

War Child

Annual Report and Financial Statements

Year Ended

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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 2020) 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 Kasai 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 Mutema, 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 assesses 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 complaints 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

AEG Presents
Alexander Mann Solutions
Amoretti
Amplify Recruitment
Apple
Arrows Group
BPI
Brora
Bush Hall
Camden Assembly
Clifford Chance
Crook Productions
Daily Express
DIY
Domino Records
Dropbox Foundation
Encompass Group
Eventcube
Everyman Cinemas
Exhibition London
GIC
Gorillas
Heard
Islington Assembly Hall
Lafayette
London Palladium
Lonely Planet Kids
Millimetres2mountains
N Family Club
O2 Shepherds Bush Empire
Oakley Capital
Omeara
Polydor Records
Prospect Union
Rixo
Salesforce
Sass & Belle
Scala
Sheridan's
Sky TV

Tecknuovo
Teemill
The Dome
The Players of the People's
Postcode Lottery
Unibeez
Virgin Artist & Label Services
Warner Music
YouTube Music

Our Gaming Partners

11 Bit Studios
Akupara Games
Amanita Design
Antstream
Bandai Namco
Chucklefish
Claudio Norori
Cold Wild Games
Daedalic Entertainment
Dan Fornace
David Wehle
Dear Villagers
Devolver
Dionic Software
eRepublik Labs
Excalibur Games
Failbetter Games
Falcon Development
Focus Home Interactive
Fourth Floor & The Yogscast
Funselektor Labs
Gamious
Glitchers
Goblinz Publishing
Grizzly Games
Humble
Indigo Pearl
Inkle Studios
JAYFLGAMES
Lion Castle Entertainment

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
Sports Interactive & SEGA
Steam
Strategy First
Studio Diva
Team17
Thomas Bowker
Tik Tok
Tiltify
Twitch
Two Tribes
UKSM
Vismaya
War Gaming
YouTube

Our Donors and Friends

111 Skin
Adam Bridgland
Adam Tudhope
Adrian Carter
Alan Shearer
Alex and Elena Gerko
Anthony Burrill

Avène
 Back Street International
 Merchandise
 Bella Freud
 Charlotte & Ben Caron
 Ben Lovett
 Ben Monaghan
 Bob Workman
 Bramble
 Brian O'Driscoll
 Cathy Long
 Charles and Fiona Severs
 Chris "Woody" Wood
 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 Glaysheer

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 Eterkhari
 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
Deleón Blake
Dido
Domino Records
Dr Banana
Dumi Oburota
Duran Duran
Dylan
Elbow
Elkka
Ellie Stephens
Emily Huxley
Emma Greengrass
Emma Secombe
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 Osborne
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	Tash LC
Noel Gallagher	Tasmin Kania
Oasis	Ted Dwane
Olivia Dean	Terri Hall
Ollie Rant	The Blessed Madonna
Oliver Ward	The Charlatans
Paloma Faith	The Coral
Patrick Gunning	The Go! Team
Paul McCartney	The Levellers
Paul Weller	The Magic Numbers
Peter Mensch	The Reelists
Phoebe Bridgers	Tinariwen
Phoebe Scott	Tom Grennan
Portishead	Tom Macrae
Radiohead	Tom Misch
Ray BLK	Tom Moon
Razorlight	Tom Odell
Rebecca Ferguson	Tommas Arnby
Resident Advisor	Tony Crean
Reuben James	Travis
Richard Steel	Universal Music
Robert Plant	Vinyl Factory
Roger Walker	Wale Kalejaiye
Ronan Keating	Warner Music
Roz Mansfield	Winston Marshall
Rudimental	Yamaha
Salad	YouTube
Sam Eldridge	Yungblud
Sam Ricketts	Yung Singh
Sarah Griffiths (Griff)	Yusuf Islam
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	

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

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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.

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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

War Child

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

War Child

financial statements.


Consolidated and Charity Balance Sheets as at 31 December 2021

	Note	Group		Charity	
		2021 £000	2020 £000	2021 £000	2020 £000
Fixed assets					
Tangible assets	6	5	55	5	55
Intangible assets	7	-	-	-	-
Investments	8	24	24	24	24
		<u>29</u>	<u>79</u>	<u>29</u>	<u>79</u>
Current assets					
Debtors	9	2,506	2,323	2,504	2,421
Cash at bank		2,875	2,958	2,870	2,916
		<u>5,381</u>	<u>5,281</u>	<u>5,374</u>	<u>5,337</u>
Creditors: falling due within one year	10	(898)	(1,124)	(902)	(1,123)
Net current assets		<u>4,483</u>	<u>4,157</u>	<u>4,472</u>	<u>4,214</u>
Net assets	12	<u><u>4,512</u></u>	<u><u>4,236</u></u>	<u><u>4,501</u></u>	<u><u>4,293</u></u>
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	<u>1,539</u>	<u>1,476</u>	<u>1,539</u>	<u>1,477</u>
		<u><u>4,512</u></u>	<u><u>4,236</u></u>	<u><u>4,501</u></u>	<u><u>4,293</u></u>

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.

War Child

These financial statements were approved by the Trustees, authorised for issue on 23rd August 2022 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'John Fallon', with a horizontal line underneath.

John Fallon
Chair of Trustees

The notes on pages 44 to 61 form part of these financial statements.

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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:		<u>(83)</u>	<u>146</u>
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	<u>2,875</u>	<u>2,958</u>

Notes to the cashflow statement

	2021 £000	2020 £000
A. Reconciliation of net income/(expenditure) to net cash flow from operating activities		
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	<u>(58)</u>	<u>173</u>
B. Analysis of cash and cash equivalents		
Cash in hand and at bank	2,875	2,958
Total cash and cash equivalents	<u>2,875</u>	<u>2,958</u>

War Child

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

War Child

Notes forming part of the financial statements for the year ended 31 December 2021

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 due 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.

War Child

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:

War Child

Notes forming part of the financial statements for the year ended 31 December 2020

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.

War Child

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
		<hr/>	<hr/>	<hr/>	<hr/>
		6,093	431	6,524	7,364
Charitable activities					
Grants	14	-	10,161	10,161	10,125
Investment income					
		-	-	-	3
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		6,093	10,592	16,685	17,492
		<hr/>	<hr/>	<hr/>	<hr/>
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
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		5,520	12,175	17,695	16,271
		<hr/>	<hr/>	<hr/>	<hr/>
Net (expenditure)/income		573	(1,583)	(1,010)	1,221
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds brought forward		2,186	3,060	5,246	4,025
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward	12	2,759	1,477	4,236	5,246
		<hr/>	<hr/>	<hr/>	<hr/>

War Child

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.

War Child

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.

War Child

Notes forming part of the financial statements for the year ended 31 December 2021

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.

War Child

Notes forming part of the financial statements for the year ended 31 December 2022

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
	<hr/>	<hr/>
	7,429	7,629
	<hr/>	<hr/>

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).

War Child

Notes forming part of the financial statements for the year ended 31 December 2021

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
<i>Cost or valuation</i>				
At 1 January 2021	172	228	358	758
Additions	-	26	-	26
Adjustment	-	-	-	-
Disposals	-	(1)	-	(1)
At 31 December 2021	172	253	358	783
<i>Accumulated depreciation</i>				
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
<i>Net book value</i>				
At 31 December 2021	-	2	3	5
At 31 December 2020	-	1	54	55

War Child

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
<i>Cost or valuation</i>	
At 1 January 2021	131
Additions	-
Disposals	-
At 31 December 2021	131
<i>Accumulated depreciation</i>	
At 1 January 2021	131
Charge for the year	-
Disposals	-
At 31 December 2021	131
<i>Net book value</i>	
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
<i>Valuation</i>			
At 1 January 2021	24	-	24
Disposals	-	-	-
At 31 December 2021	24	-	24

War Child

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	2021		2020		Turnover		Profit for the year	
	2021	2020	2021	2020	2021	2020	2021	2020
	£000	£000	£000	£000	£000	£000	£000	£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	2020	2021	2020
	£000	£000	£000	£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

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Notes forming part of the financial statements for the year ended 31 December 2021

10 Creditors

	Group		Charity	
	2021	2020	2021	2020
	£000	£000	£000	£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	-
	<u>898</u>	<u>1,124</u>	<u>902</u>	<u>1,123</u>

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				
	<u>249</u>	<u>580</u>	<u>4</u>	<u>6</u>

12 Analysis of group net assets between funds

Fund balances at 31 December 2021 are represented by:

	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
	£000	£000	£000	£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	<u>2,973</u>	<u>1,539</u>	<u>4,512</u>	<u>4,316</u>

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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
	£000	Income £000	Expense £000	Transfer £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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total net assets	2,759	7,508	(7,294)	-	2,973
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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.

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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 £000	Movement during the year			At 31 December 2020 £000
		Income £000	Expense £000	Transfer £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 £000	Income £000	Expenditure £000	2022 £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

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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 reclassified from restricted to unrestricted funds.

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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

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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.