

**War Child**

**Annual Report and Financial Statements**

**Year Ended**

**31 December 2022**

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## 1. FORWARD FROM CHAIR

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

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

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

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

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

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

John Fallon  
Chair of Trustees

## 2. EXECUTIVE SUMMARY

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

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

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

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

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

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

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

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

### 3. OUR YEARS IN NUMBERS

Total Direct Beneficiaries for War Child UK = 256,700

Income: **£19,096,000**

Expenditure: **£16,960,000**

### 4. STRATEGIC REPORT

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

#### 4.1 WHO WE ARE

##### Our vision and mission

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

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

##### Our strategic principles

Our five strategic principles help us achieve our mission:

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

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

#### Our values

##### **BOLD**

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

##### **ACCOUNTABLE TO CHILDREN**

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

##### **TRANSPARENT**

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

##### **COMMITTED TO EACH OTHER**

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

#### Our objects and activities

The objects in our Memorandum of Association are:

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

## **4.2 OUR REACH**

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

At country level, we reached:

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

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

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

### 4.3 OUR COUNTRY PROGRAMMES IN 2022

#### AFGHANISTAN

##### 2022 Achievements

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

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

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

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

## Future Plans

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

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

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

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



## CENTRAL AFRICAN REPUBLIC

### 2022 Achievements

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

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

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

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

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

### Future Plans

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

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

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

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

## DEMOCRATIC REPUBLIC OF CONGO

### 2022 Achievements

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

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

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

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

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

- Strengthen our contributions to community and institutional child protection efforts, providing an environment that is safer, more inclusive, and more engaged towards their social, economic, and cultural reintegration.
- Support children and young people to access quality protection services within their community.
- Equip communities and young leaders with the skills and knowledge to reintegrate children and young people formerly associated with armed groups.
- Improve access to education, life skills training, and support for children and young people affected by conflict or at risk of exclusion.

### **Future Plans**

2023 is expected to be another difficult year. The delay of the elections could create further tension, and possibly, demonstrations in Kinshasa, Goma, and other parts of the country. The increased presence of foreign armed actors with no clear mandate in eastern Democratic Republic of Congo, along with the gradual reduction of operational capacity from MONUSCO (United Nations Peace Mission in The Congo), will create significant access challenges and is likely to lead to further population movement. Foreign troops are expected to remain, and to create tensions (at least) in the electoral process. Under such conditions, it seems difficult to anticipate the state presence and authority to improve in 2023, and to expect anything but a deterioration with regards to humanitarian needs. Therefore, Democratic Republic of Congo is expected to continue moving further from the Nexus approach towards humanitarian / emergency needs, that will be increasingly under-funded and responded to with increasing competition and therefore reduced quality. This is expected to fuel poverty, discontent, negative coping mechanisms and violence.

In 2023, programmatic efforts will focus on reintegration through strong partnerships, advocacy, youth leadership and child protection and safeguarding. We will continue to target children and youth coming out of armed groups as well as children and youth survivors of sexual violence. Other plans include scaling-up community-based reintegration of children formerly associated with armed groups in Masisi, North Kivu, a project that is currently funded by UNICEF.

In summary, for the year 2023, War Child UK will develop its programmes in line with the country's 2021-2023 strategic objectives, which are:

- To ensure that children and young people affected by armed conflict, humanitarian crises and discriminatory social practices are protected from abuse, violence, and socioeconomical exclusion by accessing coordinated and quality protection services at the community level.
- To ensure that communities and young leaders are organised and equipped to contribute to the reintegration of children and young people and prevent the use of negative coping strategies by children, mainly by girls.
- To ensure that children and young people affected by conflict or at risk of exclusion have improved access to education in safe schools (safe spaces), life skills training and vocational

training to promote their reintegration.

## IRAQ

### 2022 Achievements

War Child UK's current response in Iraq is focused on Education – specifically Early Childhood Development (ECD), Protection, and Psychosocial support (PSS) programmes in Mosul, Baghdad, Fallujah, Ramadi, and Basra. The 2022 Humanitarian Needs Overview estimates that there are 2.5 million people in need of humanitarian assistance in Iraq. This figure is a dramatic reduction from 2021 when 4.1 million people needed humanitarian assistance, this is because OCHA has tightened its definition of humanitarian need to focus only on those with the deepest levels of vulnerability. As a result, there are countless more people in need of assistance, with a substantial proportion of those youth and children.

In 2022, OCHA announced an end to the emergency in Iraq, and the withdrawal of its humanitarian architecture there. The dual impact of the retraction in foreign assistance during the COVID-19 pandemic and the shift in focus on the war in Ukraine, has lead donors, eager to withdraw from Iraq after a nearly consistent presence since 2004, to push the government in assuming responsibility for meeting the basic needs and services of its population.

The needs of children remain serious in Iraq. Over 3 million school aged children are out of school, and approximately half of all displaced children are not attending school. Iraq ranks 140 out of 149 countries in terms of access to education. School dropouts are prevalent in the transition between primary and secondary school, particularly for girls, with child marriage driving school dropouts. For those in the formal education system, education quality has a significant impact on learning. Nearly 50% of the population of Iraq is under 19 years of age, and 20% of the population is between 15 and 24. There are limited opportunities to absorb the population into productive learning, employment, and enterprise opportunities. The potential of young people, after decades of conflict, remains untapped and they continue to be overlooked, their needs unmet, and meaningful opportunities all too rare to come by. The social services system in Iraq remains fractured and there remains limited case management services and solutions to addressing protection issues.

In 2022, War Child UK was able to reach 4,524 people - 2,764 children and 1,760 adults - within the governorates of Anbar, Baghdad, Basra and Ninewa. This year we delivered activities centred around quality Early Childhood Development (ECD), access to education for children and young people whose education has been disrupted by conflict and youth empowerment and employment.

ECD activities have been delivered through the provision of in-person classes for children in IDP (Internally Displaced People) camps and in multi-purpose community centres that we have set up. These classes provide children with basic learning skills, so they are better equipped to enter the formal education system. Recognising the need for a holistic approach, we have also been providing caregivers and parenting skills sessions so that they can provide home-learning support to their children. Our other education centred activities have focused on making schools more accessible through infrastructure rehabilitation, catch-up classes and accelerated learning, community-led back to school campaigns, as well as protection, well-being and education systems strengthening. Through our youth work, we helped empower marginalised youth with life and job skills to support them in their future careers. This was delivered through trainings including computer skills and life skills, apprenticeship placements and the formation of youth advocacy groups.

Moreover, we provided psychosocial support and contextualised protection assistance to highly vulnerable children and youth through the provision of case management, as well as the delivery of specialised psychosocial support sessions. Our teams also worked with community members, leaders, parents and caregivers, and youth to form and strengthen different community-based groups to support child protection and education within their communities.

### **Future Plans**

War Child UK has established a strong presence in the education sector, particularly through its provision of ECD. However, education has long been underfunded in Iraq in comparison to the scale of its needs. Given the state of education in Iraq it is likely that within the next 2-3 years, significant development funding will become available for education in Iraq. As such we will continue our work in education with a focus on capacitating the formal school system blended with limited direct service provision where necessary.

In order to help supplement the administrative needs to conduct ongoing education programming, we will also invest in youth employment and youth advocacy. We will also capitalise upon our strong protection capacity to position ourselves for integrated programming with livelihoods to achieve protection outcomes within larger livelihoods programmes. The Iraq office will also work to identify opportunities for implementing VoiceMore as well as working with networks for youth focused or youth led civil society organisations, to support a platform for, and building their capacity for collectively influencing decision makers within their communities. Iraq presents an opportune context for engaging in reintegration programming and we will continue to engage with reintegration discussions going on within the country. In light of the challenges faced by returnees and non-displaced communities alike, will explore how it can build upon War Child UK's reintegration learnings and bring them to Iraq through adapting the War Child UK Community Based Reintegration and Security model (CBRS) to the context to promote the reintegration of Children Associated with Armed Forces and Armed Groups (CAAFAG) into the social fabric.

Given the changing landscape, the Iraq Office has already begun to consider handover in all its project designs. It is unlikely that there will be subsequent rounds of funding for direct service delivery and so the shift in programming over 2023 will look towards building stronger systems for service provision rather than addressing service provision itself. We will seek to build a relationship with relevant government departments at both the ministerial and local level to secure them as strong partners in program design and outcome across its portfolio.

## **YEMEN**

### **2022 Achievements**

Throughout 2022, Yemen has remained one of the worst humanitarian crises of our generation. The latter half of 2021 saw a dramatic increase in fighting, and in October 2022, the UN-brokered country-wide truce was not renewed. As the war enters its ninth year, 21.6 million people require humanitarian assistance, of which half are children.

Many public services have been destroyed, leaving children and families with little access to education, healthcare, water, and sanitation. Over 2.4 million school-aged children are out of school and over 2,900 schools have been destroyed, damaged or are now being used for non-education purposes such as providing temporary shelter to internally displaced people. The conflict has exacerbated pre-existing

food insecurity and over half of all Yemenis, 17.4 million people, are facing food insecurity. As the war continues and families' vulnerabilities increased, children are facing high levels of malnutrition, remain out of school and are at increasing risk of having to engage in negative coping mechanisms such as forced labour and child marriage.

Despite the ongoing conflict, during 2022, War Child UK were able to reach 15,490 children and families in Ibb, Taiz and Aden governorates of Yemen. Education work in Yemen focused on classroom rehabilitation, including provision of gender sensitive WASH (Water, Sanitation, and Hygiene) facilities, in collaboration with the local education authorities, providing teaching kits and school materials, providing children with school and hygiene kits, supporting schools with recreational kits, training teachers, and establishing temporary learning spaces. All education programming focused on providing safe and inclusive education to children affected by conflict.

A large part of War Child UK's work in Yemen focuses on child protection. This is done through the provision of case management services and referrals of cases where needed, establishing Child Friendly Spaces, and providing structured and unstructured psychosocial support through trained facilitators, delivering positive parenting sessions, and establishing and training Community Based Child Protection Committees to ensure communities put the safety and wellbeing of children at their centre. War Child UK has also delivered Mine Risk Education, supported children with accessing legal documentation to enable them to attend school and access other public services, and delivered cash for protection programming. War Child UK's community-based approach ensures that communities, and children, remain safe, even once our projects have finished.

War Child UK has also continued our cash and livelihoods support work, providing households in Ibb with unconditional cash grants that can be used to support households most basic needs while ensuring dignity and choice for the households in deciding how to spend their money.

### **Future Plans**

In 2023, War Child UK will continue to deliver quality Education and Child Protection programming in several locations across the country. This will include the rehabilitation of more schools, provision of necessary school equipment and training for teachers. We will also continue to provide children with safe spaces in which they can receive specialised psychosocial support and case management services. In addition to this, and through our new UK Aid Match programme, War Child UK will build on our experience of providing cash and livelihoods support to vulnerable households, alongside vocational and business training and microgrants.

War Child UK will also focus on delivering more integrated programming, delivering child protection support alongside education programming, and providing comprehensive programmes which address multiple needs for the most vulnerable children and families.

Given the ongoing conflict, we anticipate the humanitarian needs of the Yemeni population will increase throughout 2023, creating an even more complex operating environment for War Child UK. War Child UK will however continue to draw upon our experience and learnings from 2022, to ensure we are able to reach even more children throughout 2023.

### **OTHER COUNTRIES UPDATES – UKRAINE**

In March 2022, War Child UK decided to provide emergency assistance to families affected by the war in Ukraine and began emergency response operations in Ukraine and neighbouring countries (Moldova

and Romania, and later on Hungary). It was a partner-led emergency response with a focus on partner capacity strengthening. In Moldova, War Child UK partnered with the National Centre for Preventing Child Abuse (CNPAC), Children, Communities, Families (CCF), and La Strada and began implementing several Mental Health and Psychosocial Support (MHPSS), child protection, education, and cash and voucher assistance interventions to Ukrainian refugees living in Refugee Accommodation Centres (RACs) across Moldova. In the early phases of the emergency response, War Child UK partners CNPAC and CCF also assisted Ukrainian refugees at the Blue Dots, which were help centres set up by UNHCR and UNICEF to support refugees arriving in Moldova at border crossings and other public spaces. War Child UK partners established child-friendly spaces within the refugee accommodation centres where they also facilitated several MHPSS interventions for children, including TeamUp and art therapy. Other activities implemented in Moldova included the facilitation of caregiver and parenting sessions to caregivers as well as support to vulnerable families by providing vouchers that could be exchanged for food and other household goods.

In Ukraine and Romania, War Child UK partnered with International Step by Step Association (ISSA) and its national associations, i.e., Ukraine Step by Step Foundation (USSF) and Blaho Charity Foundation in Ukraine, and the Centre for Education and Professional Development (CEPD). In Ukraine, USSF rehabilitated kindergartens and supported children to return to learning by providing educational learning materials. Blaho provided shelter and education to marginalised Roma communities. CEPD provided support for kindergartens. ISSA also provided teaching and capacity building to kindergarten teachers in Ukraine and Romania.

By the end of the year, War Child UK had provided capacity strengthening on diverse topics, including MHPSS, child protection, and cash and voucher assistance interventions to more than 500 partner staff and frontline workers in Moldova, Ukraine, and Romania. In addition, War Child UK reached more than 12,000 children (12,694) children with MHPSS (including TeamUp), child protection, and education activities in Moldova, Ukraine, and Romania, and 4790 adults with MHPSS interventions (caregiver and parenting support) and with cash and voucher assistance.

## PROJECT DESCRIPTIONS

### AFGHANISTAN

**Open Society Foundations: Provision of lifesaving protection services and cash assistance to the most vulnerable children and families, particularly those who have been displaced, whilst strengthening the resilience of civil society in Herat Province. Duration:** 12 months (July 2022 - July 2023).

This project has provided emergency protection services and cash assistance to the most vulnerable children and families in Herat. The project established and strengthened 6 community-based child protection committees and conducted awareness raising reaching 6000 individuals; established 6 child friendly spaces provided PSS (Psychological Support) services to 900 participants and provided cash for food to 1500 vulnerable households, covering food expenditure for their basic food needs for a household of 7 people over the period of 1 month. The final component of this project has strengthened civil society organisations through partnership with WASSA and CRDSA – two experienced national civil society organisations. The project assessed the needs of over 25 civil society organisations and selected 10 that could benefit from capacity building funds. In 2023, these resources will be disbursed to the selected organisations and chosen activities will be implemented.



**OCHA: Provision of Education in Emergency to crisis-affected girls and boys in Herat and Badghis provinces (Education in Emergencies). Duration: 12 months (March 2022 - February 2023).**

The project aimed to increase access to quality education for emergency-affected girls and boys in remote and hard-to-reach areas, by providing learning opportunities to 7875 children (3,150 boys & 4,725 girls) through the establishment and running of 225 temporary learning spaces in 4 high priority districts (2 in Herat and 2 in Badghis). War Child UK recruited and deployed 225 teachers (60 % female) who all received training on the standardised Teachers in Crisis Contexts curriculum. Temporary Learning Spaces (TLS) have been equipped with psychosocial support (PSS) kits which include play-oriented/recreational materials suitable for a variety of age categories. Learning spaces have also been equipped with age-appropriate teaching, learning, and hygiene materials. WASH (Water, Sanitation, and Hygiene) facilities have been built/rehabilitated in the TLS to promote hygiene practices. Feminine hygiene kits (for adolescent girls) have been provided to support the hygiene needs of girls. Community members and other education stakeholders are mobilized to support out-of-school boys and girls in accessing and continuing their education, by conducting community-level back-to-school awareness-raising campaigns on the importance of education for children's development and wellbeing, with a focus on girls' education. Training is being provided to teachers and Community Education Committee/School Management Committees members on child safeguarding and Prevention of Sexual Exploitation and Abuse (PSEA), and how to safely identify and refer children in need of child protection and education support services. The team are currently assessing opportunities to continue our Education in Emergencies work further into 2023.

**UNICEF: Provision of Emergency child protection services for children affected by drought, economic crises, conflict, displacement and COVID 19, in Herat, Ghor, Farah and Badghis. Duration: 24 months (August 2022 - July 2024).**

This programme is the largest project in the War Child Afghanistan portfolio. In partnership with UNICEF, War Child UK aims to drastically scale up child protection in emergency response in Western region through provision of integrated child protection in emergency services in 20 remote districts that were previously unreachable due to conflict. These districts are selected as there were no child protection services provided by any actors in the past, or currently. Services include the provision of mental health and psychosocial support for children and caregivers through child-friendly spaces and mobile teams, as well as households/parents and group counselling, case management and family tracing and reunification of unaccompanied and separated children; referral to other social services and strengthening of community-based child protection mechanisms to raise awareness on child protection issues and create a protective environment for children affected by multiple crises in the targeted provinces. In addition, the provision of essential child protection services to children in conflict with the law in the Juvenile Rehabilitation Centre in Herat including PFA and MHPSS (mental health and psychosocial support) through child-friendly spaces and referral to specialised services, when possible. The project will train 750 social workers who will contribute to the provision of child protection services. The project will establish a multipurpose, transient centre to support and provide services including case management to unaccompanied and separated children including children working and living in the street. Linkages will be created with the residential centres, and we will ensure that child safeguarding policy are developed and implemented in all residential care centres in the Western Region. War Child UK will support the capacity strengthening of two local NGOs who will contribute to the implementation of the programme to ensure quality in all project activities and enable partners to gain technical knowledge in child protection and implement projects independently in future.



**TDH/EU: Strengthening the Rule of Law in Afghanistan to improve access to justice for women and girls. Budget EUR 299,997.00 (GBP 264,216.30). Duration:** Originally 36 months (December 2020 – November 2023), now extended to 48 months (December 2020 – November 2024).

This project aimed to enhance safe and fair access to justice for women, girls and boys surviving violence. It is implemented in consortium with Terre des hommes (TdH) (lead), War Child UK, AEPO and AIBA in Kabul, Nangarhar (Torkham and Jalalabad), Takhar, and Herat, with War Child UK implementing it in Herat. The project aims to provide specialised legal aid services to women and girls, but also tackles the awareness and empowerment components to realistically increase their resilience. War Child UK's activities include the provision of comprehensive and tailor-made PSS services to women and children survivors of violence; the creation of women's and children's safety nets through peer activities and a family strengthening support programme; the provision of literacy classes and life skill sessions to women and child survivors; the provision of technical and material support, including vocational training; awareness-raising for women and children survivors of violence, their families and community members. In August 2021, the project was suspended due to the new political context and the sensitive nature of the project. The project is currently undergoing a redesign process, to ensure that it can be implemented safely in the new conditions, likely with an increased focus on livelihoods activities.

**UNICEF: Provision of comprehensive child protection services to children deported from Iran, those affected by humanitarian situation and children at risk of their rights being violated (children in need) in the Western Region. Duration:** 12 months +5-month extension (November 2021 to December 2022). Likely to be extended to January 2025.

War Child UK has been working in Western Afghanistan in partnership with the IOM (International Organization for Migration) and UNICEF to respond to the needs of vulnerable unaccompanied and separated children since 2014. This grant was a one-year extension of previous programming until 31 October 2022 that has now been extended until January 2023. From October 2021 to the end of 2022, the project supported 2,400 unaccompanied minors (UAMs) and separated children deported across the border with Iran with critical child protection services including psychosocial support, case management, and family tracing and reunification services. It also provided 650 children deported from Iran and at-risk children with socio-economic support. The project also works to support Child Protection actors, working in collaboration with the national and districts Child Protection Action Network (CPAN), and through the establishment and training of 62 community-based child protection centres (CBCPCs) in both Herat and Badghis to promote child protection monitoring, and ensure community participation and capacity to identify and respond to child protection issues. Lastly it aimed to reach 29,300 community members through awareness-raising, community dialogue and theatre sessions on child protection, Explosive Ordnance Risk Education (EORE), girls' education and prevention of harmful practices. The War Child UK team are currently submitting an extension of this project, with a high likelihood that the programme will be continued for a further 2 years, until January 2025.

**UNICEF: Provision of Child Protection in Emergency Services in Ghor Province. Budget: Afn 10,556,692.00 (GBP 85,680.48). Duration:** 8 months (23 June 2021 to 22 February 2022).

This 8-month emergency response project in Ghor province aimed to ensure that 100 girls and 200 boys were provided with child protection services, including psychosocial support, family tracing and reunification of unaccompanied and separated children, and immediate lifesaving support to the most vulnerable children and their families. We reached 300 girls and 400 boys with messages on landmines and explosive remnants of war and protection issues, while 50 social workers, CPAN members and

partners were trained on GBV (Gender Based Violence) prevention and risk mitigation in line with the Inter-Agency Standing Committee (IASC) GBV Guidelines. Finally, the project strengthened the capacity of 8 social workers to respond to child protection needs, particularly GBV.

**OCHA: Integrated Child Protection in Emergency Assistance for the Most Vulnerable Girls and Boys Affected by Conflict, Drought, and COVID-19 in Herat, Badghis and Ghor. Budget: USD 398,394.71 (GBP 299,544.89). Duration: 8 months (21 June 2021 to 28 February 2022).**

An integrated emergency response child protection project to address the growing humanitarian child protection needs created by drought, conflict, COVID-19, and other emergencies affecting boys, girls, women, and men. The project's purpose was to ensure vulnerable children and families have timely and effective access to child protection assistance and increase their psychosocial wellbeing and resilience to future shocks. The project had three main objectives: 1) To strengthen community-based child protection mechanisms to create a protective environment and to address child protection issues and create a sustainable link for the promotion of child protection, including capacity-building, coaching, and mentoring, organizing joint awareness-raising campaigns, and strengthening coordination and referrals.; 2) To increase the psychosocial well-being of boys and girls affected by conflict, drought, and COVID-19 through the provision of Psychological First Aid (PFA) and PSS; 3) To provide specialised child protection services through the case management approach, including FTR (Family Tracing and Reunification).

**Choose Love, Mackintosh Foundation, and Dullatur Foundation: Emergency Cash Assistance. Budget: GBP 90,000. Duration: 6 months (1 November 2021 to 30 April 2022).**

These three grants of £30,000 from Choose Love, £50,000 from the Mackintosh Foundation, and £10,000 from the Dullatur Foundation (all combined into one project) enabled War Child UK to provide cash assistance for an estimated 146 households in Western Afghanistan in two monthly instalments. This helped to restore their access to food and medicines following widespread internal displacement and financial insecurity that has been affecting Afghanistan since the Taliban took control of all provinces on 15 August 2021.

**OCHA: Provision of Holistic Child Protection in Emergency Assistance to Crisis-Affected Girls and Boys in Herat, Badghis, and Ghor Provinces. Budget: USD 500,340.34 (GBP 417,533.44). Duration: 6 months (April 2022 – September 2022).**

This holistic emergency response, child protection project aimed to address the significant humanitarian child protection needs caused by drought, conflict, COVID-19, and deepening poverty of displacement-affected boys, girls, women, and men in three provinces (11 districts) of Afghanistan for a six-month period. The project sought to reduce negative coping strategies and build resilience by enhancing the wellbeing of children and families. The project strengthened Community-Based Child Protection Mechanisms through capacity-building training, coaching, and mentoring, organizing joint awareness-raising campaigns, strengthening coordination and referrals, and linking CBCPCs with multi-sectorial actors such as education, health, food, livelihoods, shelter, water, and sanitation. War Child UK delivered psychosocial activities through 12 child-friendly spaces across the three targeted provinces. War Child UK also continued to manage and capacity-build a team of trained caseworkers to provide case management to emergency-affected boys and girls. The project also supported the provision of cash assistance/protection assistance for the most at-risk individuals living in vulnerable households, to enable them to access services, meet basic essential needs, respond to protection risks, and reduce the risks of adopting negative coping mechanisms in the short term.

**OCHA: Emergency Cash Assistance to Food- Insecure Households in Herat, Ghor and Badghis Provinces. Budget: USD 534,323.98 (GBP 445,892.75). Duration: 6 months (February 2022 – August 2022).**

This project provided vulnerable households in Herat, Ghor, and Badghis with emergency food assistance to enable drought and conflict-affected people to meet their basic food needs. 2,000 households were targeted in the Western Region: 800 in Gulran district (Herat province), 600 in Chaghcharan district (Ghor province), and 600 in Jawand district (Badghis province). The 3 targeted provinces were classified at level 4 (Emergency) based on the latest IPC (Infection Prevention and Control) analysis. Under this project, the most vulnerable households were selected based on food insecurity vulnerability criteria through an assessment guided by War Child UK's Standard Operating Procedures as well as community consultations; and were be provided with two rounds of cash transfers. The planned activities enabled households to meet their basic food needs which, in turn, contributed to reducing asset depletion and reliance on negative coping mechanisms.

**Education Cannot Wait: Protecting and Promoting the Wellbeing of Afghan Girls and Boys - including Adolescents- Through Access to Quality, Flexible Learning Opportunities. Budget: USD 516,583.00 (GBP 431,087.92). Duration: 15 months (January 2022 – March 2023).**

This emergency response project in Herat province to preserve access to education to promote and protect the wellbeing of girls, boys, adolescents, and female teachers in 6 targeted areas. The project had three outcomes: 1. Increased access to education for crisis-affected girls and boys, including adolescents. Under this, War Child UK supported the provision of education for 5,428 children in 155 temporary learning spaces (TLSs), this included rehabilitation of TLSs, age-appropriate teaching and learning and hygiene materials. War Child UK recruited and deployed 155 teachers (60 % female) to teach in the 155 TLSs. Community members and other education and protection stakeholders were mobilized to support out-of-school children in accessing and continuing their education in target locations by conducting community-level back-to-school campaigns and conduct awareness raising sessions with community leaders and parents the importance of education, with a focus on girls' education. Outcome 2: Teachers were supported to provide better quality education, including on social emotional learning. War Child UK supported 155 teachers to deliver better quality education, including on social emotional learning through trainings. Teachers also received structured support from coaches/mentors on safe and supportive behaviour management and classroom management, pedagogy, and other core subjects. War Child UK equipped temporary learning spaces with PSS kits which include play-oriented/recreational materials suitable for a variety of age categories was also conducted under this outcome. Outcome 3: Communities and education stakeholders strengthen measures to improve the well-being and protection of girls and boys, including adolescents and those most marginalised. Under this intervention, training was provided to teachers and Community Education Committee/School Management Committees members on child safeguarding and Prevention of Sexual Exploitation and Abuse (PSEA), and how to safely identify and refer children in need of child protection and education support. War Child UK also conducted risk mapping workshops with education stakeholders and through this process identified age and gender appropriate community-based solutions to minimize threats to children's access to school.

**OCHA: Provision of Lifesaving Child Protection Services to most Vulnerable Children in Herat, Badghis and Ghor Provinces. Budget: USD 392,304.80 (GBP 327,377.90). Duration: 6 months (January 2022 – June 2022).**

This emergency response project was implemented in four Afghanistan Humanitarian Fund priority districts (2 in Herat, 1 in Badghis and 1 in Ghor) over six months. It responded to acute child protection

risks by scaling up lifesaving child protection activities to prevent, mitigate and respond to abuse, neglect, exploitation, and violence faced by girls and boys. The project aimed to enable equitable, inclusive, and safe access to quality child protection services for children and families affected by multiple shocks that lead to deepening humanitarian needs due to existing and recent crises, including conflict, displacement, poverty, drought, and the COVID-19 pandemic. The project addressed protection needs through 1) case management services for children, using vulnerability criteria and referral mechanisms that enhance their access to other services; 2) PSS services and PFA through static and mobile Child-Friendly Spaces (CFS) operated by trained facilitators; 3) Strengthening community-based child protection committees through training and mentoring to enable them provide support in identification and referral of child protection cases in their respective communities to the service providers, and to support coordinated responses to child protection needs, particularly case management needs. 4) Working with community-based networks to conduct awareness-raising and information-sharing on critical child protection issues to enhance child protection knowledge in affected communities and respond to identified needs.

## **CENTRAL AFRICAN REPUBLIC**

**UNICEF: Mobile Team Project in Ouham, Ouham-Pendé and Vakaga Prefectures. Budget: GBP 672,173. Duration: 24 months (April 2020 to March 2022).**

This project was launched in response to the multiple conflict-related human rights violations which persist in Ouham and Ouham-Pendé prefectures and continue to gravely affect children, particularly the recruitment and use of children by armed groups. War Child UK and UNICEF, working with other actors, including national and international NGOs and national government representatives, established and coordinated four "Emergency Teams" (two in Paoua and two in Bossangoa) with the aim of providing emergency assessments of and responses to the protection needs of conflict-affected children. These teams, when deployed in the field, monitored and reported on grave violations committed against children and conducted protection analyses - their findings were used for national advocacy. The project also included support to community-based protection structures (RECOPE) and temporary foster families; the establishment of early warning mechanisms in communities; multisectoral support to SGBV (Sexual Gender Based Violence) survivors; support to and reunification of unaccompanied and separated children; and support to the reintegration of children released from armed groups. During implementation phase, the project was extended to Birao in Vakaga prefecture.

**UNICEF: Resilience and Stabilisation Project in Ouham and Ouham-Pendé Prefectures. Budget: GBP 447,457. Duration: 24 months (October 2021 to February 2023).**

This project aims to strengthen the resilience and stabilisation of reintegrated former children affected by armed conflict, including Children Associated with Armed Forces and Groups (CAFAAGs), and victims of GBV in Paoua in the Prefecture of Ouham-Pendé, and is also caring for those affected by post-electoral conflicts in the Prefectures of Ouham and Ouham-Pendé. This will be delivered through case management, PSS, and community-level protection in Paoua and Bocaranga. Activities in Bossangoa and Paoua ended in September 2022, whilst our activities in Bocaranga continued until February 2023.

**GOAC: Sustainable school meals and quality education in Ouham, Central African Republic. Budget: GBP 49,966. Duration: 12 months (October 2021 to September 2022).**

This project complemented UNICEF projects being delivered in the Ouham prefecture, and improved education for primary school children, particularly those at risk of engaging in the worst forms of child labour. The project took place in 5 schools in the sub-prefecture of Bossangoa, located in areas characterised by poor school resources and high levels of food insecurity and malnutrition in the context of ongoing tension and conflicts. The project addressed the following Sustainable Development Goals: 4. “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all” by training and supporting 90 teachers (including parents-teachers) and providing teaching material to foster school enrolment, attendance and quality learning; and 2: “End hunger, achieve food security and improved nutrition and promote sustainable agriculture” by providing meals to 1,200 children based on local and sustainable agriculture.

**Strengthening the resilience of children affected by armed conflict in the Bamingui-Bangoran Prefecture. Duration:** 14 months (January 2022 – February 2023).

**Donors: UNICEF. Budget:** GBP 414,780; **Stanley Thomas Johnson Foundation. Budget:** GBP 54,071 (funding provided from January 2022 – December 2022).

This project was focused on strengthening the resilience of children and young people affected by armed conflict in Ndélé, Bamingui-Bangoran prefecture, with a particular focus on children associated with armed forces and groups (CAFAAGs). Specifically, the project; 1. supported the reintegration of CAAAGs and other children at risk through a community-based resource case management approach with community case managers (follow-up of 250 reintegrated in 2019-20, and reintegration of 180 new children); 2. Holistically supported 50 GBV survivors and 40 unaccompanied/separated children through a community resource-based case management approach with community case managers; 3. provided community-based psychosocial support to children through safe child-friendly spaces already established and facilitated by youth clubs (peer educators) supported to conduct sports and recreational activities with their peers with the support of community case managers and RECOPE; d. strengthened the protective environment for children through RECOPE and birth registration.

## **DEMOCRATIC REPUBLIC OF CONGO**

**UNICEF: Support for Child Victims of Sexual Violence and Children with Specific Protection Needs and Strengthening Protection Mechanisms Against Exploitation and Sexual Abuse in Masisi Territory. Budget:** USD 609,343.00 (GBP 491,496). **Duration:** 7 months (July 2022 – February 2023).

This project aims to support for child victims of sexual violence and children with specific child protection needs and strengthening protection mechanisms against exploitation and sexual abuse in Masisi territory. The project proposes to work with local authorities and actors to contribute to more sustainable solutions for children, both individually and collectively, to mitigate the risks of aggravation and contribute to breaking the cycle of vulnerability of children and communities. Community anchoring will be essential for the project's success. The project will directly target 30 unaccompanied children, 30 Girls Associated with Armed Forces and Armed Groups, 150 survivors of gender-based violence and 175 child protection social workers/agents.

**Bureau of Democracy, Human Rights, and Labor: Sauti Yetu, Maisha Yetu - Youth Action for Protection and Peace. Budget:** USD 880,000.00 (GBP 734,358.99). **Duration:** 18 months (October 2022 – May 2024).

This 24-month project in Masisi, North Kivu - “Sauti Yetu. Maisha Yetu / Our Voice. Our Life”: Youth Action for Protection and Peace - brings together a unique consortium of partners who are leaders in the areas of child protection and reintegration of children affected by armed conflict (CAAC): War Child UK, Watchlist on Children and Armed Conflict, Action Sociale pour la Promotion des Laissés pour Compte (ASPLC). The overarching aim of the project is to improve protection, recovery, and reintegration of children affected by armed conflict in Democratic Republic of Congo, particularly girls and young women, through the strengthened ability of advocates to increase knowledge and recognition of, and action on, grave violations against children at the local, national, and international level. The consortium will utilise tried and tested approaches that have a proven impact on national and international policymaking, preventing and reducing child recruitment, and holding policymakers and government accountability. Learning from pilot projects, existing evidence of what works, and design engagement with youth advocates and communities has informed the design of the action.

**Ending the Worst Forms of Child Labour (Masisi, North Kivu). Duration:** 3 years (October 2019 to September 2022).

**Donors:** FCDO Aid Connect. Budget: GBP 895,282.69; **Rangoonwala Foundation.** Budget: GBP 13,000; **Leri Charitable Trust.** Budget: GBP 10,000; **Geoff Herrington Foundation:** Budget: GBP 20,081.

This programme sought to bring change for boys and girls to enjoy their rights to be protected from the Worst Forms of Child Labour (WFCL) in Central African Republic, Democratic Republic of Congo, and Ethiopia. The programme refers to the “Worst Forms of Child Labour” as defined by Article 3 of International Labour Organisation Convention No. 182, which occurs when children are sold, trafficked, in debt bondage, serfdom or forced labour, or are forcibly recruited into armed conflict, used in prostitution or pornography, or engaged in hazardous work. War Child UK is a main implementing partner in the “Partnership Against Child Exploitation” (PACE) consortium led by World Vision UK; and works, both in Central African Republic and in the Democratic Republic of Congo, on developing context-specific alternatives to the Worst Forms of Child Labour and ensuring that girls and boys understand their rights and agency not to be exploited, whilst identifying drivers of vulnerability and developing a stronger evidence base around the prevention of and response to the WFCL. Key activities included positive parenting, VoiceMore youth advocacy groups, vocational training, and sustainable school meals through school gardens.

**European Commission, DEVCO: Never Too Late to Learn: Providing Displacement-Affected Children with Quality and Protective Alternative Education in the Democratic Republic of Congo (Rutshuru, North Kivu). Budget:** GBP 831,846. **Duration:** 4 years (March 2018 to February 2022).

In partnership with the Norwegian Refugee Council who acts as head of the Consortium, War Child UK implemented an EU, DEVCO-funded project to improve access to quality and protective education for 11,000 displaced children in North Kivu in March 2018, which ran for a total of four years. The project provided early childhood education to children under the age of 6; and contributed to enrolling out-of-school children aged 6-17 whose education has been disrupted into non-formal education (catch-up classes), before supporting their transition into formal education and vocational training. The project also provided life skills programmes (youth clubs and VoiceMore) to enable children to influence and advocate for their own protection. It offered training to teachers to support the learning of vulnerable children; and increased parents’ capacity to make informed educational choices for their children. All activities followed a community-based and participatory approach to ensure ownership and sustainability and aimed to foster access to early childhood education and strengthen child protection in schools and communities. In 2021, the project extended activity implementation to Rwanguba Health Zone.

**UNHCR (United Nations High Commissioner for Refugees): Protection Monitoring 3-Month Phase-Out Project. Budget: USD 103,335.00 (GBP 86,232.94). Duration: 3 months (January 2022 – March 2022).**

This was a 3-month phase-out of the UNHCR-funded protection monitoring project implemented by War Child UK in the Kasai since 2017. As of 2022 UNHCR decided to continue the project with a different partner, therefore, a 3-month transitional agreement was made with War Child UK enabling us to safely phase out activities and hand them over to incoming partner AVSI. The project mainly focused on: - Continuing protection monitoring activities across the 3 Kasai provinces with 13 previous Protection Monitors, but without making any referrals, case management and the provision of assistance (i.e. for purposes of generating statistics); Handing over existing cases of children in host families waiting to be reunified to the new partner (AVSI), and building national partner DIVAS's capacity around this during the transition period; Handing over existing cases of SGBV survivors' files who are awaiting legal support to the Bar Association (previous national implementing partner) and the incoming partner AVSI; Conducting a few community-based awareness-raising activities.

## **IRAQ**

**Education Cannot Wait: Increased Access to Safe, Protective and Inclusive Quality Education to support well-being and learning outcomes. Duration: 30.5 months (December 2021 – June 2024).**

War Child UK is part of a consortium for this project with Terre Des Hommes as the lead, and local partners BROB and SSORD bringing expertise in providing Education and Child Protection services in hard-to-reach areas. The consortium brings to this project expertise in providing contextualised protection services for children and youth affected by migration (CYAM), including IDPs (Internally Displaced People), returnees and refugees in formal and non-formal education settings. This intervention focuses on increasing access to education, protection and well-being, and education systems strengthening outcomes as outlined in the ECW-MYRP. Most vulnerable and out-of-school children will systematically be targeted for ALP (Accelerated Learning Programme), catch-up classes and community led back-to-school campaigns. This action has strong community-based grounding, providing ownership, sustainability and addressing negative social norms and discrimination towards most vulnerable groups (girls, children with disabilities, and CYAM). War Child UK expect to reach 600 boys and 900 girls through this project.

**DRL Consortium Project: The Marla Ruzicka War Victims Fund (Baghdad and Basra). Budget: USD 1,944,579. Duration: 28 months (1 November 2019 to 28 February 2022).**

Our consortium with Heartland Alliance and Handicap International represented War Child UK 's first major US government grant funding. The project worked to help survivors of conflict and their families and communities access the necessary resources to recover in safety and dignity, and contribute to the rebuilding of a democratic, just, and inclusive Iraqi state, including a welcome return to our programme of youth justice. Specifically, the project was implemented across Anbar, Baghdad and Basra providing psychosocial support over 10,000 children, adolescents, youth, and their parents as well as providing case management services, youth livelihoods opportunities and training to government ministries.

**Clifford Chance: Early Childhood Education Support Project (Mosul). Budget: GBP 191,075. Duration: 18 months (1 November 2020 to 30 April 2022).**

This vital 18-month pilot project addressed early childhood development (ECD) needs for children and their parents and reached 2000 children and 2000 parents/caregivers. It also helped inform War Child UK's wider ECD approach to contribute to access to education for children affected by conflict globally. The project took place in Qayarra, Mosul – predominantly through classes held in container sites at 4 school locations in the area, in coordination with the District of Education. This was done through the provision of psychosocial support (Little Fellows), parenting and caregiver skills sessions, including lessons on how to support their children's learning, ECD training for parents and awareness activities with the Department of Education centred around the importance of early childhood education.

**Henri Lambert: Provision of ECD for Children in West Mosul. Duration:** 24 months (November 2021 – October 2023).

This programme will provide 800 children with essential ECD (early childhood development) support. This will be done through the provision of high quality ECD sessions accompanied by a caregiver-support package aimed at helping parents create a home-environment that is conducive to learning. The programme will also provide psychosocial support to children and parents (1500), thus assisting them with dealing with emotional difficulties that can potentially act as a barrier to positive cognitive development. Additionally, the programme will include a strong learning element which will be linked to advocacy efforts aimed at engaging local and global ECD actors. The learning components will see project staff across the two countries co-designing a rigorous monitoring and evaluation process and exchanging experiences with the purpose of producing strong policy briefs and actionable recommendations. These will then be shared with global ECD actors such as the Moving Minds Alliance and Global Education Cluster and will hold various events and roundtables to engage global donors and policy makers.

**UNICEF: Youth Innovation Labs Basra. Duration:** 12 months (November 2022 – October 2023).

This programme will seek to work closely with and through the Ministry of Youth and Sports to meet the needs of youth in Iraq through both capacitating targeted individuals, especially girls, as well as working to empower youth to address the enabling environment. Youth will be targeted at an individual level through providing 400 youth targeted in Basra with foundational life skills, technical skills, and entrepreneurial skills utilising UNICEF's Life skills and Citizenship Education Curriculum (LSCE). This program will be contextualised to ensure these skills are locally relevant, as well as gender responsive. This activity will promote vulnerable and socially excluded girls' right to skills development and learning. It also seeks to enhance employability and recreate the bases of inter-connectedness and social cohesion in fragile contexts, like Iraq. War Child UK will apply a mixed modality of in person learning through and in close coordination with the Directorate of Youth and Sports (DOYS) youth centres as well as utilising UNICEF's online Learning Passport. At the centres themselves, which will serve as Innovation Labs, to ensure an enabling and trustful space, girls will be encouraged and supported by centre staff. This will support them in feeling empowered to engage in their own development.

## **YEMEN**

**OCHA: Provision of critical child protection services for vulnerable children living in the conflicted affected districts of Maqbanah and Makha, Taiz Governorate. Budget: USD 543,884. Duration:** 15 months (January 2021 to March 2022).



This project supported 6,592 conflict-affected people from the host and IDP (Internally Displaced People) communities in Maqbanah and Makha, Taiz Governorate, by strengthening community-based protection mechanisms that prevent, mitigate, and respond to protection issues and providing specialised assistance to children and adults with specific protection needs. War Child UK established three community centres, provided case management services, legal documentation assistance, psychosocial support, and established community-based protection committees.

**OCHA: Provision of critical child protection services for vulnerable children living in the conflict affected districts of Dhi As Sufal and Al Makhadir, Ibb Governorate. Budget: USD 413,845. Duration: 12 months (August 2021 to August 2022).**

This project supported 1,861 conflict-affected children and adults from the host and IDP communities by strengthening community-based protection mechanisms that prevent, mitigate, and respond to protection issues and providing specialised assistance to children and adults with specific protection needs. Specifically, this will be done through the provision of micro-grants for community protection committees, case management for children, cash for protection and psychosocial support delivery.

**OCHA: Provision of emergency, life-saving assistance and protection to the most vulnerable in Ibb governorate Duration: 12 months (October 2022 to September 2023).**

War Child UK has been working in Ibb governorate, with a previous UNOCHA (United Nations Office for the Coordination of Humanitarian Affairs) Child Protection grant until December 2022. This project is a continuation of this work, to respond to the child protection needs of vulnerable children in the area, as well as continue to capacity build the surrounding community to enhance the overall protective environment. We will be continuing the vital work that was set-up in the first phase of this project, which includes: provision of specialised case management for children and referrals to other local agencies, provision of cash for protection assistance, continued support to community-based child protection committees, capacity building for governmental and non-governmental partners on Child Protection topics and training to community groups to set up micro-grants in their areas.

**OCHA: Improving access to quality inclusive accredited formal education for most vulnerable children in both districts of Al Mansoura and Dar Sa'ad, Aden Governorate. Duration: 19 months (August 2021 to March 2023).**

This project will directly assist a total of 2,080 beneficiaries of the most vulnerable children, children with disability, muhamasheen, working and out of school children, and girls and female teachers, and school personnel in Al Mansoura District and Dar Sa'ad, Aden governorate. As educational services are seldom close to households this poses a key barrier for persons with disabilities, and female children and teachers and families cannot afford costs of transportation nor learning materials. Additionally, some schools have limited capacity and unsafe learning environments, so we will rehabilitate schools and provide essential learning materials including desks, whiteboards and teacher kits. Moreover, volunteer teachers are not being paid and so we will provide these teachers with monthly incentives to ensure continued education provision. We will also provide a number of teacher trainings to better equip teachers to work in this environment, including training on topics such as hygiene promotion and working in crisis contexts, with the aim to enhance the overall quality of the education provided.

**Children in Conflict: Food Security and Livelihoods and Education in North Yemen. Duration: 10 months (December 2022 – September 2023).**

The project will run from 1 of December 2022 to 30 September 2023, with MPC transferred in four rounds throughout the project. 393 households (HH) will receive a multi-purpose cash transfer (MPC),

contributing to enabling them to meet their basic food needs. These households comprise (275 Men, 413 Women, 825 Boys, 1,238 Girls, a mixture of IDPs and host community) will be targeted through this intervention. The response was informed by the ongoing child protection project that is being implemented in the proposed district of Al-Makhadir where cases managed by War Child UK social workers and Child Protection Assistants were identified to need food assistance. This is compounded by the recent withdrawal of WFP (World Food Programme) assistance due to lack of funding. Furthermore, other actors do not specifically put a lens on children's food needs. Specifically, this intervention will complement ongoing efforts while responding to evolving needs and child protection gaps. This cash intervention will ensure more comprehensive case management package, through closely working with the child protection team to refer identified children with food needs. This funding will integrate food security and livelihoods activities with the newly secured Child Protection Grant under the Yemen Humanitarian Fund Standard Allocation 1 2022. With this approach and as lesson learned from the last project, authorities (SCAMCHA) will be more flexible to approve Child Protection Projects that are integrated with other sectoral activities.

**CSSF (Conflict, Stability and Security Fund): Protecting the children of Taiz, Yemen from Violence and Exploitation. Budget: GBP 98,000. Duration: 4 months (September 2022 – December 2022).**

This project has supported conflict-affected children and their families and communities from both the IDP and host communities in Al-Mukha, Taiz governorate. War Child UK's intended goal for this project was for children to be adequately protected from violence, exploitation, abuse, neglect, and recruitment. To deliver this, we provided psychosocial support services, case management, cash assistance, parenting skills sessions, and community-based child protection activities. This, in turn, contributed to improved wellbeing among conflict-affected children and their families in Taiz.

**Education Above All (EAA): Introducing the Internet-Free Education Resource Bank (IFERB). Budget: USD 4,050.00 (GBP 3,379.72). Duration: 6 months (February 2022 – August 2022).**

This project aimed to improve the literacy and numeracy skills of 450 boys and girls at primary school age from the internally displaced people and host communities in 2 districts of Maqbanah and Al Makha, Taiz Governorate. This project was implemented in integration with a War Child UK child protection project where we established 6 child friendly spaces to provide psychosocial support activities. The participants targeted were out of school IDP children (boys and girls) living in camp sites located in both rural districts of Al Makah and Maqbanah in Taiz governorate. The child friendly spaces were managed by trained male and female facilitators who were trained on tools and resources provided by EAA; children completed age appropriate learning packages on a variety of different subjects including literacy, numeracy, and socio-emotional learning.

## ADVOCACY

War Child UK's advocacy work serves to promote the rights of all children affected by conflict – both those we support through our programmes and those who are beyond our reach. In 2022, we continued to advocate for the British Government to play a constructive global role in protecting children in conflict.

In Spring we launched our second report in the *Being A 'Force for Good'* series which challenged the UK on its partnered military operations with states that violate children's rights. In collaboration RUSI, a leading defence thinktank, we brought together British military officials and child rights experts to identify means to improve child protection in military operations. In response to our report, the MoD convened an internal consultation on partnered military relationships. We commenced research for the final report in the *Being A 'Force for Good'* series looking at the UK's record on children that have been recruited by armed groups, and the UK's policy on British nationals currently detained in northeast Syria. The findings of the report were shared at a side event during the Conservative Party Conference. This report will be launched in Spring 2023 with a public facing campaign. War Child UK has also further developed country office advocacy plans, and supported country-based colleagues to brief MPs.

In April we co-hosted an international conference marking the 25<sup>th</sup> anniversary of the UN (United Nations) prioritising Children Affected by Armed Conflict, which brought together UN agencies, diplomats, government representatives and civil society. The conference generated fresh ideas and galvanised agencies to recommit to the issue of reintegrating children leaving armed groups. Additionally, War Child UK has played a significant role in the creation of a UN led global reintegration programme, which we hope to see launched in 2023. On the global stage we supported Patrick Kumi, a former VoiceMore member, to deliver a powerful speech to the UN Security Council debate on children and armed conflict.

We continued to maintain a constructive dialogue with the FCDO. We saw that efforts made in the previous year to encourage the UK government to prioritise child protection in relationships with partner states pay off, with a key ally signing an agreement guaranteeing that children, arrested by the military would be handed over to civilian authorities.

We continued to raise the voices of young people affected by conflict, notably through our youth-led advocacy programme VoiceMore. We published a report based on the work of the VoiceMore group in Massisi in the Democratic Republic of Congo. The report, which focused on the recruitment and use of children in armed groups, was accompanied by a podcast that was delivered to the Wilton Park conference. In Autumn we finalised "The VoiceMore Handbook," a comprehensive guide to enhance youth engagement and advocacy through the VoiceMore methodology. The Handbook will be formally launched in Spring 2023. Finally, we launched a new advocacy-focused programme "Youth Action for Protection and Peace" in the Democratic Republic of Congo, funded by the US Bureau of Democracy, Human Rights, and Labor. The VoiceMore methodology will be an integral component of this programme, which will run until Q1 2024.

## 4.4 OUR ACHIEVEMENTS AGAINST STRATEGY

### PILLAR A – IMPLEMENT A STRATEGIC IMPACT MODEL

The war in Ukraine, a worsening humanitarian crisis in Afghanistan, and continued conflict in the Democratic Republic of Congo created the impetus for War Child UK to significantly strengthen our capacity to respond to emergencies. Together with War Child Holland, a significant response was launched to support children affected by the war in Ukraine both within the country and in neighbouring countries. In Afghanistan we launched a scaled-up programme reaching 150,000 children affected by the humanitarian crisis there, although we were forced to pause this programme when in December the Afghanistan authorities issued a ban on female staff working for NGOs. We also assisted children and their communities affected by continued conflict in eastern Democratic Republic of Congo. To manage War Child UK's growing emergency response work, a new senior humanitarian manager role was created and filled.

Important improvements in systems included launch of new grant and risk management procedures to strengthen programme delivery and accountability. All aspects of safeguarding systems were strengthened through establishing a dedicated team of safeguarding professionals providing training and support in every country, together with improved policies, reporting and case management systems. A child protection resource library was established, early childhood development practices were strengthened through programmes in Iraq and Jordan, as well as piloting innovative approaches to livelihood programmes, including cash assistance, technology, and sustainable market linkages. And we improved country programme capabilities in monitoring, evaluation, and learning.

Our strategic aim to be a thought-leader in the area of reintegration was also progressed through securing new funding and launching programmes in both the Democratic Republic of Congo and Yemen. We held a remarkably successful conference at Wilton Park on reintegration of children who have been involved with armed groups with our partners in the Global Coalition for Reintegration, notably Save the Children, the Norwegian and UK governments, UNICEF, and the UN Secretary General's Special Representative for Children in Conflict.

#### **Future plans**

A priority will be to find ways to resume work to reach both boys and girls in Afghanistan, following the ban by the authorities on women working for NGOs, and we will also continue emergency responses in Ukraine and the Democratic Republic of Congo.

The focus on reintegration of children who have been involved with armed groups will continue with War Child UK leading a joint-agency advocacy campaign to repatriate British families from northeast Syria and we aim to start a new reintegration programme in Iraq. We will also launch the 'VoiceMore' youth-led advocacy handbook in collaboration with the UN Committee on the Rights of the Child, the UN Secretary General's Special Representative for Children in Conflict and Save the Children.

We will focus on further strengthening technical quality assurance and on ensuring that programming is participatory, accountable, and inclusive. This will include designing and rolling out tools to assess partners' technical capacities; rolling out cash and voucher programming; reviewing War Child UK's approach to gender across our operations and programmes; launching an innovative approach to context analysis; and updating our partnership policy and localization approach. And we will pilot exciting innovations, including War Child UK Football Club and Socio-Therapeutic Horticulture.

## PILLAR B - MAINTAIN A SUSTAINABLE FINANCE MODEL

### **Achievement and performance in 2022**

In 2022, we raised £8.3 million from voluntary unrestricted income - an increase of over £0.8 million on 2021, with a stunning £2.5 million from restricted sources. The People's Postcode Lottery continue to play a pivotal part of our portfolio, with a contribution of £3 million. We remain so grateful for this long-term partnership, and the contribution that the players make to our work.

The dominant feature of 2022 was our fundraising in response to the Ukraine emergency. We were able to quickly repurpose our Aid Match appeal to focus on Ukraine – even though the restricted element was going to Yemen, we were able to mobilise our donors the public to respond because of the unrestricted support that we always give in emergencies. We saw an outpouring of creativity and generosity with gigs from Muse, Portishead and Idles as well as an extraordinary response from community and challenge donors. Our philanthropic donors played a critical role in ensuring a very solid response in Ukraine.

Our ambassadors continue to play an important part in our fundraising – with Marcus Mumford doing an event in Montana for the Ukraine crisis which raised over \$1 million. Marcus and Carey Mulligan hosted our Wassail, this year in New York, which raised just under \$1.0 million – the highest Wassail on record. A particular highlight from Q4 was the Ambassadors Dinner hosted by Vanessa Kirby and Gillian Anderson which raised over £400,000 which was an incredible result. It was a part of an important stewardship journey for Gillian Anderson who subsequently became a War Child UK Ambassador in January 2023.

### **Future plans for 2023**

The key feature of 2023 will be cementing our strategy – of focussing on sustainable income and relationships. This will see a more stable regular giving programme (which was paused in 2022 due to critical database and tracking work that was not in place) and a stronger partnership offering. The latter has suffered due to staff shortages, and although we have secured some very exciting partnerships (Lloyd Webber theatres and Aesop), we want to ensure a much stronger pipeline and strategic approach.

We will continue our focus on relationships with rolling out the ambassador and advocate strategy and a strong push for more ambassadors, mindful of the need to diversify from the more traditional support we have attracted.

## PILLAR C - LEAD ON VALUES AND STRONG PARTNERSHIPS

### **What we achieved in 2022**

We built on our exploration of anti-racism in 2022 by setting up a working group to design a new organisational value of anti-racism. We ran a 5 month in depth learning process for our team on power, privilege, and its impact on our work and our sector. This learning has fed into the design of our new War Child Alliance, which is an attempt to unravel traditional power relationships and create a new NGO platform where conflict country teams and fundraising offices will collaborate in a structure which shares power between the different parts of our global organisation.

Partnerships enable War Child UK to reach more children, and to build the case for change in a sector which underinvests in the protection and mental health of children in Humanitarian crises. Our response to the Ukrainian conflict was entirely through existing partner organisations in Ukraine, Romania, Moldova, and Hungary. In Afghanistan we signed a new partnership with two Afghan organisations which will deliver support and education to over 200,000 children in 2023.

In 2022 War Child UK was intensely involved in the steering group of the Global Programme for Reintegration – an initiative under the leadership of UNICEF designed to agree a new direction for the quality and scale of work to reintegrate children back into their communities following armed conflict. We worked closely with the Moving Minds Alliance to share knowledge and commitment to Early Childhood Development in the Humanitarian Sector.

We worked closely with colleagues in War Child Holland to design the go and governance and organisation charts for the new War Child Alliance. After extensive staff consultation the design was approved by our respective Boards in December 2022.

### **Future plans**

Our new organisational value for anti-racism will be approved in early 2023. We acknowledge that from the outset we will need to work hard to realise this value, and to change our organisation in order to live up to it. The value will be accompanied by a strategy to move us closer to being an anti-racist organisation in the future.

We will undertake the construction of the War Child Alliance according to the design approved by our Boards in 2022. This includes the registration of a new Foundation called the War Child Alliance and the migration of our programme staff into this new platform, which will deliver projects on behalf of War Child UK, War Child Holland, and other fundraising offices. The future governance of the Alliance is designed to have most trustees coming from conflict affected countries, with programme countries and fundraising countries collaborating in an Alliance Assembly to discuss the values and long-term aspirations of the movement.

## **5. FINANCIAL REVIEW**

### **INCOME**

In 2022, we raised £19.1 million, an impressive 29% increase from 2021 reflecting significant growth in both unrestricted income (20%) and institutional income (39%).

We raised £10.1 million of restricted income which makes up 53% of our total income. The growth from £7.3 million in 2021 is largely driven by UNICEF funding secured in Afghanistan, where we secured War Child's largest ever grant. We continued to work with a variety of institutional donors and foundations such as United Nations High Commissioner for Refugees, other UN agencies and the Open Society Foundation. In addition, Children In Conflict raised over a million pounds in restricted funding for our Ukraine Emergency response through private donors in the US. We also worked in consortium with other NGO partners, using funding from the US Government and the UK Foreign, Commonwealth and Development Office (FCDO).

We raised £9.0 million in unrestricted income in 2022, representing growth of 20% from 2021. Much of this was due to successful campaigns run in response to the war in Ukraine and a record fundraising year from Children in Conflict, which raised £750k through the Winter Wassail held in New York. Once

again, we invested in our regular giving capacity, put on our successful BRITs Week series of gigs, ran an effective Armistice campaign through our Gaming team, and hosted an Ambassadors' Dinner. The People's Postcode Lottery funding continues to be a major source of unrestricted income, providing a total of £3.0 million in 2022, up from £2.5 million in 2021.

## **EXPENDITURE**

In 2022 we spent £17.0 million, an increase of 17% on 2021, driven by a 20% increase in project expenditure in our country offices. The majority of our expenditure - 83% - was spent on achieving our charitable objectives. Our restricted expenditure was £8.6 million, a 20% increase on 2021 and was primarily due to the massive increase in funding in Afghanistan (up 286%) due to the rapid expansion of our UNICEF projects following on from the takeover by the Taliban. This was partially offset by falls in restricted funding in DRC and Iraq due to a challenging funding environment.

Our unrestricted expenditure in 2022 was £8.3 million, which represents a 14% increase from 2021. This is due to the continued investment in fundraising, particularly individual giving, programme support functions, and an increase in spend on charitable activities, such as Country Offices, by £0.5 million.

## **YEAR-END POSITION**

In 2022, War Child created a net surplus of funds amounting to £2.1 million. This consists of a surplus on unrestricted funds of £672k and a surplus on restricted funds of £1.5 million.

In 2022 we invested £200,000 of the surplus in unrestricted funds in our Continuity Business Reserve to £2.2 million, to accommodate the increase in our core operating costs. This increase comes after maintaining the reserve at £2 million from 2020 to 2022 through the global pandemic. Funds raised through specific appeals for Ukraine and Afghanistan have been added to the designated reserves and will be used in 2023.

War Child's net current assets total £6.7 million (2021: £4.5 million). Total reserves are £6.7 million (2021: £4.5 million) consisting of:

- Unrestricted funds
  - Continuity Business Reserves £2.2 million (2021: £2.0 million)
  - Working Capital Reserves £1.1 million (2021: £0.7 million)
  - Tangible Fixed Assets £25,000 (2021: £5,000)
  - Designated Reserves £287,000 (2021: £308,000)
- Restricted funds £3.0 million (2021: £1.5 million)

## **Reserves policy**

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

## **Unrestricted reserves**

War Child splits unrestricted reserves into:

- **Continuity Business Reserve.** This is held at all times by the organisation to mitigate against the risks in War Child's operating environment (the principal risks and uncertainties being explained in more detail on page 33). The target for continuity business reserves is calculated through a detailed assessment of the core running costs of the organisation and the risk profile of income. We have increased these reserves by ten percent in 2022 to £2.2 million. They include £24,000 of investments held as art assets. This amount needs to be available to cover risks that may materialise throughout the year.
- **Working Capital Reserve.** Due to the nature of our funding, War Child's income fluctuates throughout the year, with significant fundraising events and cash received at the end of the year, while the expenditure profile is flatter. To manage our cash position throughout the year, it is necessary for War Child to hold a working capital reserve, which allows War Child to maintain sufficient cash balances. We are ending the year with working capital reserves of £1.1 million, which is an increase from 2021 (£0.7 million) and in line with our 2022 budget forecasts.
- **Tangible Fixed Assets.** The current value of War Child's tangible fixed assets is £25,000.
- **Designated Reserve.** Funds raised through specific appeals in 2021 and 2022 amounting to £287,000 at the close of the year, have been set aside by our Trustees in support of our Afghanistan response programme and the Ukraine Emergency Response.

War Child has assessed its Continuity Business Reserves and Reserves policy given the overall context our growth trajectory and income strategy. The 2023 budget assumes a 10% increase in income. We expect some growth in philanthropy and in events income, with the Wassail returning to London in 2023. We are also expecting a good year for grants income. We start the year with over £9.0 million in grants income already secured – more than twice as much as we have pre-secured in any previous budget period. We are therefore maintaining our Continuity Business Reserve at £2.2 million.

## **Restricted reserves**

Restricted funds are tied to a particular purpose which has been specified by the donor. Restricted reserves reflect the unspent balance of any of these funds. Restricted reserves at the end 2022 were £3.0 million, an increase of £1.5 million compared with the 2021 year-end position.

Grants of £949,000 in 2022 (2021: £207,000) have been made to third party non-governmental organisations and other charities where this supports our charitable objectives. This increase is largely due to our Ukraine Emergency Response. See note 3 in the accounts for further breakdown.

War Child will make a grant only if the non-governmental organisation or other charity meets the following criteria:

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

## **GOING CONCERN**

The Trustees have reviewed War Child's reserves and Continuity Business Reserves position in light of the reserves policy discussed above. They have reviewed the group's forecasts, projections, and risk



assessed income and expenditure and have a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future. With organisational growth forecast across restricted and unrestricted income streams, the Trustees have approved the 2023 budget. The 2024 to 2025 forecasts for the proposed War Child Alliance programme merger with War Child Holland have been reviewed, with the best available knowledge at the time and potential income has been stress tested to ensure that expenditure in the new structure can withstand income pressures. They are confident that the planned reserves are sufficient at the year end to manage any foreseeable downturn in the UK and global economy. The Trustees consider that there is a reasonable expectation that War Child has adequate resources to continue in operational existence for the foreseeable future and for this reason, they continue to adopt the 'going concern' basis in preparing the accounts.

## **INVESTMENT POLICY**

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

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

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

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

## **6. PRINCIPLE RISKS AND UNCERTAINTIES**

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

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

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

**Risk that children or other participants suffer abuse in connection with their involvement with War Child programmes as a result of a failure to maintain a strong culture, standards, knowledge, and good practice on safeguarding including Prevention of Sexual Exploitation, Abuse and Harassment (PSEAH) of children and adults at risk**

Keeping children safe is our priority. We have a comprehensive child safeguarding policy and code of conduct, and we are committed to training staff in this area. In 2022 we updated our safeguarding policies and processes in collaboration with our colleagues in War Child Holland, creating agreed standards for safeguarding across the 14 countries in which our two organisations are operational. We also followed through on the commitments we made to training and extra safeguarding staff following our Safeguarding review in 2021. We now have three travelling Child Safety and Safeguarding Advisers based centrally whilst each country programme has at least one full time safeguarding professional on their country team, often supported by safeguarding focal points in different locations.

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

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

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

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

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

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

To be able to deliver high quality programmes, War Child UK has invested in the specific technical skills of Child Protection, Reintegration, Education in Emergencies, Livelihoods and Cash, Youth Advocacy and Participation and Monitoring, Evaluation, Accountability and Learning (MEAL) in both our country programmes and in the London office.

We invest in studies and evaluations that can show the impact of our work on the wellbeing of the children and families involved. We have an agreed research agenda that accompanies our programme quality approach which generates findings and data that can be disseminated and enhance our on-going programmes. We ensure lessons learnt are built into future planning and continually adapt our programming, including developing innovations to our programmes to allow operations to continue during the global pandemic.

We have integrated the Core Humanitarian Standards into our own programme standards so we can assess our work against agreed common standards. We have completed a comprehensive self-assessment against these standards and have an action plan in place for specific improvement. We produce an annual results report so we can assess and demonstrate our global achievements.

We are keen that our work is focused on what children tell us they need, rather than on what we assume they want. Championing the voices of children is one of our principles and we believe that children and young people are the best advocates for their own safety, education and opportunities.

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

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

Our fundraising teams work energetically to grow our funds to respond to children who desperately need support – both in the areas where we already work and in new territories. We invest in the right capacity at London office and in our country programmes to ensure that we can produce high quality proposals and manage donor relationships and opportunities proactively.

We closely monitor both our income and expenditure and during the global pandemic we have ensured that our expenditure has been kept within our income levels and have thus been able to maintain our Continuity Business Reserves.

**The Risk that the transition to Alliance working is abandoned or is achieved at avoidably high cost**

We believe that combining our programmes teams and country offices with those of War Child Holland will create a powerful combination which will allow us to have more impact together than we would be able to have separately. We believe that our resources will expand more quickly, our programmes will reach more children, and our ability to influence other organisations to adopt and fund the kind of support that children need will be greatly enhanced. We also believe that the Alliance will achieve genuine sharing of power between the viewpoints of the countries where we raise unrestricted funds and the conflict countries in which we work. We recognise that the changes involved are significant, and that we will be asking our staff and leadership to trust each other through a period of transition, and to work together to solve problems which will inevitably arise during such major structural changes.

Our changes are mapped out according to a clear timetable, with the construction of the Alliance proceeding through collaborative working groups, with the coordination of a professional change manager, under the supervision of the CEOs of both War Child UK and War Child Holland. A Steering Group is overseeing the process, and we are reporting on progress and exceptions to our Boards on a regular basis. We see staff wellbeing as an overarching priority during the next 24 months of change and are regularly surveying our staff to increase our understanding of how people are experiencing the changes through the year.

## 7. SAFEGUARDING AND SERIOUS INCIDENTS

War Child UK is committed to keeping all who come into contact with our programmes safe from harm and abuse. 2022 was focused on implementing the safeguarding action plans at a global and country level. The 2021 Safeguarding Review gave us concrete steps and areas to improve our safeguarding approach. 2022 was spent implementing key changes to ensure that all elements of an effective safeguarding system were in place.

The new Head of Safeguarding joined War Child UK in early 2022, working quickly to put safeguarding coordinators in place in each country. The safeguarding coordinators work closely with country management teams to mainstream safeguarding into all aspects of our projects, including safer recruitment, child safety, and staff awareness. We have also hired two global safeguarding advisors who oversee investigations and work closely with country coordinators to provide support and cohesive safeguarding approaches.

The increased resources in 2022 allowed us to invest essential areas in the safeguarding system. With War Child Holland, we developed a new Global Safeguarding policy as well as a new Global Prevention of Sexual Exploitation, Abuse, and Harassment policy. The joint policies will set us up well for a smooth transition into the Alliance and bring War Child UK's approach in line with sector standards. These policies have been translated and rolled out in all five of our country programmes. We also revised our Case Management Standard Operating Procedure, which now clearly lays out how all safeguarding investigations will be conducted and our guiding principles for case management.

The Safeguarding Review highlighted a lack of comprehensive training for staff in safeguarding and Prevention of Sexual Exploitation and Abuse (PSEA). As part of the rollout of the new policies, all staff across the organisation received mandatory training. The training covered key principles of safeguarding, how to identify and report concerns, the new investigation procedures, and the survivor centred approach.

2022 was also a year spent building trust and awareness in safeguarding among staff and communities. We implemented innovative approaches in communities, such as teaching children and parents a song about what types of concerns to report, and the community-based phone number used for reporting. We have also adapted a children's book to communicate key safeguarding messages to children. The book includes facilitation questions by age group for staff to have age-appropriate conversations about consent, safety, and appropriate contact with staff.

We recognise that there are numerous barriers to reporting for both staff and programme participants. We established a new Speak Up system, a third-party platform that facilitates confidential and anonymous reporting. We also conducted focus group discussions with communities to learn more about what type of reporting mechanisms they would like in place. The combination of increased awareness, trust, and reporting mechanisms were successful at increasing the number of reports we received in 2022.

In 2022, there were 22 cases reported to the Safeguarding Team. There were 16 cases reported in the Middle East and Asia regions, 5 cases reported in Africa, and 1 in the UK. Overall, there were 12 cases related to children, 9 related to sexual misconduct involving adults, and 1 case was referred to Whistleblowing for appropriate follow up. The cases were responded to in line with our internal organisational safeguarding case management procedures that align to sector good practices. Moreover, each case provided important lessons learnt and cases were shared across the organisation

to promote cross-learning, enhance transparency and accountability, and strengthen our feedback and complaints response mechanisms.

## 8. OUR GOVERNANCE

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

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

To advance the education of the public in the effects of war and especially the effects of war on children.

### **Our Board**

The Directors of War Child UK are the Trustees, collectively known as War Child UK's Board. The Board, War Child UK's governing body, comprises of ten Trustees. Trustees serve an initial term of three years that can be extended up to a maximum of six years. The Board has guaranteed the liabilities of the company up to £1 each.

The Board is responsible for overseeing the governance of all War Child UK's work and delegates the day-to-day management to the Chief Executive Officer (CEO) and Senior Leadership Team (SLT). The details of this arrangement are set out in a Delegation of Authority document, which is regularly reviewed. The Trustees remain collectively responsible for the charity. All powers delegated under this policy are exercised in good faith based on the understanding of the final authority of the Board.

In 2022, the Board met quarterly. At each meeting it reviewed the charity's overall progress based on reports from the Senior and Extended Leadership teams and reviewed our financial position and organisational risks. The alliance with War Child Holland and all the other War Child branches has been discussed thoroughly and the Board approved the process at the Board meeting on 15 December 2022. Becoming an anti-racist organisation was discussed, as was a plan to diversify the Board and to explore the War Child family configuration; a working group has been created to draft the value and the strategy to acquire a fifth organisational value.

The Board approved the budget and annual plan for 2023.

### **Our committees**

The Board has delegated specific responsibilities to two sub-committees, as detailed below, whose membership is appointed by the Board and who meet quarterly.

The Audit and Risk Committee is responsible for ensuring we manage our risks and have strong internal controls. It reviews our internal and external audit reports and our incident reporting logs. It commissioned and reviewed an organisation wide Safeguarding Review.

The Committee received updates on key risks affecting War Child UK's operations, including continued impact of the global pandemic, safeguarding, security, HR, finance, fundraising, data protection legalisation and closely reviewed the situation unfolding in Afghanistan. The committee considered War Child UK's approach to foreign exchange, investments, and reserves.

The Programme Quality Committee rotated deep dives into each of our country programmes and thematic areas by inviting representatives from the country programmes and programme quality team to present their work and provided support and advice on specific topics. The Committee also examined War Child UK's quarterly participant numbers, its institutional funding pipeline and assessed learnings from evaluations.

### **Trustee recruitment and training**

To make sure our governance is as effective as possible, we draw on skills and expertise in a range of areas including financial management, programmes, safeguarding, fundraising and legal. We review the skills and expertise of our Board members to identify any gaps.

War Child UK operates an equal opportunities policy and encourages applications from diverse backgrounds. Trustees are appointed following open advertising. Interviews are then conducted by the Chair and CEO, with input from other Trustees and Senior Leadership.

All new Trustees receive a structured induction programme, covering all aspects of the role and the organisation. As part of this they are given copies of War Child UK's Memorandum and Articles of Association, governance document, strategy, business plan, the previous year's annual accounts, the current year's budget, child safeguarding policy, code of conduct and any relevant committees' terms of reference.

New Trustees must complete and sign a declaration of interest, anti-bribery policy, fit and proper person's declaration and War Child UK's code of conduct and safeguarding policy. We also offer training to all Trustees.

At the 30 June 2022 Annual General Meeting as per item 2.3.2 Term of appointment of War Child UK's Governance document the Board acknowledged that Heather Francis retired as Trustee in March 2022 and that Caroline Browne was appointed as Trustee and Treasurer in April 2022.

Shruti Mehrotra was re-appointed by the Board for her second and final term for three years from April 2022. In September 2022 two new trustees were appointed for their first term on the War Child UK trustees' Board: Tara Rajah and Maria Panayi. In the same month, Sarah Dunn retired from the Board. Finally, in December 2022, Tom Scourfield retired as well after his second term ended.

On the basis of the quality of service we are receiving during the Annual General Meeting (AGM) meeting of the 30 June 2022 the Board recommended the appointment of Crowe as our external auditors for 2023.

### **Consideration of public benefit**

War Child UK gets children back into school. We work with children formerly associated with armed forces and groups to create new opportunities for them and to reintegrate them into their communities. We promote justice for young people in detention. We also work with children and young people to demand their rights and change policies and practices that affect them.

War Child UK Trustees ensure that War Child UK carries out our aims and objectives, and that these benefit children marginalised by war in Afghanistan, Central African Republic, Democratic Republic of Congo, Iraq, Yemen, and Ukraine. The Trustees have considered the Charity Commission's published guidance on the public benefit requirement under the Charities Act 2011.

### **War Child's international partnerships**

War Child UK is one of three independent War Child organisations who run programmes in conflict-affected countries – the other two are War Child Holland and War Child Canada.

Between us, we help children affected by conflict in a total of 19 countries. We collaborate whenever

possible to ensure we benefit from cost sharing, office space, submitting joint proposals, shared learning, pooled knowledge, and joint fundraising initiatives.

We work closely with our affiliate, War Child Australia, to raise money for projects that we deliver. War Child Australia was formed in 2002 and is staffed entirely by volunteers, meaning their administration costs are incredibly low. War Child also works with a partner organisation in the United States called Children in Conflict. War Child US is an affiliate of War Child Canada.

War Child Trading Limited is a wholly owned subsidiary of War Child. During 2022 War Child Trading Ltd made a £103,000 profit, which will be made as a donation to the charity.

### **Key management remuneration**

War Child UK is organised into three departments, led by Senior Leadership Team members reporting to the CEO. Their salaries are subject to the same approach we use for employees. The CEO's salary is reviewed annually by War Child UK's Board of Directors and a decision is made by Trustees on the level of remuneration. A salary scale review is carried out periodically by the Senior Leadership Team to ensure that our salaries remain commensurate with comparable charities, with a benchmarking exercise started in December 2022 and implemented from January 2023.

## **9. OUR MANAGEMENT**

### **BOARD OF TRUSTEES**

John Fallon (Chair)

Heather Francis (Treasurer – retired March 2022)

Cleo Blackman

James Briggs

Sarah Dunn (retired in September 2022)

Siobhan King

Rod MacLeod

Shruti Mehrotra

Tom Scourfield (retired in December 2022)

Caroline Browne (Treasurer from March 2022)

Maria Panayi (appointed in September 2022)

Tara Rajah (appointed in September 2022)

### **COMMITTEES**

#### **Audit and Risk Committee**

Heather Francis (Chair – retired March 2022)

Caroline Browne (Chair from March 2022)

James Briggs

John Fallon

Siobhan King

Tara Rajah (appointed in September 2022)

**Programme Quality Committee**

Rod MacLeod (Chair)

Cleo Blackman

Sarah Dunn (retired in September 2022)

John Fallon

Maria Panayi (appointed in September 2022)

Laura Boone (co-opted member)

**COMPANY SECRETARY**

Tracey Deal (resigned July 2022)

Rob Williams (from July 2022)

**CHIEF EXECUTIVE OFFICER**

Rob Williams

**MANAGEMENT**

*Director of Fundraising and Communications:*

Helen Pattinson (on maternity leave from September 2021 to August 2022)

*Interim Director of Fundraising and Communications:*

Dean Anderson (until September 2022)

*Director of Programmes and Advocacy:*

Colette Fearon (resigned January 2022)

*Interim Director of Programmes and Advocacy:*

Jon Mitchell (appointed April 2022)

*Director of Resources:*

Tracey Deal (resigned July 2022)

Barrie Roulston – Head of Finance & IT (appointed to be part of the Senior Leadership Team from July 2022)

**REGISTERED OFFICE AND PRINCIPAL ADDRESS**

Studio 320, Highgate Studios, 53-79 Highgate Road, London NW5 1TL (until September 2022)

Part Fourth Floor East, Dunn's Hat Factory, 106-110 Kentish Town Road, London NW1 9PX (from September 2022)

**AUDITOR**

Crowe U.K. LLP, St Bride's House, 10 Salisbury Square, London, EC4Y 8EH



## **BANKERS**

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

## **SOLICITORS**

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

## **COMPANY NUMBER**

03610100

## **CHARITY NUMBER**

1071659

## **10. THANK YOU**

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

### **Our Global Ambassadors**

Thank you to Carey Mulligan, Marcus Mumford, and Vanessa Kirby for their continued generous support in 2022.

#### **Our ambassadors**

Miles Jacobson  
Dan Smith  
Jack Savoretti  
Jonny Grant  
Ross Stirling  
Rinsola Babajide

Prospect Union  
Rixo  
Sass & Belle  
Tecknuovo  
The Venue Group (TVG)  
Virgin Music

The Yogscast  
Funselektor Labs  
Gamious  
Glitchers  
Goblinz Publishing  
Grizzly Games  
Humble

#### **Our Partners**

Aesop  
Amplify Recruitment  
AMS  
Bella Freud  
Clifford Chance  
Dust Off  
Encompass Group  
GIC  
Go Henry  
Hawkfield Homes  
LW Theatres  
N Family Club  
Oakley Capital  
Osborne Clarke  
The Printspace

#### **Our Gaming Partners**

11 Bit Studios  
Akupara Games  
Amanita Design  
Bandai Namco  
Claudio Norori  
Cold Wild Games  
Daedalic Entertainment  
Dan Fornace  
David Wehle  
Dear Villagers  
Devolver  
Dionic Software  
Excalibur Games  
Failbetter Games  
Falcon Development  
Focus Home Interactive

Indigo Pearl  
Inkle Studios  
JAYFLGAMES  
Midjiwan  
Milestone S.r.l.  
Mode 7  
Motion Twin  
No More Robots  
Onyx Lute  
Osmotic Studios  
Pixelatto  
Plug In Digital  
Popcannibal  
Premier Comms  
Raw Fury  
RE-LOGIC  
Rubber Band Games

Rusty Lake  
 Sam Barlow  
 Sports Interactive & SEGA  
 Steam  
 Studio Diva  
 Thomas Bowker  
 TikTok  
 Tiltify  
 Twitch  
 Two Tribes  
 UKSM  
 Vismaya  
 War Gaming  
 Lomadijah  
 Dotemu  
 Wifiwars  
 Stellar Jockeys  
 Frozen District  
 Frogwares  
 Zadbox Entertainment  
 Tundra Esports  
 Alessandro Roberti  
 Fullbright  
 EA

#### **Our Donors and Friends**

Alex and Elena Gerko  
 Bella Freud  
 Ben Lovett  
 Charlotte & Ben Caron  
 Christopher Mills  
 Cressida Jamieson  
 Damien O'donohoe  
 Derek Harte  
 Erin and Guy Gibson  
 Gus Sargent  
 Heather Mills  
 Heather Porter  
 Henri Lambert  
 Jenna Coleman  
 Jo and Robert Saville  
 Jodie and Michael O'Keeffe  
 Katy Anis  
 Luke Windsor  
 Maggie Crowe  
 Peter Gammie

Players of People Postcode  
 Lottery  
 Simon Moran  
 Stanley Tucci  
 Sulney Fields Charitable  
 Trust  
 Ted Dwane  
 Tina and Anthony Hene  
 Toby and Keely Glaysheer  
 Zoe More o'Ferrall

#### **Our Programme Partners**

Action for Humanity  
 Bryan Guinness Charitable  
 Trust  
 Clifford Chance  
 Dubai Cares  
 Dutch Relief Alliance  
 Education Cannot Wait  
 European Commission  
 Evan Cornish Foundation  
 Foreign, Commonwealth  
 and Development Office  
 (FCDO)  
 Geoff Herrington  
 Foundation  
 Guernsey Overseas Aid and  
 Development Commission  
 (GOAC)  
 Joseph Rowntree Charitable  
 Trust  
 Leri Charitable Trust  
 Lochlands Trust  
 MEER Charity  
 Orr Mackintosh Foundation  
 The Peter Cundill  
 Foundation  
 Rangoonwala Foundation  
 Stanley Thomas Johnson  
 Foundation  
 Start Fund  
 Stichting West Coast  
 Foundation  
 Treebeard Tust  
 UN Children's Fund  
 (UNICEF)

UN Development  
 Programme (UNDP)  
 UN High Commissioner for  
 Refugees (UNHCR)  
 UN Office for the  
 Coordination of  
 Humanitarian Affairs  
 (UNOCHA)  
 United States Government -  
 DRL (Bureau of Democracy,  
 Human Rights, and Labour)

#### **Music partners**

Aaron Levitt  
 Adam Harris  
 Adam Jones  
 Adam Ryan  
 Adam Tudhope  
 Adele Slater  
 Alec McKinlay  
 Alex Wall  
 Alex Wiseman  
 Anastasia Klochivska  
 Andy Wells  
 Andy Wood  
 Angus Blue  
 Anna Bewers  
 Anthea Thomas  
 Anthony Shaw  
 Anton Lockwood  
 Arctic Monkeys  
 Arielle Free  
 Bastille  
 Beabadoobee  
 Beau Colburn  
 Ben Lovett  
 Ben Lowe  
 Ben Smoothy  
 Beth Warren  
 Biffy Clyro  
 Bill Marshall  
 Billy Nomates  
 Bob Vylan  
 Brendan Lines  
 Callum Read  
 Cameron Brisbane  
 Capital Radio

Capital Xtra	IDLES	Mick Jones
Cate Canning	Isaac Stuart	Mike Walsh
Cavetown	Jack Caldwell	MUSE
Charlie Caplowe	Jack Dedman	Natasha Bent
Chloe Mitchell	Jack Lowe	New Order
Chris Maas	Jack Savoretti	Niamh Byrne
Colin Davies	Jacob Manders	Nicola Spokes
Colleen Mahoney	Jamie Osborne	Niko Michault
Conal Dodds	Jane Cotter	Nile Rodgers
Craig Jennings (Raw Power Management)	Jeepster Recordings	Noel Gallagher
Crosstown Concerts	Jennifer Ivory	Patrick Gunning
Damian Christian	Jeremy Klitzmen	Paul Craig
Dan O'Connell	Jeremy Thomas	Paul Franklin
Dan Smith	Jess Kinn	Portishead
Dani Cotter	Jo D'Andrea	Rachel Chapman
Danielle Livesey	Jodie Cammidge	Radio X
Dave Harvey	John Kennedy	Ras Kwame
David Andrews	Johnny Marr	Reuben James
David Bowie Estate	Jon Chapman	Rich Wolfenden
David Bradley	Katie J Pearson	Richard Dawes
Debbie Gwyther	Keane	Rina Sawayama
Deleon Blake	Kemi Rodgers	Ross Stirling
Dido	Kirsty Richardson	Ross Warnock
Dominique Bellas	Kojey Radical	Ruby Horton
Domino Records	KT Tunstall	Sam Eldridge
Dylan	Lauren Down	Sam Fender
Easy Life	Laurence Bell	Sam Ryder
Ed Blow	Liam Gallagher	Sammi Wild
Eddy Temple Morris	Louis Dunford	Sara Lord
Elbow	Louise Kovacs	Sarah Desmond
Emma Greengrass	Maggie Crowe	Sarah Griffiths (Griff)
Estelle Wilkinson	Marcus Russell	Sea Girls
Frank Turner	Mark Bent	Self Esteem
Friendly Records	Mark Mitchell	Sharon Reuben
Gaby Cawthorne	Martin Hall	Sharon Wakefield
Gavin Batty	Massive Attack	Simon Jones
Gennaro Castaldo	Matt Deverson	Simon Moran
Geoff Meall	Matt Everitt	Soho House Group
Georgina Gibson	Matt Gage	Spiritland
Gideon Berger	Matt Johnson	Stacey Tang
Global Media	Matt Lockwood	Stefan D'Andrea
Griff	Maz Tappuni	Stephen Bass
Heavy Lungs	Megan Page	Steve Zapp
Helen DeVille	Melvin Benn	Stuart Bell
House Festival	Merck Mercuriadis	Sugababes
Ian McAndrew	Metronomy	Summer Marshall
	Michael Hall	Tas Kania

Ted Dwane  
The 1975  
The Great Escape  
The Hunna  
The Snuts  
Tim Wakefield  
Toby Tarrant  
Tom Friend  
Tom Wakefield  
Tony Crean  
Universal Music  
Virgin Music Label & Artist  
Services  
Wale Kalejaiye  
Wet Leg  
Whitney Brown  
Wilderman  
Will Dowdy  
Willie J Healey  
Winston Marshall  
Yasha Estraikh  
Years & Years

## 11. FUNDRAISING STATEMENT

Supporters make all our life-changing work with children affected by conflict possible – through their trust in us an organisation and their incredible generosity. They, rightly, expect that as an organisation we have the highest operating standards across our programmes and our fundraising so we can give the best possible support to children.

The core of our fundraising is still predominantly through a one-to-one approach with individual fundraisers from the War Child UK team identifying and developing relationships with donors, partners, and individuals within a specific industry, such as gaming, music, sport, and the creative industry. Our aim is to build and maintain relationships with our supporters which are based on trust, transparency, and accountability.

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

We aim for our fundraising activities to be bold, inspiring, informative, and personalised for everyone we come into contact with. So much of our fundraising in 2022 was focussed on the response to the war in Ukraine – and we are grateful that so many people also wanted to support us with unrestricted funds so that we are able to respond flexibly to conflicts in the countries we work in, according to the greatest need. In 2022, we reached 256,700 children with lived experience of conflict.

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

We keep our supporter data safe and secure and have a data protection policy and privacy policy in place. We have a dedicated Fundraising Compliance Manager to support our ongoing adherence to the Code of Practice, the UK General Data Protection Regulation, and other relevant regulations. We also have a dedicated supporter care team who are on hand to respond to supporter questions and queries in a timely manner via email or telephone, including updating supporter details and contact preferences. We have a vulnerable person's policy in place, with training given to our fundraisers in this area on a regular basis. We received thirty-one complaints in 2022 and we responded within two working days to every complaint received, and all complaints were resolved within two weeks of initial enquiry. Every complaint interaction was logged, and all feedback was actioned where possible.

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

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

All fundraising activity is carefully planned and budgeted for at the beginning of every financial year. Performance is monitored on an ongoing basis by individuals in the fundraising team on a daily,

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monthly, and quarterly basis and regular reporting to senior management and the finance department takes place to ensure that we are effective and accountable to children and our supporters, in everything that we do.

## 12. TRUSTEES' RESPONSIBILITIES

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

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

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

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

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

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

As far as each of the Directors of the charity at the date of approval of this report is aware there is no relevant audit information (information needed by the charity's auditor in connection with preparing the audit report) of which the charity's auditor is unaware. Each Director has taken all the steps that they should have taken as a director in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The Trustees' Annual Report, which includes the Strategic Report, was approved on behalf of the Board by John Fallon on 14<sup>th</sup> June 2023.



John Fallon

**Chair of Trustees**

## 13. INDEPENDENT AUDITOR'S REPORT

### Opinion

We have audited the financial statements of War Child ('the charitable company') and its subsidiaries ('the group') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, Consolidated and Society Balance Sheets, Consolidated Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

### Basis for opinion

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

### Conclusions relating to going concern

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

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

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

### Other information

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

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

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conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

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

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

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

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

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

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

## **Responsibilities of trustees**

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

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

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

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

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

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



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## **Extent to which the audit was considered capable of detecting irregularities, including fraud**

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

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

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

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

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

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

## **Use of our report**

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

## War Child

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.

A handwritten signature in black ink, appearing to read 'Dipesh Chhatralia', with a stylized flourish at the end.

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

12 July 2023

# War Child

## Consolidated statement of financial activities (including the Income & Expense account) for the year ended 31 December 2022

	Note	Unrestricted funds £000	Restricted Funds £000	2022 Total £000	2021 Total £000
<b>Income from:</b>					
<b>Donations and legacies</b>					
Donations and legacies		3,894	837	4,731	3,572
In-kind		-	-	-	37
Lotteries		3,000	-	3,000	2,515
<b>Other trading activities</b>					
Events		1,988	-	1,988	1,788
		<u>8,882</u>	<u>837</u>	<u>9,719</u>	<u>7,912</u>
<b>Charitable activities</b>					
Grants	13	-	9,272	9,272	6,849
<b>Income from disposal</b>					
		-	-	-	38
<b>Foreign exchange gain</b>					
		105	-	105	-
		<u>8,987</u>	<u>10,109</u>	<u>19,096</u>	<u>14,799</u>
<b>Total income</b>					
<b>Expenditure on:</b>					
<b>Raising funds</b>					
Fundraising costs for donations and legacies	3	2,918	1	2,919	2,576
<b>Charitable activities</b>					
Project costs	3,13				
- Afghanistan		352	4,979	5,331	1,326
- Central African Republic		738	868	1,606	1,423
- Democratic Republic of Congo		738	463	1,201	3,228
- Iraq		473	671	1,144	2,671
- Ukraine		-	425	425	-
- UK Projects		-	275	275	76
- Yemen		520	946	1,466	1,479
- UK overseas support		2,274	17	2,291	1,552
Information & Campaigns	3	302	-	302	192
		<u>8,315</u>	<u>8,645</u>	<u>16,960</u>	<u>14,523</u>
<b>Total expenditure</b>					
<b>Net (expenditure)/income</b>					
		<u>672</u>	<u>1,464</u>	<u>2,136</u>	<u>276</u>
<b>Total funds brought forward</b>					
		2,973	1,539	4,512	4,236
<b>Total funds carried forward</b>					
	11	<u>3,645</u>	<u>3,003</u>	<u>6,648</u>	<u>4,512</u>

There are no other unrealised gains or losses which do not appear on the statement of financial activities. All of the above results are derived from continuing activities. The notes on pages 54 to 70 form part of these financial statements.

# War Child

## Consolidated and Charity Balance Sheets as at 31 December 2022

Company number: 03610100

	Note	Group		Charity	
		2022 £000	2021 £000	2022 £000	2021 £000
<b>Fixed assets</b>					
Tangible assets	5	25	5	25	5
Investments	7	24	24	24	24
		<b>49</b>	<b>29</b>	<b>49</b>	<b>29</b>
<b>Current assets</b>					
Debtors	8	5,010	2,506	5,012	2,504
Cash at bank		3,285	2,875	3,279	2,870
		<b>8,295</b>	<b>5,381</b>	<b>8,291</b>	<b>5,374</b>
<b>Creditors: falling due within one year</b>	9	(1,696)	(898)	(1,687)	(902)
<b>Net current assets</b>		<b>6,599</b>	<b>4,483</b>	<b>6,604</b>	<b>4,472</b>
<b>Net assets</b>	11	<b>6,648</b>	<b>4,512</b>	<b>6,653</b>	<b>4,501</b>
<b>The funds of the charity</b>					
<b>Unrestricted funds</b>	11				
Continuity Business Reserve		2,200	2,000	2,200	2,000
Working Capital Reserve		1,133	660	1,138	649
Designated		287	308	287	308
Tangible Fixed Assets		25	5	25	5
<b>Restricted funds</b>	13	<b>3,003</b>	<b>1,539</b>	<b>3,003</b>	<b>1,539</b>
		<b>6,648</b>	<b>4,512</b>	<b>6,653</b>	<b>4,501</b>

The surplus for the financial year for the Parent Charity only was £2,033,000 (2021: profit of £214,000), which excludes the profit of £103,000 from the trading subsidiary.

These financial statements were approved by the Trustees, authorised for issue on 14<sup>th</sup> June 2023 and signed on their behalf by:



John Fallon  
Chair of Trustees

The notes on pages 54 to 70 form part of these financial statements.

# War Child

## Consolidated Statement of Cash Flow for the year ended 31 December 2022

	Notes	2022 £000	2021 £000
<b>Cash flows from operating activities:</b>			
Net cash inflow/(outflow) from operating activities	A	484	(58)
<b>Cash flows from investing activities:</b>			
Purchase of fixed assets		(75)	(25)
<b>Net increase/(decrease) in cash:</b>			
Cash at bank and in hand at the beginning of the year		2,876	2,958
<b>Cash at bank and in hand at the end of the year</b>	B	<b>3,285</b>	<b>2,875</b>
<b>Notes to the cashflow statement</b>			
<b>A. Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>			
		2022 £000	2021 £000
Net incoming resources		2,136	276
Depreciation & amortisation		55	75
Decrease / (increase) in debtors		(2,504)	(183)
Increase/ (decrease) in creditors falling due within one year		797	(226)
<b>Net cash outflow from operating activities</b>		<b>484</b>	<b>(58)</b>
<b>B. Analysis of cash and cash equivalents</b>			
		2022 £000	2021 £000
Cash in hand and at bank		3,285	2,875
<b>Total cash and cash equivalents</b>		<b>3,285</b>	<b>2,875</b>

# War Child

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

### 1 Accounting policies

#### ***Charity and Company information***

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

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

#### ***Basis of accounting***

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

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

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

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

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

The Trustees have reviewed War Child's reserves and Continuity Business Reserves position in light of the reserves policy discussed above. They have reviewed the group's forecasts, projections, and risk assessed income and expenditure and have a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future. With organisational growth forecast across restricted and unrestricted income streams, the Trustees have approved the 2023 budget. The 2024 to 2025 forecasts for the proposed War Child Alliance programme merger with War Child Holland have been reviewed, with the best available knowledge at the time and potential income has been stress tested to ensure that expenditure in the new structure can withstand income pressures. They are confident that the planned reserves are sufficient at the year end to manage any foreseeable downturn in the UK and global economy. The Trustees consider that there is a reasonable expectation that War Child has adequate resources to continue in operational existence for the foreseeable future and for this reason, they continue to adopt the 'going concern' basis in preparing the accounts.

#### ***Critical accounting judgements and key sources of estimation uncertainty***

In the application of the charity's accounting policies, which are described in this note, Trustees are required to make judgements, estimates and assumptions about the carrying values of assets and

# War Child

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

liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

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

The Trustees have reviewed the financial position and future plans for the charity and have identified no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue its activities for the foreseeable future. With some organisational growth forecast, as the major impacts of the global pandemic on fundraising have been curtailed, the Trustees approved a ten per cent increase in Continuity Business Reserves in the 2022. The 2023 budget has been reviewed, with the best available knowledge at the time and potential income has been stress tested to ensure that expenditure levels can be maintained within income strains. They are confident with the planned addition to reserves, that there are sufficient reserves held at the year end to manage any foreseeable downturn in the UK and global economy. There will continue to be regular reforecasting, risk analysis and ongoing cashflow forecasting and monitoring. WCUK has the flexibility to adapt our financial management and to adjust expenditure as needed, in response to any changes in income levels.

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

### ***Income***

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

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

### ***Donated goods and services***

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

War Child receives a huge amount of support from the music industry at various levels to deliver one- of-a-kind events in order to raise funds and awareness in support of its mission. In line with War Child's fundraising model, we source support from high-profile artists in the music industry to volunteer their time to provide a

## War Child

performance at a War Child music event, thus raising significant income through ticket sales and other sources. It would not be practical or appropriate for War Child to pay an artist to perform at an event and the value to the charity is captured in the income raised from ticket sales. Therefore, no value has been attributed to these services in the accounts.

### **Expenditure**

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

Payments are made to local partner organisations in the countries in which War Child works in order that they may assist in carrying out a part of War Child's charitable activities alongside the Charity itself. War Child determines the activities to be carried out and monitors the activities and expenditure on such activities closely. Payments made to the local partner organisations are accounted for as receivables in the accounts of War Child until expenditure under these "partner advances" is justified fully, at which point the expenditure is recognised in the Statement of Financial Activities of War Child.

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

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

### **Foreign currency**

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

### **Leased assets**

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

### **Depreciation & amortisation**

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

]	
Leasehold improvements	Over the life of the lease
Motor vehicle	5 years
Fixtures and fittings	5 years
IT software & equipment	3 years

Assets acquired specifically for overseas projects are capitalised and are written off in the year of acquisition.

Intangible fixed assets represent software costs capitalised in accordance with FRS102. These are stated



## War Child

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 2022

## 2 Prior year consolidated statement of financial activities

	Note	Unrestricted funds £000	Restricted funds £000	2021 Total £000	2020 Total £000
<b>Income from:</b>					
<b>Donations and legacies</b>					
Donations and legacies		3,167	405	3,572	2,821
In-kind		-	37	37	44
Lotteries	3	2,515	-	2,515	-
<b>Other trading activities</b>					
Events		1,788	-	1,788	1,388
Lotteries	3	-	-	-	2,514
		<u>7,470</u>	<u>442</u>	<u>7,912</u>	<u>6,768</u>
<b>Charitable activities</b>					
Grants	14	-	6,849	6,849	9,917
<b>Income from disposal</b>					
		<u>38</u>	<u>-</u>	<u>38</u>	<u>-</u>
<b>Total income</b>		<u><b>7,508</b></u>	<u><b>7,291</b></u>	<u><b>14,799</b></u>	<u><b>16,685</b></u>
<b>Expenditure on:</b>					
<b>Raising funds</b>					
Fundraising costs for donations and legacies	4	2,544	32	2,576	1,885
<b>Charitable activities</b>					
Project costs	4,14				
- Afghanistan		326	1,000	1,326	1,242
- Central African Republic		655	768	1,423	2,775
- Democratic Republic of Congo		892	2,336	3,228	4,334
- Iraq		648	2,023	2,671	3,952
- UK projects		76	-	76	327
- Yemen		486	993	1,479	1,636
- UK overseas support		1,475	77	1,552	1,441
Information & Campaigns	4	192	-	192	103
		<u>7,294</u>	<u>7,229</u>	<u>14,523</u>	<u>17,695</u>
<b>Total expenditure</b>		<u><b>7,294</b></u>	<u><b>7,229</b></u>	<u><b>14,523</b></u>	<u><b>17,695</b></u>
<b>Net income/(expenditure)</b>		<u><b>214</b></u>	<u><b>62</b></u>	<u><b>276</b></u>	<u><b>(1,010)</b></u>
Total funds brought forward		<u>2,759</u>	<u>1,477</u>	<u>4,236</u>	<u>5,246</u>
<b>Total funds carried forward</b>	<b>12</b>	<u><b>2,973</b></u>	<u><b>1,539</b></u>	<u><b>4,512</b></u>	<u><b>4,236</b></u>

# War Child

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

### 3 Analysis of expenditure

	Staff	Support	Governance	Other Direct Costs	Partner Costs	2022	2021
	£000	£000	£000	£000	£000	£000	£000
<b>Expenditure on raising funds</b>	1,718	247	22	932	-	<b>2,919</b>	2,576
<b>Charitable expenditure</b>							
Project costs							
- Afghanistan	1,834	485	44	2,809	158	<b>5,330</b>	1,326
- Central African Republic	655	143	13	702	94	<b>1,607</b>	1,423
- Democratic Republic of Congo	650	107	10	393	41	<b>1,201</b>	3,228
- Iraq	621	103	9	410	-	<b>1,143</b>	2,671
- UK	30	-	-	14	231	<b>275</b>	76
- Yemen	523	132	12	799	-	<b>1,466</b>	1,479
- Ukraine	-	-	-	-	425	<b>425</b>	-
- UK overseas support	1,548	250	23	471	-	<b>2,292</b>	1,552
	<b>5,861</b>	<b>1,220</b>	<b>111</b>	<b>5,598</b>	<b>949</b>	<b>13,739</b>	<b>11,755</b>
Information and campaigns	274	26	2	-	-	<b>302</b>	192
	<b>7,853</b>	<b>1,493</b>	<b>135</b>	<b>6,530</b>	<b>949</b>	<b>16,960</b>	<b>14,523</b>

Total support costs were £1,493,000. The support function costs of the executive office as well as finance, HR, IT and administration. Support costs include employee emoluments totalling £486,954 as well as the costs of property, asset management, insurance, communication. Some of these costs relate only to UK headquarters, while others relate to global operations. Staff costs include benefits totalling £254,729 (2021: £340,000) which do not constitute emoluments. These benefits include accommodation, cost of living allowance and education allowance.

Group governance costs include external audit fees and associated costs of £31,560 (2021: £26,700) and internal audit costs of £107,680.

Support and Governance costs are reallocated based on levels of expenditure in Fundraising, Projects, and Information and Campaigns as this is assumed to be an accurate indicator of levels of activity in each of these areas which are supported by the costs incurred in finance, HR, IT, administration and governance.

Other Direct Costs and Partner Costs include all costs relating to the implementation of our projects which are described in more detail in note 14 of these accounts.

# War Child

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

### Grants to partners organisations

During 2022, grants to partner organisations of £949,000 (2021: £207,000) were provided for projects to protect, educate, and stand up for the rights of children in war. Grant expenditure by geography for the year was:

	<b>2022</b>	<b>2021</b>
	<b>£000</b>	<b>£000</b>
Afghanistan	158	-
Central African Republic	94	24
Democratic Republic of Congo	41	183
oPT (via War Child Holland)	50	-
Ukraine (via War Child Holland)	425	-
Uganda (via War Child Holland)	181	-

The following grants are considered material in the context of the charity's total charitable expenditure:

	<b>2022</b>	<b>2021</b>
	<b>£000</b>	<b>£000</b>
Ukraine Emergency Response (via War Child Holland)	425	-

A total of £656,000 expenditure (2021: £nil) was incurred by our partner War Child Holland through funds provided by War Child UK.

£723,000 was advanced to partner organisations at 31 December 2022 (2021: £264,000) which was subject to performance conditions that were required to be fulfilled prior to the partner having unconditional entitlement to the funds. Monies advanced to partners are shown in debtors. £9,000 (2021: nil) is recorded in creditors in respect of grants to partners where performance conditions have been fulfilled at 31 December and the amount is due to be distributed to partners. All partner advances at 31 December 2021 were utilised during 2022 and all partner creditors at 31 December 2021 were paid to partners during 2022.

# War Child

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

### 4 Employee emoluments

	<b>2022</b>	<b>2021</b>
	<b>£000</b>	<b>£000</b>
UK Staff costs include the following:		
- Wages and salaries	3,370	2,965
- Social security costs	356	312
- Pension contributions (defined contribution pension schemes)	164	143
Overseas Aid workers		
- Wages and salaries	587	621
- Social security costs	32	9
- Pension contributions (defined contribution pension schemes)	27	17
Overseas National Staff costs	3,446	3,362
	<b>7,982</b>	<b>7,429</b>

In addition to the amounts listed above, staff received benefits totalling £254,729 (2021: £340,000) which do not constitute emoluments. These benefits include accommodation, cost of living allowance and education allowance.

The number of higher-paid employees with emoluments greater than £60,000 falling within the following ranges is as shown:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
£60,000 - £69,999	9	4
£70,000 - £79,999	2	3
£80,000 - £89,999	2	5
£90,000 - £99,999	-	1
£100,000 - £109,999	-	-
£110,000 - £119,999	-	2
£120,000 - £129,999	1	-

A total of £536,829,621 (2021: £454,621) was paid to key management in emoluments in the year.

Total emoluments include living allowance, accommodation, and medical allowances for international staff.

A total of £102,398 (2021: £34,717) was paid by War Child into a defined contribution pension scheme for 14 (2021: 11) higher-paid employees.

£5,596 (2021: £6,177) was paid by War Child in redundancy costs during the year (nil outstanding at year end).

None of the trustees received any emoluments. No expenses were reimbursed to trustees in the year (2021: nil).

# War Child

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

Volunteers are key for the continued success of our fundraising events and are a major resource which contributes to achieving our objective of improving children's lives. The skill, time and energy contributed by volunteers helps War Child achieve its goals and in turn benefits volunteers by offering them the opportunity to gain experience and to 'try something new' while meeting like-minded people. There are volunteers who help on a regular basis throughout our offices and operations, as well those who help on a more ad-hoc basis such as stewarding at fundraising events. We are enormously grateful to all those who offer their time for free to help support the children we work with. In line with our Gifts in Kind policy, no amounts are recognised for services donated by general volunteers.

The average number of persons employed by War Child during the year was as follows:

	2022 Number	2021 Number
<b>UK</b>		
- Charitable expenditure	22	20
- Fundraising	37	32
- Management and administration	21	18
	<b>80</b>	<b>70</b>
<b>Overseas</b>		
- International Aid Workers	15	14
- National Staff	144	236
	<b>239</b>	<b>320</b>

### 5 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 2022	172	253	358	783
Additions	-	59	16	75
Disposals	-	(1)	-	(1)
<b>At 31 December 2022</b>	<b>172</b>	<b>311</b>	<b>374</b>	<b>857</b>
<i>Accumulated depreciation</i>				
At 1 January 2022	172	251	355	778
Charge for the year	-	47	8	55
Disposals	-	(1)	-	(1)
<b>At 31 December 2022</b>	<b>172</b>	<b>297</b>	<b>363</b>	<b>832</b>
<i>Net book value</i>				
<b>At 31 December 2022</b>	<b>-</b>	<b>14</b>	<b>11</b>	<b>25</b>
At 31 December 2021	-	2	3	5

# War Child

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

## 6 Intangible assets – Group and Charity

<b>Intangible Assets</b>	<b>IT Software £000</b>
<i>Cost or valuation</i>	
At 1 January 2022	131
Additions	-
Disposals	-
<b>At 31 December 2022</b>	<b>131</b>
<i>Accumulated depreciation</i>	
At 1 January 2022	131
Charge for the year	-
Disposals	-
<b>At 31 December 2022</b>	<b>131</b>
<i>Net book value</i>	
<b>At 31 December 2022</b>	<b>-</b>
At 31 December 2021	-

## 7 Investments – Group and Charity

<b>Investments</b>	<b>Works of art £000</b>	<b>Total £000</b>
<i>Valuation</i>		
At 1 January 2022	24	24
<b>At 31 December 2022</b>	<b>24</b>	<b>24</b>

# War Child

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

### Investment in subsidiary company:

Name	Country of incorporation	Class of shares	% held	Nature of business	Year end
War Child Trading Limited	UK	Ordinary	100%	Music events & other trading activities	31 December

Details of the net assets and profit for the year of the subsidiary company is as follows:

	Net assets		Turnover		Profit for the year	
	2022	2021	2022	2021	2022	2021
	£000	£000	£000	£000	£000	£000
War Child Trading Limited	-	16	153	140	103	60

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

Amounts owed from War Child Trading Limited as at the balance sheet date totalled £5,000 (2021: £nil). War Child Trading Limited will donate £118,598 to War Child in 2022 (2021: £nil) to War Child. A total of £nil (2021: £nil) was recharged from War Child to War Child Trading Limited in the year in relation to management charges.

### 8 Debtors

	Group		Charity	
	2022 £000	2021 £000	2022 £000	2021 £000
<b>Due within one year</b>				
Other debtors	366	202	364	200
Accrued income	3,830	1,861	3,830	1,861
Advances to partners	724	265	723	265
Amount due from group undertakings	-	-	5	-
Prepayments	90	178	90	178
	<u>5,010</u>	<u>2,506</u>	<u>5,012</u>	<u>2,504</u>

Included within the other debtors is £130,00 for the lease deposit (due in 2027: at end of lease term) for our London premises.



# War Child

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

### 9 Creditors

	Group		Charity	
	2022	2021	2022	2021
	£000	£000	£000	£000
Taxation and social security	219	190	210	190
Other creditors	584	344	584	331
Amounts committed to partners	9	-	9	-
Accruals and deferred income	799	364	799	361
Provision	85	-	85	-
Inter group balances	-	-	-	20
	<u>1,696</u>	<u>898</u>	<u>1,687</u>	<u>902</u>

### 10 Operating leases

The amounts payable under operating leases during the year were £352,822 (2021: £411,198), which includes property service charges not included in lease contract. Total commitments under operating leases excluding services charges at the year-end were:

	Land and buildings		Plant and machinery	
	2022	2021	2022	2021
	£000	£000	£000	£000
Within 1 year	161	249	-	2
2 to 5 years	951	-	-	2
After 5 years	-	-	-	-
	<u>1,112</u>	<u>249</u>	<u>-</u>	<u>4</u>

### 11 Analysis of group net assets between funds

Fund balances at 31 December 2022 are represented by:

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£000	£000	£000	£000
Fixed assets	25	-	25	5
Intangible assets	-	-	-	-
Investments	24	-	24	24
Net current assets/(liabilities)	3,596	3,003	6,599	4,484
<b>Total net assets</b>	<u><b>3,645</b></u>	<u><b>3,003</b></u>	<u><b>6,648</b></u>	<u><b>4,513</b></u>

# War Child

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

Unrestricted Funds at 31 December were therefore made up as follows:

	At 1 January 2022 £000	Movement during the year			At 31 December 2022 £000
		Income £000	Expense £000	Transfer £000	
Continuity Business Reserve	2,000	-	-	200	2,200
Working Capital Reserve	660	8,986	(8,238)	(275)	1,133
Designated for reserves	308	-	(21)	-	287
Tangible Fixed Assets	5	-	(55)	75	25
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total net assets</b>	<b>2,973</b>	<b>8,986</b>	<b>(8,314)</b>	<b>-</b>	<b>3,645</b>
	<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 33). The target for continuity business reserves is calculated through a detailed assessment of the core running costs of the organisation and the risk profile of income. They include £24,000 of investments held as art assets. This amount needs to be available to cover risks that may materialise throughout the year.

**Working Capital Reserve.** Traditionally due to the nature of our funding, War Child's income graph is one of peaks and troughs with some significant fundraising events held at the end of the year, whilst expenditure is more flatline. Hence, in order to manage fluctuations in the timing of income receipts throughout the year, it is necessary for War Child to hold a revolving working capital fund, that allows War Child to manage cashflow at all times.

**Tangible Fixed Assets.** The current value of War Child's tangible fixed assets is £25,000.

**Designated Reserve.** Funds raised through specific appeals in 2021 and 2022 amounting to £287,000 at the close of the year, have been set aside by our Trustees in support of our Afghanistan response programme and the Ukraine Emergency Response.

# War Child

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

### 12 Prior year analysis of group net assets between funds

Fund balances at 31 December 2021 are represented by:

	Unrestricted Funds £000	Restricted Funds £000	2021 Total £000	2020 Total £000
Fixed assets	5	-	5	55
Intangible assets	-	-	-	-
Investments	24	-	24	24
Net current assets	2,944	1,539	4,483	4,237
<b>Total net assets</b>	<b>2,973</b>	<b>1,539</b>	<b>4,512</b>	<b>4,316</b>

Unrestricted Funds at 31 December 2021 were therefore made up as follows:

	At 1 January 2021 £000	Movement during the year			At 31 December 2021 £000
		Income £000	Expense £000	Transfer £000	
<b>Continuity Business Reserve</b>	2,000	7,233	(6,967)	(266)	<b>2,000</b>
<b>Working Capital Reserve</b>	420	-	-	240	<b>660</b>
<b>Designated reserve</b>	284	275	(251)	-	<b>308</b>
<b>Tangible Fixed Assets</b>	55	-	(76)	26	<b>5</b>
<b>Total net assets</b>	<b>2,759</b>	<b>7,508</b>	<b>(7,294)</b>	<b>-</b>	<b>2,973</b>

### 13 Restricted Funds

	2021 £000	Income £000	Expenditure £000	2022 £000
Afghanistan - UNICEF	142	379	(500)	21
Afghanistan - Other grants & donations	-	47	(47)	-
Afghanistan - UNICEF UAM	-	1,867	(1,867)	-
Afghanistan - CHL	15	-	-	15
Afghanistan – Terre Des Hommes	-	17	(17)	-
Afghanistan - OCHA	73	339	(381)	31
Afghanistan - Choose Love	-	30	(30)	-
Afghanistan - Dullatur Foundation	-	10	(10)	-
Afghanistan - OCHA/AHF4	-	476	(476)	-
Afghanistan - ECW/Save the Children	-	413	(413)	-
Afghanistan - Mckintosh Foundation	-	50	(50)	-
Afghanistan - OCHA CPiE	-	384	(384)	-
Afghanistan - Open Society International	-	714	(353)	361

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Afghanistan - UNICEF – HPD	-	741	(249)	492
Central African Republic – UNICEF	8	788	(796)	-
Central African Republic - UNPBF	26	(12)	-	14
Central African Republic - Stanley Thomas Johnson Foundation	7	32	(39)	-
Central African Republic - OCHA	-	(13)	13	-
Central African Republic - GOAC	-	47	(47)	-
Democratic Republic of Congo - Other grants & donations	73	(5)	(68)	-
Democratic Republic of Congo - UNHCR	2	76	(78)	-
Democratic Republic of Congo - UNDP	2	-	(2)	-
Democratic Republic of Congo - FHRDC	11	(2)	(9)	-
Democratic Republic of Congo - Rangoonwala Foundation	-	2	(2)	-
Democratic Republic of Congo - Leri Foundation	-	21	(21)	-
Democratic Republic of Congo - Geoff Herrington	-	20	(20)	-
Democratic Republic of Congo - UNICEF	-	316	(156)	160
Democratic Republic of Congo - UNICEF SSFA	-	7	(7)	-
Democratic Republic of Congo - Evan Cornish Foundation	-	10	(7)	3
Democratic Republic of Congo - Fifty Eight	-	12	(9)	3
Democratic Republic of Congo - DRL	-	15	(15)	-
Iraq - Dubai Cares	-	(44)	44	-
Iraq - UNHCR	-	(12)	12	-
Iraq - War Child affiliates	41	(40)	(1)	-
Iraq - OCHA	17	-	(3)	14
Iraq - DRL	15	129	(116)	28
Iraq - Clifford Chance	-	90	(90)	-
Iraq - Henry Lambert	-	322	(322)	-
Iraq - ECW	-	181	(160)	21
Iraq - UNICEF	-	71	(36)	35
United Kingdom - World Vision	7	-	(7)	-
United Kingdom - BT Supporters Club	177	-	(177)	-
United Kingdom - Jagclife Charitable Trust	10	-	-	10
United Kingdom - DFID Aid Connect WV Implementation	-	103	(103)	-
United Kingdom - DFID UK Aid Match	-	2	(2)	-
United Kingdom - VoiceMore Uganda	5	-	(5)	-
United Kingdom - Afghanistan Appeal - restricted	279	105	(200)	184
United Kingdom - GAZA Appeal - restricted	95	-	-	95
United Kingdom - Yemen CIC - restricted	-	248	-	248
United Kingdom - Joseph Rowntree Charitable Trust	-	13	-	13
United Kingdom - Ukraine Emergency Response	-	1,252	(425)	827
United Kingdom - Other grants & donations	317	-	(69)	248
Yemen - OCHA	217	735	(827)	125
Yemen - EAA	-	2	(2)	-
Yemen - Peter Cundill Foundation	-	80	(25)	55
Yemen - FCDO project	-	91	(91)	-
	<b>1,539</b>	<b>10,109</b>	<b>(8,645)</b>	<b>3,003</b>

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## 14 Prior year restricted funds

	2020 £000	Income £000	Expenditure £000	2021 £000
Afghanistan - Terre des Hommes	2	-	-	2
Afghanistan – UNICEF	15	304	(177)	142
Afghanistan - War Child affiliates	6	-	-	6
Afghanistan - Other grants & donations	10	-	-	10
Afghanistan - UNICEF UAM	93	477	(570)	-
Afghanistan - CHL	22	-	(7)	15
Afghanistan - ECW-BRAC	-	18	(36)	(18)
Afghanistan - Take Two	4	-	(3)	1
Afghanistan – OCHA	-	231	(158)	73
Afghanistan – Terre des Hommes	-	49	(49)	-
Central African Republic - UNICEF	28	470	(490)	8
Central African Republic - UNPBF	44	(18)	-	26
Central African Republic - Stanley Thomas Johnson Foundation	7	-	-	7
Central African Republic - GOAC	-	2	(2)	-
Democratic Republic of Congo - NRC	131	163	(221)	73
Democratic Republic of Congo - UNDP	60	155	(213)	2
Democratic Republic of Congo - UNHCR	-	802	(801)	1
Democratic Republic of Congo - DRA	-	126	(126)	-
Democratic Republic of Congo - FHRDC	-	220	(209)	11
Democratic Republic of Congo - START FUND	-	71	(71)	-
Democratic Republic of Congo - Rangoonwala Foundation	-	11	(11)	-
Democratic Republic of Congo - Leri Foundation	-	5	(5)	-
Iraq - Dubai Cares	-	614	(614)	-
Iraq - War Child affiliates	41	-	-	41
Iraq - DRL	3	842	(830)	15
Iraq - UNHCR	-	(23)	23	-
Iraq - OCHA	83	352	(418)	17
Iraq - Vladimir Kantor	55	-	(55)	-
Iraq - Clifford Chance	90	14	(104)	-
Iraq - DFID Aid Connect Phase 1	5	20	(25)	-
United Kingdom - World Vision	7	-	-	7
United Kingdom - BT Supporters Club	166	13	(2)	177
United Kingdom - Jagclif Charitable Trust	295	-	(285)	10
United Kingdom - DFID Aid Connect WV Implementation	-	645	(645)	-
United Kingdom - DFID UK Aid Match	14	50	(68)	(4)
United Kingdom - Voicemore Uganda	5	-	-	5
United Kingdom - The Joseph Rowntree Charitable Trust	-	17	(17)	-
United Kingdom - Jingle Jam	175	(175)	-	-
United Kingdom - Coronavirus Job Retention Scheme	-	16	(16)	-
United Kingdom - Other grants & donations	116	233	(32)	317
United Kingdom - Afghanistan Appeal – restricted	-	279	-	279
United Kingdom - GAZA Appeal – restricted	-	95	-	95

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Yemen – OCHA	-	1,213	(992)	221
	<u>1,477</u>	<u>7,291</u>	<u>(7,229)</u>	<u>1,539</u>

### 15 Connected charities

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

#### War Child Australia

War Child Australia is an independent non-profit organisation based in Australia. War Child Australia received a loan of £40,669 from War Child in 2018 which will be paid back by 2023.

### 16 Related Parties

#### Children in Conflict

Children in Conflict is an independent non-profit organisation based in the United States. John Fallon, our Chair of Trustees, and Rob Williams, CEO, are Directors of Children in Conflict. Children in Conflict also provided funds of £1,948,000 to War Child in 2022 (2021: £222,000), of which £1,523,000 was accrued at year end (2021: £222,000).

#### Open Mobile Global

Open Mobile Global is a UK-based company providing mobile payment services to charities. James Briggs, a Trustee of War Child UK, is also the Director of Open Mobile Global. Open Mobile Global received payment of £916 for services provided to War Child UK in 2022 (2021: £nil).