be torn apart by war.

Consistent with that, our mission is to protect, educate, and stand up for the rights of children in war. We aim to reach children as early as possible when conflict breaks out and we stay to support them through their recovery. We keep them safe, help them to learn and overcome their experiences, and equip them with skills for the future. We also work with children and young people to demand their rights and change policies and practices that affect them.

Our strategic direction
We have three core pillars to our overall strategy

A. To achieve high impact through an integrated operational and advocacy model
B. To maintain a strong and sustainable financial model
C. To live our values as a basis for strong partnerships

These strategic pillars enable us to support children to overcome the devastating impact of conflict.

Our values
BOLD
We use our passion and creativity to deliver high-quality, evidence-based programmes that offer the biggest benefit for children in conflict.

ACCOUNTABLE TO CHILDREN
Children can rely on us to respond to their voices and to treat them with respect and dignity.

TRANSPARENT
We expect to be held to account by our supporters and participants and we respond with openness and honesty.

COMMITTED TO EACH OTHER
We support each other and our partners to achieve ambitious goals and to be the best we can be. We are honest and open with each other, sharing our successes and confronting our challenges.

Our objects and activities

The objects in our Memorandum of Association are:

- To bring relief to persons anywhere in the world who are suffering hardship, sickness, or distress as a result of war and in particular (but without prejudice to the generality of the foregoing) to bring such relief to children who are so suffering.
- To advance the education of the public in the effects of war and especially the effects of war on children.

4.2 OUR REACH

In 2020, War Child UK and our partners worked directly with 171,992 children, young people, and adults through the global portfolio of programmes in Afghanistan, Central African Republic, Democratic Republic of Congo, Iraq, and Yemen.

In 2020, 80,582 women and girls participated in our programmes representing 47% of the total participants engaged directly in War Child UK programmes.

Of the 171,992 people reached, 124,949 participants were children (0-17) representing 73% of participants while 9,402 (5%) were Young People (18-24), and 37,641 (22%) were Adults (25+).

At country level, we reached:

- 49,268 participants in Afghanistan (364% increase on 2019)
- 29,934 participants in Central African Republic (12% increase on 2019)
- 49,032 participants in Democratic Republic of Congo (82% increase on 2019)
- 18,274 participants in Iraq (66% increase on 2019)
- 40 participants in Uganda (99% decrease on 2019)
- 25,444 participants in Yemen (39% increase on 2019)

War Child UK reached 72% more participants in 2020 than in 2019 representing a very significant growth in people directly engaged in the global programme.

In the context of COVID-19, War Child UK adapted programming to comply with evolving national regulations and to ensure that affected populations could continue to access and participate in child protection, education in emergencies, and livelihoods support.

Adaptations to usual programming include interventions such as Mobile Psychosocial Support, Remote Case Management, and “At-Home” Education and Psychosocial Support Kits. These adaptations are a notable contributing factor to the significant growth in participant reach in 2020.

Whilst COVID-19 was the most significant external factor affecting participant reach across the global portfolio, other factors such as the challenging security situations in each location and the complex and competitive funding environment have also affected the portfolio in 2020.

The number of people participating in our programmes is one measure of our work. We also need to bear in mind the extent and depth of benefits each participant can access. This can vary. Some children are involved in intensive work over many months. Others might receive important support for a short lived crisis period. We are working on ways to supplement our participant numbers with more of an insight into the depth of support provided to different groups of participants.

4.3 OUR COUNTRY PROGRAMMES IN 2020

AFGHANISTAN

2020 Achievements

Afghanistan is a country facing many complex needs and challenges, with children among the worst affected by the complexities of the crisis. In 2020, out of the 14 million people in need of humanitarian assistance, 53 % were children.

Normal services that protect children at national, local and community level have broken down. This has created an environment where children are at high risk of being separated from their families, leaving them vulnerable to exploitation, abuse and psychosocial distress. Prolonged conflict has put severe stain on the education system in Afghanistan, with many children out of school. The impact of prolonged conflict and persistent natural disasters have led to loss of jobs and reduced income for many families. With food prices increased, many people are facing food insecurity and malnutrition, exacerbated greatly by the economic downturn caused by COVID-19.

In 2020, War Child UK reached a total of 49,268 people in Afghanistan, including 39,665 children across our projects in Herat and Badghis with a focus on child protection, food security and livelihoods. One of the main lines of programming over the past 7 years has been working in Herat providing critical assistance to children forcedly deported from Iran. These children often have acute needs, requiring emergency medical assistance and/or support having suffered serious abuse. War Child has supported these vulnerable children at the border by offering case management and psychosocial support, family tracing, and facilitating safe returns back to their families.

Following the COVID-19 outbreak War Child started operations aimed at supporting the most vulnerable children and families affected by the pandemic, re-activating our child help line which has helped us deliver critical child protection and case management services to children, alongside raising awareness about the virus and supporting those who have lost their livelihoods due to the virus.

Future Plans

For 2021, War Child will continue operating in Herat province, providing critical services to children deported from Iran. We will expand the range of support available for reunited children, to support their reintegration, and to help prevent future migrations.

This will be done through supporting livelihoods and employment opportunities for children and families in Afghanistan at community level, as well as supporting children's learning opportunities and helping those who have returned from the border, back into school. Alongside our partners we will work with women and girls who are victims of violence and who have been in conflict with the law, to provide psychosocial support and assistance to help them reintegrate into their communities and improve their opportunities for the future.

Finally, as Afghanistan is a country prone to emergencies, both natural and man-made, we will aim to expand our capacity to respond to the most urgent needs at the most critical times.

CENTRAL AFRICAN REPUBLIC

2020 Achievements

In 2020 the crisis in the Central African Republic (CAR) entered its eighth year. The deterioration of social and economic systems, low technical service provision, and the breakdown of social unity over the past eight years, have had considerable consequences for civilians, with children in particular bearing their brunt. According to the UN, as of late 2019, 797,625 children needed protection, 771 children were separated from their families, and 2,732 children were at risk with many needing psychosocial support.

The presence of armed groups and people being forcibly displaced, continued to generate high protection risks, with children the most vulnerable to family separation, recruitment by armed groups, exploitation, and abuse. COVID-19 intensified the country's crisis - household income suffered due to government restrictions, while the prices of basic items increased leading to food insecurity. What schools and child-friendly spaces there were, closed for most of 2020.

Despite the challenges, War Child supported 29,934 children, young people, and their carers in 2020 through a range of interventions. We worked on eight projects across four regions - Ouham, Ouham Pendé, Bamingui-Bangoran and Vakaga - making 2020 the largest year for the CAR programme by number of projects. We responded to the need and shifted focus to awareness-raising on prevention measures against the virus, its negative impacts on children and how to mitigate these. We also distributed hygiene and recreational kits to some of the most vulnerable children, offering hygiene kits to community spaces as well. We supplemented this with targeted training and re-formatting psychosocial support activities to ensure safe social distancing.

Our programmes focussed on providing life-saving protection, education and livelihoods support to children formerly associated with armed groups, so they can start the long process of reintegrating into their families and communities. We worked on identifying separated and unaccompanied children, arranging referrals for victims of physical or psychological harm and offered psychosocial and livelihoods support to girls and boys who had experienced violence, recruitment, or trauma. We incorporated pioneering approaches such as social and therapeutic horticulture and community-designed support, and for the first time, we also began exploring effective ways to prevent the worst forms of child labour.

Future Plans

In 2021 the CAR county programme will continue to focus on reaching vulnerable children and providing holistic responses to children currently and formerly associated with armed groups, children who have experienced sexual violence and children who have been separated from their families. In line with War Child's long-term strategic vision in CAR, emphasis will be placed on making sure children and young people affected by new crises and violence receive prompt assistance, are better protected from violence, have improved psychosocial wellbeing, and are supported in better reintegration into their communities. COVID-19 project adaptations are expected to remain in effect as the pandemic situation in CAR persists, and the regions of Ouham, Ouham-Pendé, and Bamingui-Bangoran will remain War Child's priority areas, with a possible re-expansion into Vakaga. Emergency response to the recent election-related violence, and the new humanitarian needs this has created in Ouham and Ouham-Pendé, are also expected to be at the forefront of our work in 2021.

DEMOCRATIC REPUBLIC OF CONGO

2020 Achievements

The situation in The Democratic Republic of Congo (DRC) remained highly volatile in 2020. Almost 8.6 million children were in of need humanitarian assistance and the presence of armed groups and militia have been threatening communities and disrupting the country for years. It is estimated that there are 5.5 million Internally Displaced People (IDPs) in DRC - one of the highest numbers in the world.

While the Ebola Virus outbreak was declared over in June 2020, the health situation in much of the country remained dire. Over 1.3 million children under the age of five, were affected by severe acute malnutrition and disease outbreaks in 2020, and over 250,000 people, mostly children, have been affected by the world's largest measles epidemic. In the Kasaï region the security situation remained somewhat stable throughout 2020, seeing a reduction in conflict-related violence. But while this encouraged the return of many refugees and internally displaced people, and a major lack of investment in the region meant that these people often had little to return to. Women and children remain particularly affected by the crisis - the most exposed to human rights violations and violence. Insecurity, lack of investment and recurring crises were intensified by the COVID-19 pandemic and with food prices at an all-time high, with a staggering 21.8 million people now acutely food insecure in DRC.

Despite the scale of these challenges, War Child managed to reach 49,032 children, young people and adults in 2020. In partnership with The UN Refugee Agency (UNHCR) our largest donor in the country, War Child scaled up its protection monitoring programming in Kasaï, Kasaï Central and Kasaï Oriental provinces, expanding the size and scope of this programme for a third year in a row. In the Kasaï region War Child also continued to implement a large-scale education and protection-focussed project funded by the DRC Humanitarian Pooled Fund.

In the east of the country (North Kivu), with Aid Connect funding from the Foreign, Commonwealth and Development Office (FCDO) War Child is working in partnership with other agencies to pilot a project focused on preventing the worst forms of child labour. We offered catch-up classes for out-of-school children in Rutshuru, trained on school governance, built new classrooms, and distributed school kits to the most vulnerable children. In Masisi, Teachers and school leaders received professional development and positive parenting training modules, and we continued the roll-out of a pioneering community-led reintegration pilot project for children and youth affected by conflict in the region. We also increased support across our child protection helplines in Kinshasa and Goma thanks to emergency funding we received.

Future Plans

With the national political situation set to deteriorate in 2021, War Child's programme in the DRC will aim to continue its efforts to deliver life-saving interventions in the areas of protection monitoring, early childhood education, psychosocial support, sexual and gender-based violence, livelihoods, and cash assistance. The DRC programme's activities will ensure that children and young people are protected from abuse, violence, and exclusion through quality protection services at a community level. Our work will support communities and young leaders to be equipped to contribute to the reintegration of children and young people and prevent the reliance on negative coping strategies like child labour, or early marriage. Finally, we will ensure that children and young people who are reintegrating have improved access to education in safe schools, life skills training and vocational training to help them build their futures.

IRAQ

2020 Achievements

The situation in Iraq remains unstable and of great concern. Years of conflict has uprooted millions of people and destroyed communities and disrupted access to the most basic services of services, driving people deeper into poverty and unsafety.

In 2020, 4.1 million people were reported to need humanitarian assistance, many of whom are children. 1.4 million in Iraq remain in displaced, separated from their families and homes.

The worsening conditions in Iraq pose a huge challenge for children to access education, with overcrowded classrooms and a lack of water and sanitation. Teaching and learning materials remain insufficient, which means children are not staying in school, and services supporting youth are equally scarce, with few able to return to formal education after their access has been disrupted by conflict.

Protection issues facing children and youth, including exploitation, gender-based violence as well as the denial of resources and opportunities for women, are on the rise, exacerbated by the COVID-19 pandemic. Many survivors of gender-based violence are refusing referral to specialised services due to the fear of stigmatisation, lack of trust in the process and diminished access to legal support, meaning many are suffering in silence.

In 2020 War Child's Iraq programme was able to adapt to the COVID-19 challenges and deliver essential services to 18,274 people. We focused on our Recovery and Resilience in Education project in Iraq focused on re-establishing quality education for children whose schooling was interrupted by the conflict with ISIS. Our consortium with Heartland Alliance focused on Anbar, Baghdad and Basra, supporting survivors of conflict and their families and communities to access the resources to recover in safety and dignity, and contribute to the rebuilding of a democratic, just and inclusive Iraqi state.

In 2020 we welcomed the return to our programme focusing on youth justice, and in Najaf and Karbala we delivered COVID-19 protection and psychosocial support activities for children. Our project Civil Society Unleashed promoting a model for community-driven change alongside youth-led civil society, focused on broadening participation and advocacy around protection and gender-based violence in Mosul and Sinuni.

Finally, one of our most complex interventions was working with vulnerable populations in Sinjar and Mosul to establish centres for psychosocial support and referral with a particular focus on survivors of gender-based violence.

Future Plans

In 2021 War Child will be delivering an integrated programme in Iraq that focuses on strengthening national services to respond to the increasing protection and education needs of vulnerable children affected by conflict.

We will raise the profile of and need for early childhood development and encourage its uptake among the wider humanitarian community and government to provide protection assistance to the most vulnerable people in the population. We will also work to empower marginalised youth through the provision of evidence-based life and job skills programmes to help build a better future for the children and youth of Iraq.

YEMEN

2020 Achievements

The situation in Yemen is currently the worst humanitarian crisis of our generation. An estimated 24 million people require humanitarian or protection assistance, and further estimated 3.3 million people remain displaced. Children and youth are among the worst affected by the conflict, with around 7.5 million children facing severe protection risks and malnutrition.

Long standing conflict in Yemen has destroyed families' livelihoods and income, meaning that families are now unable to meet their children's most basic needs. Increased risks of family separation, child recruitment into armed groups, child labour, early marriage and other forms of exploitation are reaching an all time high. An additional 5.8 million children are now out of education, and it is reported that around 2,000 schools are unfit for use - either damaged in air strikes and shelling, sheltering internally displaced people, or being occupied by armed groups (Humanitarian Needs Overview 2019).

COVID-19 has added monumental strain to an already fragile country. Restrictions and bans have disrupted family life, with the economy destroyed and thousands of jobs lost the consequences are grave for the children of Yemen. Many families are turning to negative coping mechanisms, like child labour, early marriage and forced recruitment, to survive.

In 2020 War Child was able to reach out to 25,444 people in Yemen with our projects. This included 20,021 children and 1,580 young people through education activities, child protection and food security and livelihoods support, in Sana'a, Al-Hodeida, Taiz and Ibb governorates.

We focused on delivering essential support to schools and education activities for children through restoring school spaces, including wash facilities, the establishment of temporary learning spaces and provision of school supplies. We also supported internally displaced people living in camps in Taiz, sharing critical information and raising awareness of the virus, and distributing hygiene kits to increase protection for the most vulnerable people. Finally, we offered cash assistance and livelihoods support to families who had lost their sources of income due to the pandemic, to help them provide for their children.

Future Plans

In 2021, integration of our protection, education and livelihoods activities will remain a core priority of our programming to ensure we are able to address need and provide the most effective solutions to the complex challenges faced by the people of Yemen.

War Child will expand its protection activities in Taiz governorates, focusing on education activities to improve learning opportunities for children, while strengthening our support around professional development for teachers. We will also keep expanding our presence in the south and scale up our capacity to provide livelihoods support and innovative cash-based assistance to address food insecurity for the most vulnerable of children and families.

UGANDA

2020 Achievements

Between July 2018 and June 2020 War Child UK, in partnership with War Child Holland, supported two VoiceMore groups in Bidibidi refugee settlement, Yumbe, Northern Uganda. Both groups of young people identified the neglect and abuse of separated and orphaned children in the community as the

issue they wished to focus on. Over the course of almost two years the young people designed and undertook their own research and carried out a wide-ranging set of activities in the community to raise awareness and change negative practices. Their research was the first ever community-based effort to count child orphans in the district and to support the VoiceMore approach to engage and empower young people. In early 2021 we initiated a summative evaluation to comprehensively assess the work and the impact it had brought about, including the follow-on project Similar Ground started independently by the project participants.

LEBANON

2020 Achievements

Lebanon is in the throes of a financial crisis which is posing the biggest threat to its stability since the end of the civil war in 1990, with millions of people driven into financial poverty.

The Beirut blast in August 2020 caused widespread casualties and structural damage, with at least 165 people killed. More than 5,000 were injured over 1,000 were children. 300,000 people were left without shelter—including approximately 100,000 children.

The damage to the port, medical facilities, shelter and basic infrastructure is expected to worsen the already dire food security situation caused by the ongoing economic crisis. While some immediate needs like food and shelter are already being addressed by Independent Non-Government Organisations (INGO's) psychosocial support - particularly to children and their immediate families - is a high priority and remains a huge gap. People are exhibiting early signs of trauma and anxiety which is a risk to life, wellbeing, and dignity over the short and long term.

War Child Holland's office, which supports the people of Lebanon, was damaged in the Beirut blast, affecting members of staff and putting strain on services. Due to the severity of the situation, War Child UK gave funding support to the War Child Holland team, to ensure that they could continue to deliver mental health and psychosocial support to children when they needed it most.

The War Child Holland team reported that many children were suffering with persisting nightmares, disorientation, withdrawal, and early signs of depression. The Mental Health and Psychosocial (MHPSS) project they delivered to support these children focused on addressing these challenges through activities they could engage with. The project used recreation or play activities to promote the well-being and resilience of these children, and participation in games and other recreational activities provided children with opportunities to develop the skills and the resources to help them deal with the emotional, social, and practical challenges that they may face in their lives.

4.4 OUR ACHIEVEMENTS AGAINST STRATEGY

PILLAR A - IMPLEMENT A STRATEGIC IMPACT MODEL

2020 Achievements

While much of our year was consumed responding to the pandemic, we were able to make good progress in several strategic workstreams within our global strategy.

While COVID-19 was unprecedented, our understanding of disasters means we were able to launch an emergency response to avoid widespread loss of life, prevent abuse and maintain education within the communities we support. We developed an online COVID-19 Resource hub to offer guidance and toolkits and provided real-time support to countries inundated with new cases, addressing the needs of the most vulnerable and mitigating the increasing protection risks to children and youth.

We 'crowdsourced' from partner organisations, working closely with in-country colleagues to determine how best to roll out services, raise awareness, deliver emergency care, and support and ensure the safety of children and youth. By mid-year we had produced a report on the impact of the pandemic on children living in conflict which we shared with key UK and global targets. Throughout the year we were also able to sustain specific responses to conflict in Yemen, the DRC and the CAR, building local capacity to respond, to help children and youth affected by crisis and violence. We were also able to continue working on integrated, longer-term programming to help sustain the outcomes achieved in the response and recovery phases, and we strengthened our understanding and ability to implement effective and safe gender-based violence programming through training, standard operating procedures, and a toolkit.

Our youth advocacy VoiceMore programme participated in COVID-19 responses within their communities, looking at how best to mitigate the impact of conflict and crisis on their development and quality of life, and we significantly developed our community-based approaches to better prevent, respond, and uphold the rights of children and youth subjected to violence. We also continued developing our work on reintegrating children and adolescents associated with armed forces and armed groups (CAAFAG) and children at risk of the worst forms of child labour. In October, we launched the report *Being a Force for Good* which challenged the UK government on its foreign and defence policies to influence them to uphold and support the rights of children in countries affected by conflict. This was shared with key parliamentarians and policy makers.

We bolstered our child safeguarding and protection against sexual exploitation and abuse (PSEA) processes, with safe data handling a priority, and annual reporting was strengthened to better demonstrate the efficacy of our work. We also merged our Programmes and Advocacy teams to ensure that we can better deliver assistance alongside long-lasting systemic change.

Future plans

We will continue to strengthen the quality of our partnerships and work on building a strategy that will make us stronger and better equipped to protect the participants in our programmes. We will keep improving the quality of our work, as well as the way we evidence it, to inform and enhance the engagement country communities have with us. We will look for our reintegration work to be adopted by others to build on our efforts to effect systemic change and campaign for greater global funding for children associated with armed groups. We will work with global networks to project our influence at the UN in New York and Geneva and in conflict affected countries and collaborate with UK government to improve their capacity to protect children by providing child protection trainings. We will also continue to train British military in child rights in conflict areas and launch a report highlighting the

moral, legal and operational case for the UK to ensure that its security and defence partners ensure children living in conflict are better protected.

PILLAR B - MAINTAIN A SUSTAINABLE FINANCE MODEL

What we achieved in 2020

During 2020, we continued to increase our income from institutional funders with a strong focus on securing longer term grants. Despite the challenges posed by the pandemic, we managed to exceed our funding target, securing a total of £10.1m in restricted programme grants and a further £0.43m of restricted voluntary programme funding, and also ensured we had a strong level of secured funding for 2021. We reviewed and strengthened our approach to the way in which we use Salesforce - our platform for grant information, and enhanced the systems, tools and processes we use to successfully implement our grants management policy, improving the cost coverage of our grants and setting clearer recovery plans for staff at both country and global level.

In 2020, we raised £6.1 million from voluntary unrestricted income. Although less than budgeted, this is a key achievement during a year of a sudden-impact pandemic, and more than anticipated at the beginning of the COVID-19 crisis. The People's Postcode Lottery played a huge role in our income, raising over £2.5 million, and our annual BRITS week' series in early 2020 generated a record £788k. We also set up an emergency Coronavirus appeal to highlight the impact of the pandemic on children living in conflict and our biggest online activation to date - a Crowdfunder initiative – backed by 87 high profile supporters which raised over £520,000.

We continued our successful gaming partnerships, with the likes of Sports Interactive and the 'Football Manager' game and we expanded to new partners including Google and a philanthropic partnership with Take-Two. At the end of the year, we were delighted to be selected for the UK government's 'Aid Match' scheme, supporting our work in reuniting children with their families in Afghanistan. Our 'Torn from Home' appeal generated some impressive content and was a key part of our successful partnership with the Daily Express newspaper, who published six dedicated articles on our work, with a commitment to support us in the future. We held a virtual Christmas fundraising event, hosted by Carey Mulligan and Marcus Mumford, with readings from Vanessa Kirby and a musical performance from Gregory Porter which raised almost £90k. We also reinvented our Crowdfunder principle to form a 'winter shop' offering products to support the appeal.

The pandemic forced us to take emergency budget measures to respond to an anticipated reduction in income. All work on strategic long-term projects was deprioritised in order to ensure that funds were focussed on immediate response. In London we worked with our staff team to cut costs, with each member of the team taking reduced salary for three months and some staff being furloughed under the government scheme. This was a significant sign of the commitment of our teams. Through these measures we achieved a significant reduction in our expenditure and maintained our Continuity Business Reserves, recognising that the uncertainties of the global pandemic may be long term and we did not want to deplete our reserves at this stage. With early receipt of our People Post Code Lottery funds, we maintained healthy cash balances throughout the year.

Future plans

In 2021, we will launch our regular-giving recruitment to increase the reliability of our unrestricted income in the long-term. 2021 will also see the first year of our five-year fundraising strategy - to deliver sustainable growth across all areas of fundraising. We will continue to deliver events, in as far as it is possible in a COVID-19 environment, and we will continue our partnership with the People's Postcode Lottery.

Throughout 2021 we will continue to maintain, but not grow, our reserves with a conscious choice to invest in risk mitigation in other areas, and we will assess organisational risk and growth targets to align our reserves in the following year to our strategic aims.

PILLAR C - LIVE OUR VALUES AND STRONG PARTNERSHIPS

What we achieved in 2020

Our work on organisational culture this year has been energised and informed by the issues raised by the Black Lives Matter movement which challenged us to think through how War Child approaches racism and power imbalances. We agreed a three-stage road map for aligning our culture and actions with an anti-racist stance.

Firstly, we addressed and reformed our internal policies on diversity and inclusion and started to review how much we live up to our policy, and where we need to change. Secondly, we set up a staff-led Black Lives Matter (BLM) steering group which includes staff from our London office and our country offices. The BLM steering group has led to a series of events to deepen our shared understanding of how race affects lives inside and outside the walls of War Child. The BLM open conversation process ends in April 2021, when we move to our third stage - looking at how our organisational shape and operational model can be changed to address the issues identified during our BLM discussions.

These developments in response to Black Lives Matter have taken place against the backdrop of COVID-19. The pandemic created obvious and severe dangers to our teams, but we ensured that our response upheld the value of supporting each other. In each country, and in London, we worked hard to support staff wellbeing and protect their health, ensuring work places were Covid secure, providing PPE to staff and partners, adjusting working patterns, promoting public health messages and caring for staff members who became infected.

Through the pandemic our teams have continued to develop collaboration across the humanitarian and development sector. We have done this within the UN cluster system, at technical coordination groups around our core competencies, and with collaborations that focus on our areas of interest such as the Moving Minds Alliance which brings togethers agencies working on Early Childhood Care and Development in Emergencies. Our partners in the USA, Children in Conflict, managed to sustain their fundraising operations through the pandemic and finished the year with a strong outlook for 2021. We maintained our cooperation agreement and lead agency model with War Child Holland and collaborated with them on our COVID-19 response.

Future plans

As we progress into our third phase of our BLM steering group activity, we will be deepening our review on what we need to do better, and further bolstering our internal policies on diversity and inclusion. We will continue to hold ourselves accountable to our values and ensure that our staff's wellbeing and safety is at the fore. Our work with our partners Children in Conflict and War Child Holland will continue to strengthen, as we look for ways in which we can foster broader collaboration and unified approaches.

5 FINANCIAL REVIEW

5.1 INCOME

In 2020, we raised £16.7m, a 4% fall from 2019, reflecting the challenges that we and the sector faced due to the pandemic, and a huge achievement in the circumstances.

We raised £10.6m of restricted income which makes up 63% of our total income. This is marginally higher than the 58% we reported in 2019, due to so many of our unrestricted income opportunities being affected in 2020.

We raised £6.1m in unrestricted income in 2020 - a 17% fall from 2019. This reduction was due to the impact of COVID-19 on fundraising activities, in particular live events, such as our winter Wassail, live music events and a planned immersive theatre event. We were fortunate enough to hold a successful 'BRITS week' series prior to COVID-19 restrictions coming into place and were able to replace some of our planned event income through a successful online Crowdfunder initiative, expanding our gaming partnerships and through our 'Torn from Home' appeal as part of a FCDO Aid Match scheme. The People's Postcode Lottery funding continues to be a major source of unrestricted income, and in 2020, we held four lottery draws, generating a total of £2.5m.

We continued to work with a variety of donors such as United Nations High Commissioner for Refugees, other UN agencies and Dubai Cares and in consortium with other NGO partners, with funding from the UK Foreign, Commonwealth and Development Office (FCDO) and the United States Government.

We also received £107,000 from the UK government through the furlough scheme in support of our UK staff salaries.

5.2 EXPENDITURE

In 2020 we spent £17.7m, an increase of 8% when compared with 2019. Project expenditure in our country offices also increased 14%. The majority of expenditure, 89%, was spent on achieving our charitable objectives. Due to the timing of when we received restricted income, we spent down some of the carried forward restricted reserves, meaning our restricted expenditure in 2020, exceeded the restricted income and restricted expenditure was 18% higher than in 2019 at £12.2m. As seen in the country achievements section of the report, we were fortunate to be able to adapt several of our on-going projects to ensure that they could be managed in a COVID-secure manner, as well as attract new funding to specifically help us respond to the pandemic.

There were reductions in our UK spend, as a result of event cancellations, staff accepting furlough and temporary pay cuts, and travel restrictions.

5.3 YEAR-END POSITION

In 2020, War Child created a net deficit of funds of £1.0m. This consists of a surplus on unrestricted funds of £573k and a deficit on restricted funds of £1.6m. The deficit on restricted funds is due to the timing of grant income and relates to spend on grants for which the income was received in the previous financial year.

We had initially intended to grow our Continuity Business Reserves to reflect a predicted growth in the size of the organisation, but in light of the global pandemic, we made a decision to maintain them at the

2020 level. We have specifically assigned part of the funds raised through our Crowdfunder initiative to respond to the crises in Yemen and Lebanon, and these funds will be used in 2021.

War Child's net current assets total £4.2m (2019: £5.2m). Total reserves are £4.2m (2019: £5.2m) consisting of:

- Unrestricted funds
  Continuity Business Reserves £2.0m (2019: £2.0m)
  Working Capital Reserves £0.42m (2019: £0.07m)
  Tangible Fixed Assets £0.06m (2019: £0.12m)
  Designated Reserves £0.284m (2019: £0)
- Restricted funds £1.48m (2019: £3.06m)

Reserves policy

War Child's reserves policy is to ensure that we hold sufficient continuity business and working capital reserves at any point in the financial year (these reserves equate to unrestricted funds, excluding tangible fixed assets and other designated funds, but including investments) to address the significant risks posed to the organisation, our participants and our employees of working in and around war zones.

War Child splits unrestricted reserves into:

- Continuity business reserve. This is held at all times by the organisation to mitigate against the risks in War Child's operating environment (the principal risks and uncertainties being explained in more detail on page 19). The target for continuity business reserves is calculated through a detailed assessment of the core running costs of the organisation and the risk profile of income. The original target for 2020 was £2.4m but this was reassessed due to the impact of the global pandemic and the reduction in the overall size of the budget and a decision was taken to maintain these reserves rather than grow them. The reworked budget assessed that the minimum continuity business reserves requirement, is £2.0m (2019: £2.0m) subject to amendment as the organisation evolves. They include £24,000 of investments held as art assets. This amount needs to be available to cover risks that may materialise throughout the year.
- Working capital reserve. Traditionally due to the nature of our funding, War Child's income graph is one of peaks and troughs with some significant fundraising events held at the end of the year, whilst expenditure is more flatline. Hence, in order to manage fluctuations in the timing of income receipts throughout the year, it is necessary for War Child to hold a revolving working capital fund, that allows War Child to manage cashflow at all times. The original 2020 budget anticipated a working capital reserve of £580,000 but in order to respond to the impact of the global pandemic on our funding we had to make significant revisions to the original 2020 budget and this has resulted in the year-end working capital fund to be carried forward into 2021 being £420,000. The resulting amount is actually higher than the revised budget amount, as some planned project expenditure in 2020 has been subject to delay due to the pandemic.
- Tangible Fixed Assets. The current value of War Child's tangible fixed assets is £55,000.
- Designated reserve. Funds raised through our Crowdfunder initiative held in 2020, have been set aside by our Trustees in specific support of our Yemen response programme and War Child Holland's Lebanon programme. These amount to £284k to be carried forward into 2021.

War Child has assessed its Continuity Business Reserves and Reserves policy in light of Covid-19. The 2021 budget has been balanced to reflect anticipated reductions in income due to the global pandemic. War Child has been able to match planned expenditure with the expected downturn in fundraising, without having to utilise its current Continuity Business Reserves and has therefore assessed that the reserves target as set remains sufficient to manage this period.

Restricted reserves
Restricted funds are tied to a particular purpose which has been specified by the donor. Restricted reserves reflect the unspent balance of any of these funds. Restricted reserves at the end 2020 were £1.6m, a decrease of £1.5m compared with the 2019 year-end position.

Grants of £848k in 2020 (2019: £1.2m) have been made to third party non-governmental organisations and other charities where this supports our charitable objectives. See note 4 in the accounts for further breakdown.

War Child will make a grant only if the non-governmental organisation or other charity meets the following criteria:

- It has registered with the relevant government authorities
- The objectives of the proposal are compatible with our mission statement and objectives
- The last financial annual report is produced with full accounts
- A formal agreement is signed with War Child.

5.4 GOING CONCERN

The Trustees have reviewed War Child's reserves and continuity business reserves position in light of the reserves policy discussed above. They have reviewed the group's forecasts and projections, which have considered the impact on COVID-19 on both income and expenditure and have a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future. The 2021 income has been budgeted to accommodate the likely continued COVID-19-related restrictions on fundraising and social distancing measures in place. The on-going impact into 2022 has also been considered, with the best available knowledge at the time and potential income has been stress tested to ensure that expenditure levels can be maintained within income strains. They are confident there are sufficient reserves held at the year end to manage any foreseeable downturn in the UK and global economy and impacts of the global pandemic. The Trustees consider that there is a reasonable expectation that War Child has adequate resources to continue in operational existence for the foreseeable future and for this reason, they continue to adopt the 'going concern' basis in preparing the accounts.

5.5 INVESTMENT POLICY

War Child's investment policy is to protect our capital, particularly given the constraints of restricted project funding and the often high-inflationary environments in which we operate. Tolerance to capital volatility is low, and the charity adopts a cautious attitude to risk. War Child's assets should be held in cash or low-risk government bonds, although certain investments are also held in art assets to protect against long-term devaluation.

Given the overseas nature of much of War Child's expenditure, and the risk posed to the charity through foreign exchange movement, we limit the exchange between currencies where possible Further investments may range from short to long term, maturing in line with the planned expenditure cycle across War Child's projects.

In 2018 our art assets were revalued by an independent auction house to value of £27,000. Of this amount, £24k were carried forward into our 2020 accounts.

War Child Trustees have delegated decision making on investment matters to the Audit and Risk Committee. The charity manages our own investments and has a nominated list of authorised signatories, two of whom are required to make any investments on behalf of the charity.

5.6 VOLUNTEER POLICY

Volunteers are key for the continued success of our fundraising events and are a major resource which contributes to achieving our objective of improving children's lives. The skill, time and energy contributed by volunteers helps us achieve our goals and in turn benefits volunteers by offering them the opportunity to gain experience and to 'try something new' while meeting like-minded people. There are volunteers who help regularly throughout our offices and operations, as well those who help on a more ad hoc basis such as stewarding at fundraising events. We are enormously grateful to all those who offer their time for free to help support the children we work with.

5.7 FUNDRAISING REVIEW

Details of War Child's fundraising activities can be found on page 31.

6 PRINCIPLE RISKS AND UNCERTAINTIES

War Child divides risks into two categories: strategic risks and operational risks. Strategic risks present a significant threat to us achieving our strategy. They are monitored closely by both the senior leadership team and the Board of Trustees. Operational risks concern mainly internal processes and controls. They can be managed through effective systems and good practices and are monitored closely by the management team.

There is some fluidity between the risk registers, with severe operational risks being elevated to the strategic risks register if felt appropriate or they need specific attention. Risks are scored according to how likely they are to occur and the impact they would have on the organisation. The Board of Trustees weighs up the tolerance the organisation has for the risk and the management looks at ways to mitigate the risks.

The risk registers are periodically reviewed, in accordance with War Child's risk policy, to ensure the registers remain up-to-date and relevant. Our strategic risk register categorises risks according to their threat to our three strategic principles and any underlying risks. With the latest War Child Strategy starting in 2020, the strategic risk register was updated to reflect this. The operational risk register is maintained by the management team who have received extensive support from the Internal Auditor on how to assess risks. A deep dive into the strategic risks is done on a rotational basis at the Audit and Risk Committee. This committee meets every quarter and at each meeting it reviews a specific risk in detail, working through the register, so over a period of time a deep dive of all risks is completed.

One risk within the strategic risk register is related to external environmental risks, which has proved to be particularly pertinent in 2020 with the risks to the organisation from COVID-19.

Risk that children or other participants suffer abuse in connection with their involvement with War Child programmes as a result of a failure to maintain a strong culture, standards, knowledge, and good practice on safeguarding including PSEAH of children and adults at risk

Keeping children safe is our priority. We have a comprehensive child safeguarding policy and code of conduct, and we are committed to training staff in this area. Child safeguarding focal points are identified in each office and incidences are reported to a central child safeguarding email address, which

is monitored by our Child Safety and Safeguarding Advisor, so they can be investigated. We have rolled out a new Adults at Risk: Protection from Sexual Exploitation and Abuse Policy and recruited a second Global Child Safety and Safeguarding Advisor.

We carry out risk assessments of all War Child and partner project sites and have developed a comprehensive health and safety checklist. Any serious incidents are reported to the Board of Trustees and to the Charity Commission. The Child Safety and Safeguarding Advisors provide monthly reports to the Senior Leadership Team and attend the quarterly Board Audit and Risk Committee Meeting.

With the impact of COVID-19 moving some services on-line, we assessed our child safeguarding measures and ensured we had additional mitigation measures in place to adapt to these changes.

Risk that our security system fails to provide adequate levels of risk management in the places where we work

The safety of our staff and the children we work with is of paramount importance to us, especially given that our work takes our teams to insecure locations which can pose significant threats to security. Our Global Security Advisor works closely with a team of in-country security officers to analyse the risks and implement mitigation strategies so we can work in volatile environments, without undue risks to our staff or children.

All staff working in or travelling to our country programmes must complete hostile environment awareness training (HEAT) and we employ country Directors who are experienced in security management and are able to comply with security regulations.

We invest resources in making our compounds and project locations more secure and in confirming lockdown and evacuation procedures in case of threats. We engage actively in national security networks and our Global Security Advisor meets weekly to update senior leaders on the current situation in our working environments. The Global Security Advisor reports to the quarterly Audit and Risk Committee meetings and we have a Crisis Management Plan and a committee ready to convene as needed.

Risk that we do not achieve a critical mass of evidence or programme work or alliance and profile building to achieve thought leadership or risk that we fail to invest sufficient technical resource and programme discipline to develop a strong platform of core interventions

To be able to deliver high quality programmes, War Child has invested in the specific technical skills of Child Protection, Education in Emergencies, Food Security and Livelihoods and Monitoring, Evaluation Accountability and Learning (MEAL) in both our country programmes and in the London office.

It is not enough to simply count how many children attend War Child centres or access our other services, but it is important for us to measure the impact of the programmes we run. We therefore invest in studies and evaluations that can show the impact of our work on the wellbeing of the children and families involved. We have an agreed research agenda that accompanies our programme quality approach which generates findings and data that can be disseminated and enhance our on-going programmes.

We have integrated the Core Humanitarian Standards into our own programme standards so we can assess our work against agreed common standards. We have completed a comprehensive self-assessment against these standards and have an action plan in place for specific improvement. We produce an annual results report so we can assess and demonstrate our global achievements.

We are keen that our work is focused on what children tell us they need, rather than on what we assume they want. Championing the voices of children is one of our principles and we believe that children and young people are the best advocates for their own safety, education and opportunities.

We adapted our programming to respond to COVID-19, both in terms of ensuring any on-going programming was Covid-safe and in developing innovations to our programmes to allow operations to continue.

Risk of insufficient and non-diverse funding preventing us from continuing to grow our impact and support more children and that we fail to maintain our reserves on an on-going basis in line with the growth of the organisation or maintain sufficient working capital to enable the organisation to continue operations

To mitigate this risk, we develop robust fundraising strategies and look for innovative ways to raise funds. We build strong relationships with supporters and work hard to maintain their trust. We are investing in ways to diversify our funding base and in approaches to expand our supporter base and increase our mass market fundraising, so that we are not overly reliant on single sources of income. We cultivate strategic relationships with our institutional donors to build our reputation and credibility with decision makers. We are thoughtful about the donors we work with and our screening process helps us avoid accepting funding from sources that are not compatible with our values.

Our fundraising teams work energetically to grow our funds to respond to children who desperately need support – both in the areas where we already work and in new territories. We invest in the right capacity at London office and country office level to ensure that we can produce high quality proposals and manage donor relationships and opportunities proactively.

During 2020, with the cancellation of some of our more traditional event fundraising due to COVID-19, we found innovative ways to adapt our fundraising, bringing some events online and developing new ways of raising funds through activations like our Crowdfunder. During this period of uncertainty, we were able to cut our expenditure, to manage our revised income expectations and to maintain our continuity business reserves.

Risk of external environmental factors impacting on War Child's ability to deliver programmes in countries of operation and to raise sufficient funds to maintain operations.

This was a considerable risk in 2020 with the continued and uncertain impact of COVID-19 globally. The impact of the pandemic was felt differently in each of our country operations. We quickly adapted our programming to ensure that it was both Covid-safe and Covid-specific. This is highlighted in the earlier section on the work carried out in our countries of operation.

Within the UK, the measures on social distancing had an impact on our ability to raise unrestricted funds through planned events such a music gigs, challenge events, immersive theatre and dinners. However, we were able to adapt our fundraising plans to find alternative methods to fundraise and reduce the gap between our original budget and final income amounts. We were able to manage the gap through reducing our costs and we were able to adapt to the situation without needing to call on our Continuity Business Reserves.

We are mindful that the impact of this global pandemic will have repercussions in years to come, both in terms of the medical impact but also the impact on the global economy. We have set our 2021 budget with this in mind and regularly assess the situation.

7 SAFEGUARDING / SERIOUS INCIDENTS

In early 2020 War Child refocussed its safeguarding policies and procedures to adapt to the COVID-19 pandemic. As our programmes responded and adapted to the restrictions imposed to stop the spread of the virus by moving to remote and digital delivery, so did our safeguarding approaches.

One of our early successes was to develop guidance on keeping children, youth, caregivers and staff safe when using online platforms. Another outcome is that for the first time War Child has designed and developed online safeguarding reporting mechanisms that are safe and accessible to children. This has meant we have expanded and diversified the ways in which we reach programme participants and communities with our safeguarding awareness raising and reporting process.

In 2020 we responded to new vulnerabilities. Our livelihoods, youth engagement and cash-based programmes expanded, and we increased our work through community-led approaches. This growing group of youth and adult programme participants have new and different vulnerabilities to our child participants, and therefore we enhanced our adult safeguarding policies. We developed, for the first time, War Child's Protection Against Sexual Exploitation and Abuse Policy. This was big step forward in identifying the risks in the ways we come into contact with adults and young people, while also putting in place protections to mitigate against the specific safeguarding vulnerabilities these groups may face.

We focussed also on the security of the data we hold on vulnerable children and young people. Historically our case files have usually been held in hard copy files. This presents challenges in insecure locations where there are risks of offices being attacked and looted. We had to carry out pre-emptive evacuations of War Child offices several times in 2020, carrying data files with us and seeking more secure locations for their storage, often in our country head office or in UN peacekeeping camps. We paid a lot of attention in 2020 to reviewing and strengthened our protocols for safe data storage and supporting country teams to improve data management in practice. Throughout the year we managed to prevent any harm to children which might flow from a loss of personal data. However, we concluded that in the future we should move as far as possible to digital data storage, with paper files reduced to the absolute minimum. This requires significant investment in digital capacity which is part of our plan for 2021.

War Child continued to demonstrate its commitment to strengthening safeguarding by making available resources for a second Child Safeguarding and Safety Advisor. This role enables the organisation to increase its safeguarding capacity, provide more support at the regional level and further strengthen our alignment to safeguarding sector standards and best practices.

In 2020 there were 22 reported safeguarding incidents across the different forms of abuse (neglect, emotional, physical, sexual and exploitation. These incident reports came from our five focus countries, Afghanistan (5), CAR (4), DRC (5), Iraq (4), and Yemen (2), with 2 incidents reported in the UK. Our Child Safeguarding Advisor led the investigation processes in all cases with other relevant staff We documented lessons learnt from each cases in incorporated them into operational guidance.

In terms of scale, the figure of 22 cases in 2020 is broadly in line with the 23 cases we reported in our annual report for 2018. However in 2019, the intervening year, the number of cases reported had dropped to only six, for the whole year. Towards the end of 2019 we had become concerned that reporting was low and so we reinforced our messaging about the need for cases to be reported, and expanded the ways in which children and adults could report concerns, including the digital channels mentioned above. We believe that the return to the levels of reporting we experienced in 2018 was a positive result from this additional training and promotion. Because our programming presence is growing every year, and our safeguarding system continues to develop, we expect to see increased levels of reporting in the future, which informs our decision to increase the resources we devote to safeguarding on our team.

Towards the end of the year we finalised plans for a comprehensive Safeguarding Review to take stock and reflect on our safeguarding journey so far. A whole organisational review of War Child's

safeguarding policies, procedures and accountability was agreed by the senior leadership team and trustees as a helpful step to achieving safeguarding excellence. The review itself will be carried out in the first 6 months of 2021.

8 OUR GOVERNANCE

War Child is a charitable company limited by guarantee. We were incorporated on 30 July 1998 and registered as a charity on 22 September 1998. The company was set up under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. This was amended on 8 June 2018. The objects in our Memorandum of Association are:

To bring relief to persons anywhere in the world who are suffering hardship, sickness, or distress as a result of war and (but without prejudice to the generality of the foregoing) to bring such relief to children who are so suffering.

To advance the education of the public in the effects of war and especially the effects of war on children.

Our Board
The Directors of War Child are the Trustees, collectively known as War Child UK's Board. The Board, War Child UK's governing body, comprises of ten Trustees. Trustees serve an initial term of three years that can be extended up to a maximum of six years. The Board has guaranteed the liabilities of the company up to £1 each.

The Board is responsible for overseeing the governance of all War Child's work and delegates the day-to-day management to the Chief Executive Officer (CEO) and Senior Leadership Team (SLT). The details of this arrangement are set out in a Delegation of Authority document, which is regularly reviewed. The Trustees remain collectively responsible for the charity. All powers delegated under this policy are exercised in good faith based on the understanding of the final authority of the Board.

In 2020, the Board met six times. At each meeting it reviewed the charity's overall progress based on reports from the Senior and Extended Leadership teams and reviewed our financial position and organisational risks. The Board signed off a revised emergency budget in response to the global pandemic and assessed risks related to COVID-19 through a specific risk register developed for that purpose. It reviewed War Child's achievements in delivering against our objectives for 2020 and in responding to the global pandemic, our revised priorities for 2021-22 and approved the budget and annual plan for 2021.

The Board met with our Black Lives Matter Steering Group to talk through emerging themes in racism and the power structures which we can address in order to promote equality through our teams and the communities we work with.

Our committees
The Board has delegated specific responsibilities to two sub-committees, as detailed below, whose membership is appointed by the Board and who meet quarterly.

The Audit and Risk Committee is responsible for ensuring we manage our risks and have strong internal controls. It reviews our internal and external audit reports, and our incident reporting logs.

The committee received updates on key risks affecting War Child's operations, including COVID-19, safeguarding, security, fundraising and data protection legalisation and reviewed all internal audit reports. The committee considered War Child's approach to foreign exchange, investments and reserves.

We strengthened our Programme Quality Committee in 2020 by reviewing its Terms of Reference. Key items were developed to strengthen the Committee oversight of programmes performance. The Committee analysed various themes and strategies, and reviewed innovative and adaptive approaches specifically in relation to COVID-19 response. This Committee also examined War Child's quarterly participant numbers and its institutional funding pipeline. The committee will look more widely at monitoring and evaluation in 2021 and explore new ways to understand and communicate the impact of our work.

Trustee recruitment and training

To make sure our governance is as effective as possible, we draw on skills and expertise in a range of areas including financial management, programmes, safeguarding, fundraising and legal. We review the skills and expertise of our Board members to identify any gaps.

War Child operates an equal opportunities policy and encourages applications from diverse backgrounds. Trustees are appointed following open advertising. Interviews are then conducted by the Chair and CEO, with input from other Trustees.

All new Trustees receive a structured induction programme, covering all aspects of the role and the organisation. As part of this they are given copies of War Child's Memorandum and Articles of Association, governance document, strategy, business plan, the previous year's annual accounts, the current year's budget, child safeguarding policy, code of conduct and any relevant committees' terms of reference.

New Trustees must complete and sign a declaration of interest, anti-bribery policy, fit and proper person's declaration and War Child's code of conduct and safeguarding policy. We also offer training to all Trustees.

At the 25 June 2020 AGM Meeting as per item *2.3.2 Term of appointment* of War Child's Governance document the Board authorised the re-appointment for a second and final term, Rod Macleod (first term ended in December 2020) as a Trustee. On the same day, the Board formally appointed John Fallon (who became War Child UK Trustee on February 2020) as War Child UK Chair of Trustees.

The tender process for our audit was conducted in 2018 with Crowe being chosen by the Board in September 2018 and appointed to conduct our audits in 2018 and 2019. On the basis of the quality of service we are receiving during the AGM meeting of the 25 June 2020 the Board recommended the appointment of Crowe as our auditors for 2020.

On June 25th WCUK received an email from The Charity Commission, referencing a number of recent failures of governance in larger charities and advising trustees, CEOs and executives to review their practice in relation to risk management, purpose, results, complaints and their appropriateness and clarity of their committee structures. During the September Board meeting the Senior Leadership Team provided a summary of our current practice against each of the points raised by the Commission.

It was also decided that the organisation should repeat a Board effectiveness review with the support of an external consultant in the first half of 2021. Similar discussions took place around conducting a Safeguarding review which is being led by Siobhan King (Trustee) from January 2021 onwards.

"Task and Finish" sub-groups of the board were also established to deal with specific issues, and they have been used on occasions to review a serious incident, to support our fundraising strategy, to carry out deeper dive into unrestricted income expectations and the relationship with our US partner, Children in Conflict and the War Child Family.

Consideration of public benefit

War Child gets children back into school. We provide psychosocial support to thousands of children every year. We work with children who have been involved in armed groups to create new opportunities for them. We promote justice for young people in detention. We also work with children and young people to demand their rights and change policies and practices that affect them.

War Child Trustees ensure that War Child carries out our aims and objectives, and that these benefit children marginalised by war in conflict countries. The Trustees have considered the Charity Commission's published guidance on the public benefit requirement under the Charities Act 2011.

War Child's international partnerships

War Child UK is one of three independent War Child organisations who run programmes in conflict-affected countries – the other two are War Child Holland and War Child Canada.

Between us, we help children affected by conflict in a total of 15 countries. We collaborate whenever possible to ensure we benefit from cost sharing, office space, submitting joint proposals, shared learning, pooled knowledge and joint fundraising initiatives.

We work closely with our affiliate, War Child Australia, to raise money for projects that we deliver. War Child Australia was formed in 2002 and is staffed entirely by volunteers, meaning their administration costs are very low. War Child also works with a partner organisation in the United States called Children in Conflict. War Child US is a separate organisation - an affiliate of War Child Canada.

War Child Trading Limited is a wholly owned subsidiary of War Child. During 2020 War Child Trading Ltd made and no donation or other funds transfers were made to War Child.

Key management remuneration

War Child is organised into three departments, led by Senior Leadership Team members reporting to the Chief Executive Officer (CEO). Their salaries are subject to the same approach we use for employees. The CEO's salary is reviewed annually by War Child's Board of Directors and a decision is made by Trustees on the level of remuneration. We carried out a comprehensive compensation and benefits review in 2018-19. A salary scale review will be carried out periodically by the Senior Leadership Team to ensure that our salaries remain commensurate with comparable charities.

9 OUR LEADERSHIP AND MANAGEMENT

BOARD OF TRUSTEES
Sacha Deshmukh (retired from his role as Chair of Trustee in June 2020)
Heather Francis (Treasurer)
Cleo Blackman
James Briggs
Sarah Dunn
Nabila Jiwaji (retired April 2021)
Siobhan King
Rod MacLeod
Shruti Mehrotra
Tom Scourfield
John Fallon (appointed as Trustee in February 2020, became Chair of Trustee in June 2020)

COMMITTEES
Audit and Risk Committee
Heather Francis (Chair)
James Briggs
Sacha Deshmukh (retired from his role as Chair of Trustee in June 2020)
Nabila Jiwaji (retired April 2021)
Siobhan King
John Fallon (appointed as Trustee in February 2020, became Chair of Trustee in June 2020)

Programme Quality Committee
Rod MacLeod (Chair)
Cleo Blackman
Sacha Deshmukh (retired from his role as Chair of Trustee in June 2020)
Sarah Dunn
Veronique Barbelet (co-opted member)
John Fallon (appointed as Trustee in February 2020, became Chair of Trustee in June 2020)

COMPANY SECRETARY
Tracey Deal

CHIEF EXECUTIVE OFFICER
Rob Williams

MANAGEMENT
Director of Fundraising and Communications:
Helen Pattinson
Director of Programmes:
Dan Collison (until 17th April 2020)
Director of Programmes and Advocacy:
Colette Fearon (from 1st July 2020)
Director of Resources:
Tracey Deal

REGISTERED OFFICE AND PRINCIPAL ADDRESS
Studio 320, Highgate Studios, 53-79 Highgate Road, London, NW5 1TL

AUDITOR
Crowe U.K. LLP, 55 Ludgate Hill, London, EC4M 7JW

BANKERS
Lloyds Bank, 39 Threadneedle Street, London, EC2R 8AU

SOLICITORS
Bates Wells Braithwaite, 10 Queen Street Place, London, EC4R 1BE

COMPANY NUMBER
3610100

CHARITY NUMBER
1071659

10 THANK YOUS

A huge thank you to our staff, volunteers and supporters, who dedicate their time, energy and resources to War Child's cause.

Our Global Ambassadors
Thank you to Carey Mulligan, Marcus Mumford and Vanessa Kirby for their continued generous support in 2020.

Our Partners
AEG Presents
Arrows Group
Brora
Bush Hall
Camden Assembly
Clifford Chance
Daily Express
DIY
Dropbox Foundation
Encompass Group
Everyman Cinemas
Exhibition London
GIC
Islington Assembly Hall
London Palladium
Lonely Planet Kids
N Family Club
O2 Shepherds Bush Empire
Omeara
Prospect Union
Ralph and Russo
Salesforce
Sass & Belle
Scala
Tecknuovo
Teemill
The Barton Partnership
The Dome
The Players of the People's Postcode Lottery
Vibrant Vegan
Warner Music

Our Gaming Partners
Antstream
11 Bit Studios
Bandai
Imperia Online JSC
Motion Twin
Sports Interactive
Take2International
Fourth Floor & The Yogscast
ustwo games
Codemasters
Curve Digital
Studio Diva
Twitch
Tiltify
Steam
UKSM
Bossa Studios
Raw Fury
Chucklefish
Dan Fornace
Sam Barlow
Whippoorwill
Double Fine
Perfuse Entertainment
No More Robots
Daedalic
Inkle
Plug In Digital
Team17
Fishing Cactus
Blindflug
Fullbright
Elden Pixels
Home Bear Games
Dinosaur Pony Club
Amanita Design
Huey Games
EA

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Anthony Burrill
Anya Chalotra
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Bella Freud
Ben Caron
Ben Lovett
Ben Monaghan
Bob Workman
Brian O'Driscoll
Cathy Long
Chris "Woody" Wood
Chris Evans
Christina Lamb
Cressida Jamieson
Damien Hirst
Damien O'donohoe
Daniel Geey
Dave Bautista
David Joseph
David Walliams
Dolly Alderton
Effect
Ellie Gibson
Emilia Clarke
Emma Freud
Emma Gannon
Emma Stone
ERDEM
Erin and Guy Gibson
Ezequiel Romero
Fee Greening
Finn Wolfhard
Frances McDormand
Gamer Network
Gary Lineker
Gillian Anderson
Gus Sargent
Hayley Atwell
Helena Bonham-Carter
Ian Wright
Jamie Caring
Jamie Dornan
Jodie Whittaker
Joe Cruz
Jonny Grant
Jude Law
Katherine Waterston
Keith Armstrong
Lindsay Melbourne
Luke Windsor
Margot Robbie
Mark Strong
Michael Knowles
Michael Watt
Miles Jacobson
Newcastle United
Old Flame Club
Oscar Isaac
Patricia and Nigel Dewar Gibb
Patrick Hughes
Peter Gammie
Ralph and Russo
Rick Parry
Rinsola Babajide
Robert Del Naja (3D)
Rose Stallard
Ross Stirling
Rupert Grint
Sam Eastwood
Simon Moran
Stella McCartney
Stephen Merchant
Steve Bruce
Supermundane
The Crown
Ticketmaster
Tina and Anthony Hene
Toby Glaysher
Vero
Vladimir Kantor
You Me Bum Bum Train
Zoe More o'Ferrall

Our Programme Partners

BT Supporters Club (Comic Relief)
Clifford Chance
Cultures of Resistance Network Foundation
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)
DRL - Heartland Alliance International
Dutch Relief Alliance
Dubai Cares
Education Cannot Wait
European Commission
Foreign, Commonwealth and Development Office
GOAC - Jersey Government
Guernsey Overseas Aid Commission
Islamic Aid
Jagclif Charitable Trust
Jectus Charitable Trust
Joseph Rowntree Charitable Trust
Lucille Foundation
Open Gate Trust
Soccer Aid
Start Fund
Sunley Fields Charitable Trust
The Gentlemen of the Road Fund
The Geoff Herrington Foundation
The Penelope Martin Charitable Trust
The Stanley Thomas Johnson Foundation
The Thompson Charitable Trust
The Walter Guinness Charitable Trust
UN High Commissioner for Refugees (UNHCR)
UN Office for the Coordination of Humanitarian Affairs (UNOCHA)
UN Peacebuilding Fund
UNICEF
United States Government - DRL (Bureau of Democracy, Human Rights, and Labour)
Vitol Foundation
Watchlist on Children and Armed Conflict

Music partners

Aaron Parsons

Aaron Sof
Adam Teskey
Alec McKinlay
Alex Hardee
Alex Wall
Alexander Webb
Anne-Marie
Alexandra Castriotis
Alice Beal
alt-J
Andrew Weatherall
Andy Lemay
Andy MacDonald
Angus Blue
Anna Bewers
Anna Desilva
Anne-Marie
Arctic Monkeys
Azi Efterkhari
Bastille
Beau Colburn
Ben Winchester
Bill Drummond
Bombay Bicycle Club
Brian Ahern
Brian Eno
Bring Me The Horizon
Cally
Caroline International
Catfish and The Bottlemen
Celeste
Charlie Renton
Colleen Mahoney
Craig David
Craig Jennings
Craig Strachan
Cup & Nuzzle
David Bradley
David Harrow
Declan Mckenna
Dominic Louth
Domino Records
Dumi Oburota
Duran Duran
Ed Blow
Ed Sheeran
Elbow
Elena Olivero
Ella Hartley
Ellie Stephens
Emily Huxley
Emma Greengrass
Emma Seccombe
Enter Shikari
Estelle Wilkinson
Finyl Tweek
Florence Welch
Foals
Francesca Skirvin
Gareth Griffiths
Gang of Youths
Gavin Batty
Gavin Gottlich
Hannah Shogbola
Hannah West
Helen DeVille
Ian Johnsen
Ian McAndrew
IDLES
Jack Dedman
Jack lowe
Jack Savoretti
Jacob Manders
Jake Tasker
James Heather
Jason Marcus
Jamie Oborne
James Bay
James Topham
Jamie xx
Jeremy Thomas
Jess Glynne
Jessie Martin
Jimmy Cauty
John Dawkins
Johnny Flynn
John Kellet
Jonny Bradshaw
Julia Bruns
Keane
KT Tunstall
Kurt Bailey
Laura Marling
Laurence Bell
Lawrence Watson
Leonie Wakeman
Lisa O'Callaghan
Louis Tomlinson
Lucy Bent
Maggie Crowe
Malcolm Gerri
Manic Street Preachers
Mark Bent
Mark Mitchell
Matt Ash
Matt Deverson
Mark Pavitt
Marcus Russell
Massive Attack
Mabel
Matt Everitt
Matt Vines
Maz Tappuni
Megan Page
Melissa Meadows
Metropolis Studios
MUSE
Mike Walsh
Natasha Shehata
Nenah Cherry
Niamh Byrne
Nick Lynagh
Nicola Spokes
Niko
Ninja Tune
Noel Gallagher
Nothing But Thieves
Nuala Donnelly
Oasis
Oliver Ward
Orbital
Paloma Faith
Peter Mensch
Phoebe Scott
Portishead
Radha Medha
Radiohead
Rebecca Ferguson
Rich Ashton
Richard Steel
Roger Walker
Salad
Sam Eldridge
Sara Lord
Sarah Desmond
Sigrid
Simon Jones
Simon King
Jones
Sinead O'Connor
Sony Music
Sophie Asquith
Stefanie Reines

Stephen Luckman
Stereo MCs
Steve Jansen
Stuart bell
Steve Zapp
Suede
Summer Marshall
Tara Richardson
Ted Dwane
Terri Hall
Terrovision
Terry Hall
The 1975
The Boo Radleys
The Charlatans
The Chemical Brothers
The Levellers
The Smokin Mojo Filters
The Stone Roses
The Vaccines
Tom Grennan
Tom Hannan
Tom Misch
Tom Odell
Tom Walker
Tommas Arnby
Tony Crean
Trout
Universal Music
Vinyl Factory
Wale Kalejaiye
Warner Music
Winston Marshall
Wot No Productions
Yungblud

11 FUNDRAISING STATEMENT

None of our life-changing work with children affected by conflict would be possible without our incredible supporters. It is their dedication, generosity and hope which enables us to continue working towards a world in which no child's life is torn apart by war. For both the children we work with and the supporters who enable this work, we are committed to high operating standards across our programmes and our fundraising.

Our fundraising is predominantly done through a one-to-one approach with individual fundraisers from the War Child team identifying and developing relationships with donors, partners and individuals within a specific industry, such as gaming and music and the creative industry. We strive to build and maintain relationships with our supporters which are based on trust, transparency and accountability. Through our Supporter Promise (https://www.warchild.org.uk/get-involved/our-fundraising-promise) supporters are invited to reflect on their interactions with us and share feedback, helping us to listen, learn and improve on how we communicate and cultivate these relationships. Our supporters should always feel heard and valued.

We aim for our fundraising activities to be inspiring, informative and personalised for everyone we come into contact with. We are so grateful to have supporters from a range of communities in the UK and beyond, as well as individuals from a wide array of industries such as music, gaming, fashion and sport.

The impact of Coivd-19 on our programmatic work and our ability to fundraise meant 2020 was a year like no other, but the way our supporters responded with compassion and determination to help children and families at their most vulnerable, has been nothing short of astounding. Whether donating to either our Coronavirus or Torn From Home appeals, taking part in a fundraising challenge to raise money from family and friends, or leaving a gift in their will, this support has meant we have been able to reach more children living through conflict in 2020 than in any previous year.

In order to put our supporters at the very heart of our fundraising, we are working to achieve the highest ethical fundraising standards. We are registered members of the Fundraising Regulator and are committed to operating in a transparent and accountable way, adhering to their Code of Fundraising Practice. We keep our supporter data safe and secure and have a data protection policy in place. As well as these measures, we have a dedicated Fundraising Compliance Manager to support our ongoing adherence to the Code of Practice, the UK General Data Protection Regulation and other relevant regulations. We also have a dedicated supporter care team who are on hand to respond to supporter questions and queries in a timely manner via email or telephone, including updating supporter details and contact preferences.

We received two complaints in 2020. Both were fully resolved within week of receipt, and in both instances, we reflected and took on board the feedback shared. Neither were escalated to the Fundraising Regulator by us nor the complainant.

Sometimes we work with trusted and vetted partners to support our fundraising goals. All potential partners go through a robust tender process, they are required to adhere to our child safeguarding and data protection policies and are bound by the Code of Fundraising Practice. We are currently in the process of developing a robust policy to better enable us to protect people in vulnerable circumstances whom our fundraising and communications teams might come into contact with. Until this is in place, the Fundraising Compliance Manager and Safeguarding Advisor continue to provide support and advice to staff to ensure that donations are accepted appropriately, with vulnerable persons in mind. Specific additional measures are being put in place for our growing regular giving

programme, ensuring that fundraising activity is not unreasonably intrusive, persistent, and that undue pressure is never put on individuals to donate. We also make sure that any third-party fundraising organisations we work with have their own robust policies in place to make sure people in vulnerable circumstances and other members of the public are protected.

All fundraising activity is carefully planned and budgeted for at the beginning of every financial year. Performance is monitored on an ongoing basis by individuals in the fundraising team on a daily, monthly and quarterly basis and regular reporting to senior management and the finance department takes place to ensure that we are effective and accountable to children and our supporters, in everything that we do.

12 TRUSTEES' RESPONSIBILITIES

The Trustees who are also Directors for the purposes of company law are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and the UK's generally accepted accounting principles (GAAP).

Company law requires the Directors to prepare financial statements for each financial year. The Directors have done so in accordance with FRS 102 – The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable group for that period.

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

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and accounting 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping accounting records that are sufficient to show and explain the charitable company's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company; and ensure that the financial statements comply with the Companies Act 2006 and the provision of the charity's constitution. The Directors are also responsible for safeguarding the assets of the company and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as each of the Directors of the charity at the date of approval of this report is aware there is no relevant audit information (information needed by the charity's auditor in connection with preparing the audit report) of which the charity's auditor is unaware. Each Director has taken all the steps that they should have taken as a Director in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.
The Trustees' Annual Report, which includes the Strategic Report, was approved on behalf of the board by John Fallon on 2nd July 2021.



John Fallon
Chair of Trustees

Independent Auditor's Report to the Members of War Child

Opinion

We have audited the financial statements of War Child ('the charitable company') and its subsidiaries ('the group') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, Consolidated and Society Balance Sheets, Consolidated Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 December 2020 and of the group's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 trustee's 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 charitable company's or the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work

we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.
We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate and proper accounting records have not been kept; 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.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement, 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were compliance with the requirements of the Gambling Commission, Anti-fraud, bribery and corruption legislation, taxation legislation, employment legislation and General Data Protection regulations. We also considered compliance with local legislation for the group's overseas operating segments.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Audit & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Tim Redwood
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London

War Child

Consolidated statement of financial activities (including the Income & Expense account)

for the year ended 31 December 2020

	Note	Unrestricted funds £000	Restricted funds £000	2020 Total £000	2019 Total £000
Income from:					
Donations and legacies					
Donations and legacies		2,152	426	2,578	3,148
In-kind	3	39	5	44	37
Other trading activities					
Events		1,388	-	1,388	1,335
Lotteries	3	2,514	-	2,514	2,844
		6,093	431	6,524	7,364
Charitable activities					
Grants	14	-	10,161	10,161	10,125
Investment income		-	-	-	3
Total income		**6,093**	**10,592**	**16,685**	**17,492**
Expenditure on:					
Raising funds					
Fundraising costs for donations and legacies	4	1,885	-	1,885	2,029
Charitable activities					
Project costs	4,14				
- *Afghanistan*		325	917	1,242	1,154
- *Central African Republic*		551	2,224	2,775	2,189
- *Democratic Republic of Congo*		615	3,719	4,334	3,434
- *Iraq*		436	3,516	3,953	2,123
- *occupied Palestinian territory*		-	-	-	177
- *Syria response*		-		-	1,731
- *Uganda*		-	67	67	60
- *UK Projects*		9	251	259	148
- *Yemen*		263	1,373	1,636	1,347
- *UK overseas support*		1,333	108	1,441	1,352
Information & Campaigns	4	103	-	103	527
Total expenditure		**5,520**	**12,175**	**17,695**	**16,271**
Net (expenditure)/income		**573**	**(1,583)**	**(1,010)**	**1,221**
Total funds brought forward		2,186	3,060	**5,246**	4,025
Total funds carried forward	**12**	**2,759**	**1,477**	**4,236**	**5,246**

There are no other unrealised gains or losses which do not appear on the statement of financial activities. All of the above results are derived from continuing activities.

The notes on pages 40 to 64 form part of these financial statements.

War Child

Consolidated and Charity Balance Sheets as at 31 December 2020

Charity number: 1071659

	Note	Group 2020 £000	Group 2019 £000	Charity 2020 £000	Charity 2019 £000
Fixed assets					
Tangible assets	6	55	116	55	116
Intangible assets	7	-	-	-	-
Investments	8	24	27	24	27
		79	**143**	**79**	**143**
Current assets					
Debtors	9	2,323	2,856	2,421	2,942
Cash at bank		2,958	2,812	2,916	2,793
		5,281	**5,668**	**5,337**	**5,735**
Creditors: falling due within one year	10	(1,124)	(565)	(1,123)	(561)
Net current assets		4,157	5,103	4,214	5,174
Net assets	12	**4,236**	**5,246**	**4,293**	**5,317**
The funds of the charity					
Unrestricted funds	12				
Continuity Business Reserve		2,000	2,000	2,057	2,071
Working Capital Reserve		420	70	420	70
Designated		284	-	284	-
Tangible Fixed Assets		55	116	55	116
Restricted funds	14	**1,477**	**3,060**	**1,477**	**3,060**
		4,236	**5,246**	**4,293**	**5,317**

The deficit for the financial year for the Parent Charity only was £1,026,000 (2019: surplus of £1,291,000), which excludes the profit of £16,000 from the subsidiary.

These financial statements were approved by the Trustees, authorised for issue on 2nd July 2021 and signed on their behalf by:

John Fallon
Chair of Trustees



The notes on pages 40 to 64 form part of these financial statements.

Consolidated Statement of Cash Flow for the year ended 31 December 2020

	Notes	2020 £000	2019 £000
Cash flows from operating activities:			
Net cash inflow/(outflow) from operating activities	A	173	844
Cash flows from investing activities:			
Purchase of fixed assets		(30)	(16)
Proceeds from sale of investments		3	-
Cash flows from financing activities:			
Net increase/(decrease) in cash:		146	828
Cash at bank and in hand at the beginning of the year		2,812	1,984
Cash at bank and in hand at the end of the year	B	2,958	2,812

Notes to the cashflow statement

A. Reconciliation of net income/(expenditure) to net cash flow from operating activities	**2020 £000**	**2019 £000**
Net incoming resources	(1,010)	1,221
Depreciation & amortisation	91	94
Decrease / (increase) in debtors	533	(113)
Increase/ (decrease) in creditors falling due within one year	559	(358)
Net cash outflow from operating activities	**173**	**844**

B. Analysis of cash and cash equivalents	**2020 £000**	**2019 £000**
Cash in hand and at bank	2,958	2,812
Total cash and cash equivalents	**2,958**	**2,812**

The notes on pages 40 to 64 form part of these financial statements

Notes forming part of the financial statements for the year ended 31 December 2020

1 Accounting policies

Charity and Company information

War Child is a Public Benefit Entity registered as a charity in England and Wales and a company limited by guarantee. It was incorporated on 30 July 1998 (company number: 3610100) and registered as a charity on 22 September 1998 (charity number: 1071659).

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association (amended 14 July 2015).

In the event of the company being wound up members are required to contribute an amount not exceeding £1 each.

Basis of accounting

The consolidated Financial Statements have been prepared under the historical cost convention in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Companies Act 2006 and 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 (FRS 102) - effective 1 January 2015.

The Financial Statements have been prepared consolidating the results of the Charity and its subsidiary War Child Trading Limited (Company number: 05100189).

The functional currency of War Child and its subsidiary is considered to be GBP because that is the currency of the primary economic environment in which the group operates. The consolidated financial statements are also presented in GBP.

The charity has taken advantage of the exemptions in FRS 102 from the requirements to present a charity only Cash Flow Statement and certain disclosures about the charity's financial instruments. As permitted by Section 408 of the Companies Act 2006, a separate income and expenditure account for the results of the charitable company only has not been presented.

After reviewing the group's forecasts and projections, which have been updated in light of the impact on COVID-19 on both income and expenditure, the Trustees have a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future. The 2021 income has been budgeted to accommodate the likely continued COVID-19-related restrictions on fundraising and social distancing measures in place. The on-going impact into 2022 has also been considered, with the best available knowledge at the time and potential income has been stress tested to ensure that expenditure levels can be maintained within income strains. They are confident there are sufficient reserves held at the year end to manage any foreseeable downturn in the UK and global economy and impacts of the global pandemic. The Trustees consider that there is a reasonable expectation that War Child has adequate resources to continue in operational existence for the foreseeable future and for this reason, the group therefore continues to adopt the going concern basis in preparing its consolidated financial statements.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, which are described in this note, Trustees are required to make judgements, estimates and assumptions about the carrying values of assets and

liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

The principle accounting policies adopted, judgements and key sources of estimation uncertainty in the presentation of the financial statements are as follows:

Income

All income is accounted for when War Child has entitlement, there is probability of receipt and the amount is measurable.

• Donations are recognised when War Child becomes entitled to the funds, when the amount can be measured reliably and where receipt is probable.
• Lottery income, WCUK received proceeds of lotteries held by People's Postcode Lottery (PPL). WCUK has no ability to alter the price of tickets, determine the prizes or reduce the management fee. As such, PPL is treated as acting as the principal. Net proceeds due to WCUK are recognised under lotteries income in the statement of financial activities. The analysis of the proceeds is detailed in Note 3.
• Legacies subject to a life interest by another party will not be recognised. Pecuniary legacies will be recognised when the legacy is received or where there is sufficient evidence that receipt is probable. Residuary legacies are recognised at the earlier of cash received or notification of an interim distribution or estate accounts having been approved by the executors.
• Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Where the grant is received in advance of performance, its recognition is deferred and included in creditors. Where entitlement occurs before the grant is received, it is accrued in debtors.
• Other grants are recognised where the terms and conditions of a grant have been fulfilled and the charity is entitled to the funds. The grant in connection to the job retention scheme has been recognised in the period to which the underlying furloughed staff costs relate to. Included within grant income is £107k in respect of the Coronavirus Job Retention Scheme
• Other income is recognised on an accruals basis when the charity becomes entitled to the resource.

Donated goods and services

Donated services and facilities are included as income (with an equivalent amount in expenditure) at the estimated value to the charity where this is reasonably quantifiable, measurable and material. These gifts in kind include professional fees, events and project materials.

War Child receives a huge amount of support from the music industry at various levels to deliver one-of-a-kind events in order to raise funds and awareness in support of its mission. In line with War Child's fundraising model, we source support from high-profile artists in the music industry to volunteer their

time to provide a performance at a War Child music event, thus raising significant income through ticket sales and other sources. It would not be practical or appropriate for War Child to pay an artist to perform at an event and the value to the charity is captured in the income raised from ticket sales. Therefore, no value has been attributed to these services in the accounts.

Expenditure
All expenditure, other than that which has been capitalised, is included in the Statement of Financial Activities. Expenses are accounted for on an accruals basis.

Payments are made to local partner organisations in the countries in which War Child works in order that they may assist in carrying out a part of War Child's charitable activities alongside the Charity itself. War Child determines the activities to be carried out and monitors the activities and expenditure on such activities closely. Payments made to the local partner organisations are accounted for as receivables in the accounts of War Child until expenditure under these "partner advances" is justified fully, at which point the expenditure is recognised in the Statement of Financial Activities of War Child.

Expenditure is allocated to relevant activity categories on the following basis:

- Expenditure on raising funds includes all costs relating to activities where the primary aim is to raisefunds along with an apportionment of support costs.

- Charitable expenditure includes all costs relating to activities where the primary aim is part of the objects of the charity along with an apportionment of support costs.

- Support & Governance costs are allocated to the Statement of Financial Activities expenditure headings, based on the level of expenditure dedicated to the generation of funds and charitable expenditure, and to overseas projects as this is deemed to be an accurate reflection of the level of activity supported by these functions of the organisation. Support costs include office costs such as rent and rates as well as support staff costs including finance and HR teams. Governance costs include audit and tax fees for the year.

Foreign currency
Assets and liabilities denominated in foreign currencies are translated to GBP at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated at a rate of exchange fixed for the month of the transaction.

Leased assets
Rentals under operating leases are charged on a straight-line basis over the lease term and charged to support costs, even if the payments are not made on such a basis. Benefits received and receivable as an incentive to sign an operating lease are similarly spread on a straight-line basis over the lease term.

Depreciation & amortisation
Assets acquired with unrestricted funds are capitalised at cost and depreciation is provided to write off the cost over their expected useful lives. It is calculated on a straight-line basis at the following rates:

Leasehold improvements	Over the life of the lease
Motor vehicle	5 years

Fixtures and fittings	5 years
IT software & equipment	3 years

Assets acquired specifically for overseas projects are capitalised and are written off in the year of acquisition.
Intangible fixed assets represent software costs capitalised in accordance with FRS102. These are stated at historical cost and amortised on a straight-line basis over the period which revenue is expected to be generated (3 years).

Amortisation is recognised in the Statement of Financial Activities as part of expenditure and is allocated across the expenditure headings on the same basis as Support & Governance costs.

Retirement benefits
The charity makes fixed contributions into a defined contribution personal group pension plan for its employees. Obligations for contributions to defined contribution pension plans are recognised as an expense when due.

Funds
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or by the terms of the appeal.

Unrestricted funds are funds available to the charity for its general purposes. The Trustees, at their discretion, may set aside funds to cover specific future costs. Such funds are shown as designated funds within unrestricted funds. Where the Trustees decide such funds are no longer required for the purposes intended, they may be released by transfer to general unrestricted funds.

Financial instruments
War Child has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Financial assets and financial liabilities are recognised when War Child becomes a party to the contractual provisions of the instrument. Additionally, all financial assets and liabilities are classified according to the substance of the contractual arrangements entered into.

Financial assets, comprised of cash, other debtors and accrued income, and financial liabilities, comprised of other creditors and accruals, are initially measured at transaction price (including transaction costs) and are subsequently re-measured where applicable at amortised cost except for investments which are measured at fair value with gains and losses recognised in the statement of financial activities

Assets and liabilities denominated in foreign currencies are translated to GBP at the rate of exchange ruling at the balance sheet date.

Notes forming part of the financial statements for the year ended 31 December 2020

2 Prior year consolidated statement of financial activities

	Note	Unrestricted funds £000	Restricted funds £000	2019 Total £000	2018 Total £000
Income from:					
Donations and legacies					
Donations and legacies		3,108	40	3,148	3,630
In-kind	3	23	14	37	602
Other trading activities					
Events		1,335	-	1,335	2,301
Lotteries	3	2,844	-	2,844	2,865
		7,310	54	7,364	9,398
Charitable activities					
Grants	14	-	10,125	10,125	7,618
Investment income		3	-	3	5
Total income		**7,313**	**10,179**	**17,492**	**17,021**
Expenditure on:					
Raising funds					
Fundraising costs for donations and legacies	4	2,029	-	2,029	2,602
Charitable activities					
Project costs	4,14				
- *Afghanistan*		520	635	1,154	1,664
- *Burundi*		-	-	-	196
- *Central African Republic*		396	1,793	2,189	1,112
- *Democratic Republic of Congo*		689	2,745	3,434	2,923
- *Iraq*		615	1,508	2,123	1,782
- *occupied Palestinian territory*		177	-	177	129
- *Syria response*		266	1,465	1,731	2,539
- *Uganda*		6	54	60	271
- *UK Projects*			147	148	9
- *Yemen*		375	972	1,347	1,032
- *UK overseas support*		1,352	-	1,352	1,599
Information & Campaigns	4	527	-	527	833
Total expenditure		**6,952**	**9,319**	**16,271**	**16,691**
Net (expenditure)/income		**361**	**860**	**1,221**	**329**
Total funds brought forward		1,825	2,200	**4,025**	3,696
Total funds carried forward	**12**	**2,186**	**3,060**	**5,246**	**4,026**

Notes forming part of the financial statements for the year ended 31 December 2020

3 Analysis of income

Lottery

The People's Postcode Lottery was appointed as External Lottery Manager to run lotteries on behalf of War Child. Only the net proceeds of these lotteries are included in the statutory accounts as income, and this reflects the substance of the arrangement with People's Postcode Lottery, including the impact of this income on our operations. The breakdown of the lottery income during the year is as follows:

	2020	2019
	£000	£000
Total raised through People's Postcode Lottery for War Child	7,858	8,886
Less: Prizes	(3,134)	(3,551)
Less: Operating costs	(2,209)	(2,491)
Net proceeds	**2,514**	**2,844**

Notes forming part of the financial statements for the year ended 31 December 2020

4 Analysis of expenditure

	Staff	Support	Governance	Other Direct Costs	2020	2019
	£000	£000	£000	£000	£000	£000
Expenditure on raising funds	983	130	7	765	1,885	2,029
Charitable expenditure						
Project costs						
- Afghanistan	654	99	5	484	1,242	1,154
- Central African Republic	653	222	11	1,889	2,775	2,189
- Democratic Republic of Congo	1,777	360	18	2,179	4,334	3,434
- Iraq	1,529	289	17	2,118	3,953	2,123
- occupied Palestinian territory	-	-	-	-	-	177
- Syria response	-	-	-	-	-	1,731
- Uganda	-	-	-	67	67	60
- UK	56	-	-	203	259	148
- Yemen	385	132	7	1,112	1,636	1,347
- UK overseas support	1,085	138	7	211	1,441	1,352
	6,139	**1,240**	**65**	**8,263**	**15,707**	**13,715**
Information and campaigns	86	1	-	16	103	527
	7,208	**1,371**	**71**	**9,044**	**17,695**	**16,271**

Total support costs were £1,371,000 (2019: £1,633,000). The support function costs of the executive office as well as finance, HR, IT and administration. Support costs include employee emoluments totalling £699,679 (2019: £771,545) as well as the costs of property, asset management, insurance, communication. Some of these costs relate only to UK headquarters, while others relate to global operations. Staff costs include benefits totalling £422,000 (2019: £372,000) which do not constitute emoluments. These benefits include accommodation, cost of living allowance and education allowance.

Group governance costs include external audit fees of £21,250, tax advisory services of £5,980 and forensic accounting services of £15,089 payable to the external auditor. In 2020, governance costs included an in-house internal audit function.

Support and Governance costs are reallocated based on levels of expenditure in Fundraising, Projects, and Information and Campaigns as this is assumed to be an accurate indicator of levels of activity in each of these areas which are supported by the costs incurred in finance, HR, IT, administration and governance.

Other Direct Costs include all costs relating to the implementation of our projects which are described in more detail in note 14 of these accounts.

Notes forming part of the financial statements for the year ended 31 December 2020

Grants to partners

Within Other Direct Costs are grants to partners of £848k (2019: £1.2m) for projects to protect, educate and stand up for the rights of children in war. Grant expenditure by geography for the year was:

	2020	2019
	£000	£000
Central African Republic	497	492
Democratic Republic of Congo	120	131
occupied Palestinian territories	-	159
Syria Response	-	381
Yemen	231	65

Grants made in 2020 which are greater than £200,000, and therefore considered material in the context of the charity's total charitable expenditure were made to:

	£000	£000
Yemen Women Union	221	64
Conciliation Resources	175	215
War Child Canada	-	207

£97k was advanced to partner organisations at 31 December 2020 (2019: £195k) which was subject to performance conditions that were required to be fulfilled prior to the partner having unconditional entitlement to the funds. Monies advanced to partners are shown in debtors. A total of £246k (2019: £69k) is recorded in creditors in respect of grants to partners where performance conditions have been fulfilled at 31 December 2020 and the amount is due to be distributed to partners. All partner advances at 31 December 2019 were utilised during 2020 and all partner creditors at 31 December 2019 were paid to partners during 2020.

Notes forming part of the financial statements for the year ended 31 December 2020

5 Employee emoluments

	2020 £000	2019 £000
UK Staff costs include the following:		
- Wages and salaries	2,493	2,940
- Social security costs	255	299
- Pension contributions (defined contribution pension schemes)	121	142
Overseas Aid workers		
- Wages and salaries	651	645
- Social security costs	4	2
- Pension contributions (defined contribution pension schemes)	26	22
Overseas National Staff costs	4,079	3,330
	7,629	**7,380**

In addition to the amounts listed above, staff received benefits totalling £422,000 (2019: £372,000) which do not constitute emoluments. These benefits include accommodation, cost of living allowance and education allowance.

The number of higher-paid employees with emoluments falling within the following ranges is as shown:

	2020 Number	2019 Number
£60,000 - £69,999	1	2
£70,000 - £79,999	2	-
£80,000 - £89,000	-	2
£90,000 - £99,999	-	-
£100,000 - £109,999	1	-
£110,000 - £119,999	-	1

A total of £383,152 (2019: £472,810) was paid to key management in emoluments in the year.

A total of £16,411 (2019: £19,706) was paid by War Child into a defined contribution pension scheme for 4 (2019: 5) higher-paid employees.

£6,087 (2019: £13,037) was paid by War Child in redundancy costs during the year.

Employee salaries of £107,528 were paid under the UK Government's Coronavirus Job Retention Scheme.

None of the Trustees received any emoluments. Expenses of £142 were reimbursed to Trustees in the year (2019: £1,694).

Volunteers are key for the continued success of our fundraising events and are a major resource which contributes to achieving our objective of improving children's lives. The skill, time and energy contributed by volunteers helps War Child achieve its goals and in turn benefits volunteers by offering them the opportunity to gain experience and to 'try something new' while meeting like-minded people. There are volunteers who help on a regular basis throughout our offices and operations, as well those who help on a more ad-hoc basis such as stewarding at fundraising events. We are enormously grateful to all those who offer their time for free to help support the children we work with.

The average number of persons employed by War Child during the year was as follows:

	2020 Number	2019 Number
UK		
- Charitable expenditure	20	25
- Fundraising	25	29
- Management and administration	16	16
	61	**70**
Overseas		
- International aid workers	15	14
- National staff	317	294
	332	**308**
	393	**378**

6 Tangible fixed assets – Group and Charity

	Leasehold Improvements £000	Motor Vehicles £000	IT equipment £000	Fixture & Fittings £000	Total £000
Cost or valuation					
At 1 January 2020	-	172	204	352	728
Additions	-	-	24	6	30
Disposals	-	-	-	-	-
At 31 December 2020	**-**	**172**	**228**	**358**	**758**
Accumulated depreciation					
At 1 January 2020	-	172	194	246	612
Charge for the year	-	-	33	58	91
Disposals	-	-	-	-	-

At 31 December 2020	**-**	**172**	**227**	**304**	**703**
Net book value					
At 31 December 2020	**-**	**-**	**1**	**54**	**55**
At 31 December 2019	**-**	**-**	**10**	**105**	**116**

7 Intangible assets – Group and Charity

Intangible Assets	**IT Software £000**
Cost or valuation	
At 1 January 2020	131
Additions	-
Disposals	-
At 31 December 2020	**131**
Accumulated depreciation	
At 1 January 2019	131
Charge for the year	-
Disposals	-
At 31 December 2020	**131**
Net book value	
At 31 December 2020	**-**
At 31 December 2019	**-**

8 Investments – Group and Charity

Investments	**Works of art £000**	**Total £000**
Valuation		
At 1 January 2020	27	27
Disposals	(3)	(3)
At 31 December 2020	**24**	**24**

Notes forming part of the financial statements for the year ended 31 December 2020

Investment in subsidiary company:

Name	Country of incorporation	Class of shares	% held	Nature of business	Year end
War Child Trading Limited	UK	Ordinary	100%	Music events & other trading activities	31 December

Details of the net assets and profit for the year of the subsidiary company is as follows:

	Net assets		Turnover		Profit/(loss) for the year	
	2020 £000	2019 £000	2020 £000	2019 £000	2020 £000	2019 £000
War Child Trading Limited	(56)	(72)	170	18	16	(72)

The principal activity of War Child Trading Limited (Company number: 5100189, registered address: Studio 320, Highgate Studios, 53 – 79 Highgate Road, London, NW5 1TL) is the organisation of events and the sale of goods in order to raise funds for the War Child registered charity. All profits are transferred to War Child by Gift Aid.

Amounts owed from War Child Trading Limited as at the balance sheet date totalled £nil (2019: £nil, owed to War Child Trading Limited). War Child Trading Limited did not donate any funds to War Child in 2019 (2018: £nil) to War Child. A total of £nil (2019: £nil) was recharged from War Child to War Child Trading Limited in the year in relation to management charges.

9 Debtors

	Group		Charity	
	2020 £000	2019 £000	2020 £000	2019 £000
Due within one year				
Other debtors	290	231	291	221
Accrued income	1,696	2,186	1,696	2,185
Advances to partners	97	195	97	195
Amounts due from group undertakings	-	-	97	97
Prepayments	240	244	240	244
	2,323	2,856	2,421	2,942

Notes forming part of the financial statements for the year ended 31 December 2020

10 Creditors

	Group		Charity	
	2020 £000	2019 £000	2020 £000	2019 £000
Taxation and social security	160	109	160	109
Other creditors	451	208	452	205
Amounts committed to partners	246	69	246	69
Accruals and deferred income	267	179	265	178
Inter group balances	-	-	-	-
	1,124	565	**1,123**	561

11 Operating leases

The amounts payable under operating leases during the year were £388,337 (2019: £355,957). Total commitments under operating leases at the year-end were:

	Land and buildings		Plant and machinery	
	2020	2019	2020	2019
	£000	£000	£000	£000
Within 1 year	331	331	2	2
2 to 5 years	249	580	4	6
After 5 years				
	580	**911**	**6**	**8**

12 Analysis of group net assets between funds

Fund balances at 31 December 2020 are represented by:

	Unrestricted Funds £000	Restricted Funds £000	2020 Total £000	2019 Total £000
Fixed assets	55	-	55	116
Intangible assets	-	-	-	-
Investments	24	-	24	27

Net current assets/(liabilities)	2,684	1,553	4,237	5,103
Total net assets	**2,763**	**1,553**	**4,316**	**5,245**

Unrestricted Funds at 31 December were therefore made up as follows:

	At 1 January 2020	Movement during the year			At 31 December 2020
		Income	Expense	Transfer	
	£000	£000	£000	£000	£000
Continuity Business Reserve	2,000	6,093	(5,429)	(664)	**2,000**
Working Capital Reserve	70	-	-	350	**420**
Designated for reserves	-	-	-	284	**284**
Tangible Fixed Assets	116	-	(91)	30	**55**
Total net assets	**2,186**	**6,093**	**(5,520)**	**-**	**2,759**

Continuity business reserve. This is held at all times by the organisation to mitigate against the risks in War Child's operating environment (the principal risks and uncertainties being explained in more detail on page 19). The target for continuity business reserves is calculated through a detailed assessment of the core running costs of the organisation and the risk profile of income. They include £24,000 of investments held as art assets. This amount needs to be available to cover risks that may materialise throughout the year.

Working capital reserve. Traditionally due to the nature of our funding, War Child's income graph is one of peaks and troughs with some significant fundraising events held at the end of the year, whilst expenditure is more flatline. Hence, in order to manage fluctuations in the timing of income receipts throughout the year, it is necessary for War Child to hold a revolving working capital fund, that allows War Child to manage cashflow at all times.

Tangible Fixed Assets. The current value of War Child's tangible fixed assets is £55,000.

Designated reserve. Funds raised through our Crowdfunder initiative held in 2020, have been set aside by our Trustees in specific support of our Yemen response programme and War Child Holland's Lebanon programme. These amount to £284k to be carried forward into 2021.

Notes forming part of the financial statements for the year ended 31 December 2020

13 Prior year analysis of group net assets between funds

Fund balances at 31 December 2019 are represented by:

	Unrestricted Funds £000	Restricted Funds £000	2019 Total £000	2018 Total £000
Fixed assets	116	-	116	194
Intangible assets	-	-	-	-
Investments	27	-	27	27
Net current assets/(liabilities)	2,043	3,060	5,103	3,805
Total net assets	**2,186**	**3,060**	**5,246**	**4,026**

Unrestricted Funds at 31 December were therefore made up as follows:

	At 1 January 2019 £000	Movement during the year: Income £000	Expense £000	Transfer £000	At 31 December 2019 £000
Continuity Business Reserve	1,600	7,313	(6,826)	(87)	2,000
Working Capital Reserve	32	-	-	38	70
Tangible Fixed Assets	194	-	(127)	49	116
Total net assets	**1,826**	**7,313**	**(6,953)**	**-**	**2,186**

14 Restricted funds

	2019 £000	Income £000	Expenditure £000	2020 £000
Afghanistan - Terre des Hommes	-	2	-	2
Afghanistan - UNICEF	14	14	(13)	15
Afghanistan - War Child affiliates	5	-	-	5
Afghanistan - Other grants & donations	10	-	-	10
Afghanistan - UNICEF UAM	35	718	(660)	93
Afghanistan - Geoff Herrington Foundation	20	-	(20)	-
Afghanistan - Walter Guinness Trust	-	7	(7)	-
Afghanistan - CHL	-	108	(86)	22
Afghanistan - ECW-BRAC	-	50	(50)	-

Afghanistan - Take Two	-	84	(80)	4
Central African Republic - UNICEF	229	838	(1,039)	28
Central African Republic - UNPBF	28	302	(286)	44
Central African Republic - Evan & Cornish Foundation	5	-	(5)	-
Central African Republic - Open Gate Trust	2	-	(2)	-
Central African Republic - Stanley Thomas Johnson Foundation	-	52	(45)	7
Central African Republic - OCHA	69	221	(290)	-
Democratic Republic of Congo - World Bank	-	-	-	-
Democratic Republic of Congo - NRC	311	-	(181)	130
Democratic Republic of Congo - Other grants & donations	3	95	(98)	-
Democratic Republic of Congo - UNDP	37	758	(735)	60
Democratic Republic of Congo - UNHCR	-	1,665	(1,665)	-
Democratic Republic of Congo - DRA	-	100	(100)	-
Democratic Republic of Congo - FHRDC	-	302	(302)	-
Democratic Republic of Congo - Vitol	-	5	(5)	-
Iraq - Dubai Cares	182	831	(1,013)	-
Iraq - War Child affiliates	1	40	-	41
Iraq - UNICEF	83	141	(224)	-
Iraq - USG	-	474	(471)	3
Iraq - GIZ	146	15	(161)	-
Iraq - UNHCR	31	587	(618)	-
Iraq - OCHA	462	585	(970)	77
Iraq - Vladimir Kantor	-	55	-	55
Uganda - BT Supporters Club	114	119	(67)	166
Uganda - Voicemore Uganda	5	-	-	5
United Kingdom - World Vision	10	-	(3)	7
United Kingdom - Restless Development	55	11	(61)	5
United Kingdom - Jagclif Charitable Trust	621	-	(326)	295
United Kingdom - DFID Aid Connect WV Implementation	133	499	(632)	-
United Kingdom - DFID UK Aid Match	-	327	(310)	17
United Kingdom - DFID Aid Connect Civil Implementation	23	(23)	-	-
United Kingdom - The Joseph Rowntree Charitable Trust	-	17	(7)	10
United Kingdom - Start Fund	-	149	(149)	-
United Kingdom - Jingle Jam	-	175	-	175
United Kingdom - Coronavirus Job Retention Scheme	-	108	(108)	-
United Kingdom - Other grants & donations	52	69	(10)	111
Yemen - OCHA	374	742	(1,116)	-
Yemen - Clifford Chance	-	102	(12)	90
Yemen - GOAC	-	49	(49)	-
Yemen - Islamic Aid	-	20	(20)	-
Yemen - Start Network	-	66	(66)	-
Yemen - Take2	-	84	(84)	-
Yemen - WCA	-	29	(29)	-
	3,060	**10,592**	**(12,175)**	**1,477**

15 Prior year restricted funds

	2018	Income	Expenditure	2019
	£000	£000	£000	£000
Afghanistan - Terre des Hommes	-	40	(40)	-
Afghanistan - UNICEF	67	39	(92)	14
Afghanistan - War Child affiliates	5	35	(35)	5
Afghanistan - Other grants & donations	10	-	-	10
Afghanistan - UNICEF UAM	12	492	(469)	35
Afghanistan - Geoff Herrington Foundation	-	20	-	20
Central African Republic - UNICEF	313	660	(744)	229
Central African Republic - UNPBF	342	355	(669)	28
Central African Republic - Stanley Fund	26	-	(26)	-
Central African Republic - START FUND	-	111	(111)	-
Central African Republic - OCHA	-	82	(13)	69
Central African Republic - Evan & Cornish Foundation	-	5	-	5
Central African Republic - Open Gate Trust	-	2	-	2
Central African Republic - Central African Republic - World Vision	9	36	(45)	-
Central African Republic - Jagclif Charitable Trust	-	2	(2)	-
Central African Republic - UNU	-	4	(4)	-
Central African Republic - DFID via WV - Aid Connect	-	174	(84)	90
Central African Republic - DFID via MD - Aid Match	-	88	(95)	(7)
Democratic Republic of Congo - World Bank	52	35	(87)	-
Democratic Republic of Congo - NRC	570	19	(276)	313
Democratic Republic of Congo - Other grants & donations	73	2	(72)	3
Democratic Republic of Congo - UNHCR	-	1,717	(1,717)	-
Democratic Republic of Congo - DRA	-	113	(113)	-
Democratic Republic of Congo - UNDP	-	346	(309)	37
Democratic Republic of Congo - World Vision	3	36	(39)	-
Democratic Republic of Congo - Jagclif Charitable Trust	-	133	(80)	53
Democratic Republic of Congo - DFID Aid Connect Word Vision	-	100	(51)	49
Iraq - War Child affiliates	8	16	(24)	-
Iraq - OCHA	-	796	(334)	462
Iraq - Unicef	-	357	(274)	83
Iraq - Dubia Cares	-	825	(642)	183
Iraq - UNHCR	-	131	(100)	31
Iraq - GIZ	-	192	(46)	146
Iraq - USG	-	10	(10)	-
Iraq - DFID Aid Connect	-	79	(79)	-
Syria response - Allen & Overy	152	-	(152)	-
Syria response - War Child affiliates	255	1,057	(1,302)	10

Syria response - DFAT	5	-	(5)	
Syria response - Italian AID/ TDH	-	7	(7)	-
Uganda - BT Supporters Club	-	168	(54)	114
Uganda - VoiceMore	-	5	-	5
United Kingdom - World Vision	17	33	(40)	10
United Kingdom - Restless Development	57	24	(26)	55
United Kingdom - Jagclif Charitable Trust	-	615	(47)	568
United Kingdom - UNU Participation	-	4	(4)	-
United Kingdom - DFID Aid Connect WV Implementation	-	20	(26)	(6)
United Kingdom - DFID UK Aid Match	-	11	(4)	7
United Kingdom - DFID Aid Connect Civil Implementation	-	23	-	23
United Kingdom - Other grants & donations	-	40	-	40
Yemen - OCHA	224	1,107	(957)	374
Yemen - WCH	-	13	(13)	-
	2,200	**10,179**	**(9,319)**	**3,060**

17 Connected charities

War Child has close relationships with other organisations overseas which use the War Child name, some independent and some under a licence agreement. These organisations are considered separate from War Child as they have their own constitution, their own Board of Trustees and are subject to the laws of their respective countries.

War Child Australia

War Child Australia is an independent non-profit organisation based in Australia. War Child Australia received a loan of £40,669 from War Child in 2018 which will be paid back by 2022.

18 Related Parties

Children in Conflict

Children in Conflict is an independent non-profit organisation based in the United States. Sacha Deshmukh, our chair of the Board of Trustees, and Rob Williams, CEO, are both Directors of Children in Conflict. Children in Conflict repaid an outstanding loan balance of £67,760 during 2020. Children in Conflict also provided funds of £75,000 to War Child in 2020.

Other related parties

Sacha Deshmukh, our chair of the Board of Trustees to June 2020, was a Director of the Fundraising Regulator. War Child paid a voluntary levy of £4,000 to the Regulator in the year to 31 December 2020.

PROJECT DESCRIPTIONS

AFGHANISTAN

- **UNICEF-** Provision of comprehensive Child protection services to children deported from Iran, those affected by humanitarian situation and children at risk of their rights being violated (children in need) in Western Region UNICEF in Afghanistan is still supporting a project to assist unaccompanied and separated returnee children on the Afghanistan/Iran border. Working with border police and staff at transit camps to improve the protection of children, the project also seeks to reunite children with their families.

- **Take Two** - War Child UK Response to COVID-19 in Afghanistan supported War Child COVID response activities including social distancing for group activities such as community dialogues and FTR transporting of children, meetings and communication with stakeholders (authorities, CPANs, CP communities based structures, etc.) established remotely, over the phone or on-line; video Clips to be produced for awareness raising through TV instead of public gathering sessions; Home to Home visits for provision of PSS support to children and families rather than in CFS, And to provide COVID-19 messaging.
- **GH Foundation** - Response to COVID-19 War Child UK supported COVID response activities including WCUK staff provided with protective hygiene kits/supplies to conduct activities safely.
- **ECW/BRAC - COVID-19 FER** Implementation Plan focused on COVID related activities including provision of home kits, guidance on remote learning.
- **EC-TDH - Strengthening the Rule of Law in Afghanistan to improve access to justice for women and girls –** provision of legal and PSS support to female survivors of GBV and those in conflict with the law due to perceived moral crimes.
- **UNICEF - War Child UK - Integrated COVID Response** (CHL) – COVID related activities including provision of home kits, guidance on remote learning, etc.; resumption of child helpline activities and institution of remote case management practices.

CENTRAL AFRICAN REPUBLIC

- **UNDP: Protection Response for Conflict-Affected and Displaced Youth in Birao, Vakaga Prefecture** Improving access to a safe environment for young girls and boys affected by conflict and displacement in order to identify, prevent and mitigate child protection risks; Provide tailored and specialised protection services to youth affected by conflict and displacement.
- **UNICEF: Strengthening the Resilience of Children Affected by Armed Conflict in Ndele, Bamingui Bangoran Prefecture** This is a 12-month project with a budget of $496,126 and will run from the 15th May 2019 until the 14th May 2020. The major focus of the project is providing reintegration support to 250 former CAAFAG and monitoring the previous 350 CAAFAG that have been supported in the past two projects.
- **UNPBF: Alternatives to Violence: Strengthening Youth-led Peacebuilding in CAR**
  At impact level, this project aims to ensure that the national peacebuilding process in CAR is strengthened and informed from a youth perspective. Market-based economic empowerment interventions and access to improved psychosocial coping skills will enhance social cohesion and opportunities for youth at community level as an alternative to violence, with a particular focus on supporting the reintegration of youth who have been associated with armed groups, alongside other vulnerable peers. Economic and psychosocial activities are designed to provide long-term support to youth who have benefited from an earlier resilience-building package. Complementary activities on peacebuilding, mediation and youth-led advocacy will ensure the meaningful engagement of youth in peacebuilding, with local, prefectural and national processes informed by and responsive to their perspectives, needs and priorities.
- **OCHA: Strengthening the Protection of the Most Vulnerable Children and Families in the Context of COVID-19 Prevention and Child Protection Issues** The project aims to strengthen the capacities of community structures to prevent COVID-19, as well as violence against the most vulnerable children in Ndele, CAR. It aims to save lives and reduce the risk of spreading COVID-19 in vulnerable communities.

- **FCDO Aid Match: "Improving the psycho-social wellbeing of children affected by war and violence in the Central African Republic"** This 17-month, GBP 472,000 project funded by FCDO Aid Match is being implemented since October 2019 and will run its course by March 2021. The project's main objectives are to increase and improve the provision of direct support services to children affected by conflict; to empower children and communities to advocate on issues relevant to them and hold others to account; and to improve the learning environments and safety of schools to support the needs of children affected by war. As part of this project, War Child is implementing a varied package of activities in Ouham (Bossangoa) and Ouham-Pendé (Paoua), including psychosocial support response through mobile child-friendly spaces; reintegration of vulnerable children into schools; technical and vocational training; DEALS life skills training; foster care and family tracing support for unaccompanied children; social and therapeutic horticulture; community-designed psychosocial response; strengthening of community-based protection networks; VoiceMore youth advocacy; sensitisation campaigns on child protection and COVID-19; training and support to teachers, parent teachers, student and parent associations; and light rehabilitation of schools.
- **UNICEF: Strengthening the Resilience of Children Affected by Armed Conflict in Ouham and Ouham-Pende Prefectures** Prevent and respond to the needs of young people affected by armed conflict and displacement; support the socio-economic reintegration of CAFAAGs; improve families' and communities' abilities to protect children and young people from abuse, exploitation and violence.
- **UNICEF: "Emergency Response to the Protection Needs of Children Affected by Conflict in Ouham and Ouham-Pendé prefectures"** This 12-month project ongoing since mid-April 2020 is a new and innovative form of collaboration between War Child and UNICEF in CAR. It was set up in response to the multiple conflict-related human rights violations which persist in Ouham and Ouham-Pendé prefectures and continue to gravely affect children; particularly the recruitment and use of children by various armed groups. In response to this issue War Child UK and UNICEF, working with other actors including national and international NGOs and national Government representatives, put in place and coordinates four "Emergency Teams" (two in Paoua and two in Bossangoa) with the aim of providing emergency assessments of and responses to the protection needs of conflict-affected children. These teams, when deployed in the field, monitor and report on grave violations committed against children and conduct protection analysis, and their findings are used for national advocacy. The project also includes support to community-based protection structures (RECOPE) and temporary foster families; the establishment of early warning mechanisms in communities; multisectoral support to SGBV survivors; support to and reunification of unaccompanied and separated children; and support to the reintegration of children released from armed groups.
- **FCDO Aid Connect: "Ending the Worst Forms of Child Labour"** This programme aims to bring change for boys and girls to enjoy their rights to be protected from the Worst Forms of Child Labour (WFCL) in the Central African Republic, the Democratic Republic of the Congo and Ethiopia. The programme refers to the "Worst Forms of Child Labour" as defined by Article 3 of ILO Convention No. 182, which occurs when children are sold, trafficked, in debt bondage, serfdom or forced labour, or are forcibly recruited into armed conflict, used in prostitution or pornography, or engaged in hazardous work. War Child is a main implementing partner in the "Partnership Against Child Exploitation" (PACE) consortium led by World Vision UK; and works, both in CAR and in the DRC, on developing context-specific alternatives to the Worst Forms of Child Labour and ensuring that girls and boys understand their rights and agency not to be exploited, whilst identifying drivers of vulnerability and developing a stronger evidence base around the prevention of and response to the WFCL.

DEMOCRATIC REPUBLIC OF CONGO

- **FCDO Aid Connect: "Ending the Worst Forms of Child Labour" (Masisi, North Kivu) – still ongoing** This programme aims to bring change for boys and girls to enjoy their rights to be protected from the Worst Forms of Child Labour (WFCL) in the Central African Republic, the Democratic Republic of the Congo and Ethiopia. The programme refers to the "Worst Forms of Child Labour" as defined by Article 3 of ILO Convention No. 182, which occurs when children are sold, trafficked, in debt bondage, serfdom or forced labour, or are forcibly recruited into armed conflict, used in prostitution or pornography, or engaged in hazardous work. War Child is a main implementing partner in the "Partnership Against Child Exploitation" (PACE) consortium led by World Vision UK; and works, both in CAR and in the DRC, on developing context-specific alternatives to the Worst Forms of Child Labour and ensuring that girls and boys understand their rights and agency not to be exploited, whilst identifying drivers of vulnerability and developing a stronger evidence base around the prevention of and response to the WFCL.
- **DRC Humanitarian Pooled Fund:** "**Multisectoral Response in Education and Protection for Girls, Boys and Women Affected by Armed Conflict and Displacement in the Mutena Health Zone, Kasaï" (Diboko/Mutena, Kasaï)** This 24-month project aims to implement a multisectoral package of activities, mainly in education and protection for children and women in Mutena health zone, Kamonia territory, Kasaï province. The project also addresses cross-cutting themes including hygiene, immunisation, reproductive health, nutrition, and birth registration, linking them to the central theme of protection. Ongoing since May 2019, the project has undergone numerous small revisions since its inception and is expected to wrap up in April 2021.
- **European Commission, DEVCO: "Never Too Late to Learn: Providing Displacement-Affected Children with Quality and Protective Alternative Education in the DRC" (Rutshuru, North Kivu)** In partnership with the Norwegian Refugee Council who acts as head of the Consortium, War Child has started implementing an EU, DEVCO-funded project to improve access to quality and protective education for 11,000 displaced children in North Kivu in March 2018, running for a total of four years. The project provides early childhood education to children under the age of 6; and contributes to enrolling out-of-school children aged 6-17 whose education has been disrupted into non-formal education (catch-up classes), before supporting their transition into formal education and vocational training. The project also provides life skills programmes (youth clubs and VoiceMore) to enable children to influence and advocate for their own protection. It offers training to teachers to support the learning of vulnerable children; and seeks to increase parents' capacity to make informed educational choices for their children.
- **Kibabi Inuka ("Stand Up Kibabi"): Community-Based Reintegration and Security for Children and Youth Affected by Armed Conflict (Masisi, North Kivu)** This innovative pilot project funded by a private donor - the Jagclif Charitable Trust - has been ongoing in Kibabi, a locality of Masisi territory since early 2020 and will end in October 2021. The pilot's objectives are (i) to develop and test a response model that effectively contributes to the reintegration of children formerly associated with armed groups; and (ii) to generate research to support our advocacy agenda to improve funding and programming for these children. The title "Kibabi Inuka" was chosen for the project by the community itself and means "stand up Kibabi" in the local language. The project's intervention approach was developed by War Child during an inception phase in close collaboration with an external consultant (Transition International); its implementation phase in the DRC began in January 2020 and will run until July 2021. The project aims to support the long-term and durable reintegration of conflict-affected children and youth in Kibabi, Masisi territory. In line with the community-led model inherent to its

design, the project is based on a reintegration approach which strongly involves all social strata of the community and builds on existing local economic opportunities, as opposed to more traditional, top-down reintegration approaches which focus on time-bound packages of services.

- **Dutch Relief Alliance: "DRC Joint Response Phase 3" (Masisi, North Kivu)** This project funded by the Dutch Relief Alliance aims to address gaps in education and protection in Masisi territory, North Kivu. War Child UK's multi-sectoral package of activities under the Consortium headed by War Child Holland includes teacher's training; catch-up classes; prevention and response to violence, exploitation, abuse and neglect in communities; referral mechanisms; child-friendly spaces; psychosocial support through War Child's DEALs methodology; SGBV interventions through prevention and response; capacity-building of community-based protection structures; support to separated and unaccompanied children through care systems (foster families and family reunification); and increasing community awareness and capacity on children's rights and child protection issues. The next (4th) phase of the Joint Response, a continuation of the 2020 project, is virtually secured for 2021.
- **UNHCR DRC: "Protection for Internally Displaced Persons and Returnees in the Grand Kasaï" (Kasaï, Kasaï Central, Kasaï Oriental)** War Child UK continued a community-based protection monitoring and assistance programme in Kasaï, Kasaï Central and Kasaï Oriental provinces. The project supported over 1,000 unaccompanied and separated children displaced in Kasaï or returning from Angola, as well as children formerly associated with militias to be reunified with their families or placed in temporary foster care. Children and families also benefited from psychosocial support to cope with the traumatic experiences of past conflict and displacement. The 2020 project represented a further scale-up of our UNHCR-funded protection approach, via monitoring of protection incidents in remote areas of Kasaï through field-based monitors and identifying the most urgent cases eligible for assistance. War Child and UNHCR also co-designed and piloted a cash for protection assistance methodology using a voucher system, to ensure these cases are referred almost instantly to a network of pre-identified protection and health structures. The renewal of the UNHCR-funded protection monitoring project is virtually secured for 2021.
- **OCHA: "Providing Suitable Protection Services to Children, Young People and their Parents During the COVID-19 Response in Goma and Kinshasa"** This project is part of the activities related to the response against COVID-19 in the DRC. It aims to support efforts to contain the spread of the pandemic by providing children, young people and their parents with credible information on prevention and response to COVID-19 through two free hotlines: the number 116 which covers Kinshasa and its surroundings, and the number 117 which covers the city of Goma. Thanks to these two assistance lines, the social workers of the DUAS and the DIVAS are supported for the identification, referral and management of child protection and SGBV cases in the areas affected by the pandemic. The project also aims to reach the most vulnerable categories of children in urban areas, namely street children and children in conflict with the law, with awareness-raising messages and hygiene and personal protection kits. Finally, children and parents particularly affected by COVID-19 are provided with flexible cash assistance to prevent or respond to child protection or protection needs such as access to care, transport assistance, legal assistance, temporary accommodation, quarantine / containment, and food.

IRAQ

- **Dubai Cares** funded an education project in East Mosul, Abu Ghraib, and within four Dohuk area IDP camps. The first phase of the project centered around the rehabilitation and refurbishment of 16 schools in Mosul, Qayarra, and Abu Ghraib, as identified and coordinated

with the Iraqi government. The schools supported with rehabs, refurbishments, and the distributions of teaching and learning materials were also assisted with capacity building efforts in 2020 and onward, specifically training teachers, social workers, and headmasters of the Directorate of Education, as well as the formation and strengthening of parent teacher associations (PTAs) for each school. The activities funded by Dubai Cares will contribute to a stronger education support system in Iraq at every age. The activities are designed to contribute to meet immediate needs and contribute to long term objectives defined by the recovery effort. The project builds well-being and resilience in direct beneficiaries and contributes to long term systems strengthening to equip the Iraq system to take increased ownership moving forward. During 2020, due to the ongoing global pandemic, the approach to implement activities was adjusted with remote implementation of online structured PSS and remedial classes for children. The project also provides case management services to children and youth, life skills training to youth, and limited in-person early child development (ECD) and parenting skills training.

- The **Development Alternative Consortium** (the consortium) will bring youth leadership to the heart of a new approach to development, to accelerate progress and to offer development actors and communities proven models to work together for greater impact. Through a three-phase programme (phase 1: 18 months, phase 2: 18 months, and phase 3: 3 months) this programme will demonstrate how youth leadership makes civil society more effective and improves development results by: 1) Focusing on in-depth comparative testing to demonstrate how young people and community members can work with development actors to increase the effectiveness of development spend. 2) Co-creating solutions with youth civil society to increase its impact, accountability, and effectiveness. 3) Building evidence on livelihoods, youth leadership and youth civil society to leverage stronger and more collaborative partnerships with development actors. During the course of 2020, the project was significantly impacted by the ongoing global pandemic and subsequent budget reductions from the DFID, required the scope of Phase 1 to be narrowed, as linkages with local civil society organizations (CSOs) in Dohuk were established, as well as identifying root challenges for the CSOs and exacerbating challenges for the CSO due to COVID-19.
- This **Iraq Humanitarian Fund (IHF)** project directly supports highly affected out-of-camp IDPs and returnee communities in underserved displacement and return areas in Tilkaif, Tuz, and Kirkuk districts through the provision of specialized child protection services and community-based support interventions. For this purpose, WCUK, WVI and PAO have established a CP consortium to deliver coverage of key protection assistance in 4 out of the 9 underserved priority locations in Ninewa, Salah al Din, and Kirkuk governorates with critical CP needs as identified by the CPSC's allocation strategy: (1) Al Quba in Tilkaif District of Ninewa; (2) Hay Komari-120 in Tuz District in Salah al Din; (3) Rahim Awa in Kirkuk District of Kirkuk.
- During 2020, a second **IHF**-funded project was added to the country portfolio, as WCUK and SSORD have collaborated in a response to underserved communities for Baghdad, Najaf, and Karbala to provide targeted key messaging about COVID-19, online structured PSS, and case management services to children, youth, and their families. Additionally, the project works with child protection committees (CPCs) with the formation and strengthening of the groups and to promote community-based initiatives aligned to the protection of children and community awareness about COVID-19
- The **UNICEF**-funded child protection project was started in 2019 and completed in 2020. The project was originally designed to provide child friendly spaces (CFSs) within Qayarra Airstrip Camp for IDPs, assisting children and youth with case management services, structured PSS, legal counselling, and the replacement of civil documentation. Due to the abrupt government led closure of the camp, WCUK coordinated closely with the Child Protection Sub-cluster and

UNICEF to transition the implementation to non-camp populations of vulnerable returnees and IDPs within Qayarra town, where child protection services continued but also adapted with an online approach and limited in-person one-to-one case management and legal work during the ongoing pandemic. The project also provided lifesaving messaging with awareness campaigns of topics identified by child protection committees (CPCs).

- Funded by **GIZ** is collaboration with the donors Sports for Development (SfD) program in Iraq, this project adopts an integrated approach to PSS and football, combining War Child's DEALs methodology and GIZ's Sport for Development coaching methodology to create a War Child Football Club intervention. The project was a continuation of youth groups formed in 2019 with a pilot project of 20 children per group with 5 groups from the first phase, and then expanded to include additional groups in East Mosul and Abu Ghraib. Youth were selected based on vulnerability criteria. WCUK collaborated closely with GIZ to adjust the design of the project due to the ongoing pandemic, as an online approach was used to provide structured PSS and guided sports activities during a period the country was in lockdown.
- **Heartland Alliance International (HAI)**, together with Humanity and Inclusion (HI) and War Child UK, has formed a uniquely qualified consortium with complementary expertise and experience to implement the **Marla Ruzicka War Victims Fund** to support civilian victims of conflict in Iraq, specifically in Baghdad, Anbar, and Basra governorates. Funded through the USG's Department of Rights and Labor (DRL), the project aims to ensure civilian victims of conflict and their families and communities access the necessary resources to recover in safety and dignity, and contribute to the rebuilding of a democratic, just, and inclusive Iraqi state. Started in 2019, the project scaled up with operational sites in Fallujah, Baghdad, Mahmoudhya, and Basra during 2020.
- The **UNHCR**-funded project focused on a sector integrated approach of child protection (CP) and gender based violence (GBV), as WCUK stood up and operated multi-purpose community centers in West Mosul and Sinuni of Ninewa governorate to support children, youth, and other vulnerable persons affected by conflict. Activities included individual case management, individual psychological support, awareness raising, strengthening of community groups, online group PSS for children and youth, in-person women's group PSS, distribution of dignity kits, and capacity building activities of sewing training, hair salon training, and mobile repair training. Due to the ongoing global pandemic, approaches of activities were adjusted to reduce the risk of spreading COVID-19 and the community centers were only accessible to reduced numbers of community members at a time.
- The **Vladimir Kantor** project was started at the end of 2020, with the initial stages of accessing and registering beneficiaries for at-home resource kits for early childhood development (ECD) and COVID-19 related PSS materials. The procurements and distributions of at-home kits is planned for 2021 in Abu Ghraib, East Mosul, and four IDP camps in the greater Dohuk area.
- The **Clifford Chance Foundation** project was started in late 2020, with the initial discussions and securing government support for targeted sites to provide ECD activities to children and parenting skills training to parents and caregivers in Qayarra, Ninewa governorate. The project is aligned with the government's Directorate of Education (DoE) and expected to scale up in 2021 with the anticipated reopening of schools.

YEMEN

- **OCHA 009** - This project funded by the Yemen **Humanitarian Fund (OCHA)** directly assists a total of 16,366 beneficiaries of IDP and host community children and their families, school personnel and community members in Al Udayn district, Ibb governorate and in AlMukha, Ash Shamayatan, Dimnat Khidar, Al Ma'afer, At-Taiziyah districts in Taiz governorate. This project is identifying, referring and providing specialized child protection services, PSS services,

providing awareness raising sessions and mine risk education on various protection related issues for 11,701 beneficiaries as well as cash assistance within our protection component for 485 most vulnerable IDPs. The education activities focus on the rehabilitation of 9 schools, the establishment of 20 semi-structured temporary learning classrooms (TLC), the distribution of 4000 school kits, 100 recreational kits, 8 teacher kits as well as 2,000 hygiene kits and the facilitation of national exams for 3,000 students in Ibb and Taiz governorates.

- **OCHA (YHF) EiE** - The Yemen **Humanitarian Fund (OCHA)** is funding assistance to 2035 beneficiaries of IDP and host community children and their families, school personnel and community members in At-Taiziyah district of Taizz governorate. The activities are as follows: The establishment of 10 Temporary Learning Spaces (TLS) with furniture and supplies, the distribution of 1000 new and 600 repaired desks to other learning spaces. In addition, 2,000 children receive school bags and essential learning material, 100 teachers' kits and 5 recreational kits will be distributed.
- **OCHA 006-** This is the most recent project funded by the **Yemen Humanitarian Fund**. We signed the contract for the project to start in January 2020 for 12 months.The project improved access to quality accredited formal education for most vulnerable children in Sana'a and Al-Hodeidah governorates facing barriers to access education.
- **GOAC** - Water, sanitation and hygiene for Yemeni children displaced by war.
- **Take Two** - Integrated Food security and Livelihoods and Child Protection assistance to support COVID-19 affected populations.

UGANDA

- **BT Supporters Club via Comic Relief** is funding the TeamUp project. This project aims to increase the resilience and psychosocial wellbeing of refugee children and vulnerable children in host communities through structured movement-based and sports activities. It was implemented in Arua and Yumbe districts in northern Uganda and will reach a total of 4,000 children during two years of implementation and closed in Q2 of 2020.