

# FRONTLINE CHILDREN

England & Wales · Charity number 1180384

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2018-10-19

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 5a Pipers Avenue  
Harpenden  
Hertfordshire  
AL5 1HB

**Phone** +447747047591

**Email** [info@frontlinechildren.org](mailto:info@frontlinechildren.org)

**Website** [www.frontlinechildren.org](http://www.frontlinechildren.org)

## Activities

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**Objects:** THE OBJECTIVES OF THE CIO ARE:FOR THE PUBLIC BENEFIT, THE RELIEF AND ASSISTANCE OF CHILDREN THROUGHOUT THE WORLD, WHO ARE IN NEED BY REASON OF ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC HARDSHIP; IN PARTICULAR BUT NOT EXCLUSIVELY BY A) IMPROVING COMMUNITY FACILITIES SUCH AS SCHOOLS AND BASIC SERVICES, B) PROVIDING BASIC ITEMS SUCH AS CLOTHING AND EDUCATIONAL MATERIALS, C) ASSISTING IN THE PROVISION OF EDUCATION, TRAINING, HEALTHCARE PROJECTS AND ALL THE NECESSARY SUPPORT DESIGNED TO ENABLE INDIVIDUALS TO GENERATE A SUSTAINABLE INCOME AND BE SELF-SUFFICIENT.

**Activities:** For the relief and assistance of children throughout the world, suffering hardship or disadvantage; in particular but not exclusively by a) improving community facilities such as schools and basic services, b) providing clothing, education and supporting materials, c) training and healthcare projects.All designed to enable individuals to generate a sustainable income and be self-sufficient.

## Classification

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- **How:** Makes Grants To Organisations, Provides Services
- **What:** Disability
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

## Geography

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- Afghanistan
- Djibouti
- Iraq
- Sierra Leone
- Somalia
- Syria
- Ukraine
- Yemen

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£29,927	£47,180	-	-
2023-12-31	£25,285	£20,682	-	-
2022-12-31	£32,378	£22,706	-	-
2021-12-31	£93,778	£100,313	-	-
2020-12-31	£49,296	£37,347	-	-

## Trustees

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Name	Role	Appointed
<b>James Darren Gray</b>	Chair	2022-02-15
James Bingham CEO		2022-03-21

**FRONTLINE CHILDREN**

England & Wales - Charity number 1180384

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# Accounts

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**FRONTLINE CHILDREN**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**FRONTLINE CHILDREN**

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**FRONTLINE CHILDREN**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**Trustees**

James Gray, Chairman  
James Bingham, Chief Executive Officer

**Charity registered number**

1180384

**Principal office**

5a Pipers Avenue, Harpenden, Hertfordshire, AL5 1HB

**Accountants**

Clifford Fry & Co LLP, St Mary's House, Netherhampton, Salisbury, Wiltshire, SP2 8PU

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**FRONTLINE CHILDREN**

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**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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The Trustees present their annual report together with the financial statements of the charity for the 1 January 2024 to 31 December 2024.

**Objectives and Activities****a. Policies and objectives****Our Commitment**

Frontline Children is committed to protecting and empowering vulnerable children worldwide. We deliver practical support through education, healthcare, and community development in regions affected by conflict and hardship. Our work is rooted in compassion, collaboration, and long-term impact where it's needed most.

**Mission Statement**

Frontline Children exists to serve the public benefit by supporting children worldwide who face disadvantage due to ill-health, disability, financial hardship, or conflict. Our mission is delivered through:

- Improving community infrastructure such as schools and essential services
- Providing vital items including clothing, stationery, and educational materials
- Supporting education, healthcare, training, and sustainable development initiatives

**Achievements and performance****a. Review of activities****As Eyla School Projects – Djibouti**

Since its inauguration in May 2021, the Garderie Sultan Houmed Loita School in As Eyla has become a cornerstone of early childhood education in Djibouti's Dikhil region. Built with support from Frontline Children and now operated by the Djibouti Department of Education, the school continues to thrive.

Recent Developments:

- Infrastructure Improvements (Early 2024)  
Funding was approved for the construction of a protective awning at the daycare facility, shielding children from extreme desert heat and improving safety during outdoor care. A solar battery replacement was also provided to ensure reliable energy access.
- Volunteer Engagement (November 2024)  
A dedicated team of volunteers visited the school as part of a fundraising initiative. Their presence helped deepen relationships with local educators and students, while inspiring renewed support for ongoing educational programs.
- Expansion Plans (May 2025)  
Additional support was committed to build a new library and early development centre at the school. Co-funded by the Sovereign Carbon Agency, this expansion will bring books and learning resources to one of Djibouti's most remote desert communities.

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**FRONTLINE CHILDREN**

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**TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**Education Support in Afghanistan – Empowering Girls**

In October 2023, Frontline Children supported a secret school for girls in Kabul, Afghanistan. The initiative enabled the purchase of 20 refurbished laptops and access to educational software—offering school-aged girls a rare and vital opportunity to learn in a context where formal education remains severely restricted.

**Frontline Support in Ukraine**

In October 2024, Frontline Children provided support to children living in frontline areas of Ukraine. Approximately 285 stationery kits were distributed to sustain online learning amid ongoing conflict, helping displaced students continue their education despite infrastructure challenges.

**Symbolic Solidarity**

Earlier in the year, adventurer Jordan Wylie and Frontline Children CEO James Bingham climbed Mount Hoverla—Ukraine's highest peak. At the summit, they planted both the Ukrainian and UK flags in a gesture of unity and support. During the same visit, James also met with children and educators at several schools supported by Frontline Children, reinforcing the charity's long-term commitment to hands-on engagement in conflict-affected regions.

**Community Engagement in Syria**

In July 2024, children in northeastern Syria benefited from a sports-based initiative that delivered:

- 36 sports kits, including trainers, clothing, and footballs
- Volunteer-led coaching sessions, offering structured play and mentorship
- A safe, inclusive environment for children affected by conflict to engage in teamwork and physical activity

This initiative complemented earlier efforts such as the Warm Project, which distributed winter clothing baskets in Raqqa to help children survive extreme cold conditions.

**Final Summary**

Frontline Children remains deeply committed to supporting vulnerable children in some of the world's most challenging environments. Through education, healthcare, and community development, we strive to create safe spaces where children can learn, grow, and thrive. Our work is driven by compassion, collaboration, and a belief in every child's right to opportunity—regardless of circumstance.

**Financial review****a. Going concern**

The trustees are confident that the charity will continue as a going concern for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**b. Financial risk management objectives and policies**

Frontline Children's fundraising is broad based and we continue to grow and become known to deliver with minimal overheads.

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**FRONTLINE CHILDREN**

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**TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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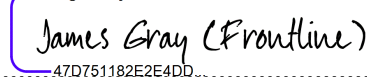
**Structure, governance and management**

**a. Method of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

This report was approved by the Trustees, on \_\_\_\_\_ and signed on their behalf by:

Signed by:  
  
.....330429266A4D4FD.....  
**James Bingham**

Signed by:  
  
.....47D751182E2E4DD.....  
**James Gray**

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**FRONTLINE CHILDREN**

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**Independent examiner's report to the Trustees of Frontline Children (the 'charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2024.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

**Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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**FRONTLINE CHILDREN**

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**INDEPENDENT EXAMINER'S REPORT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have specifically audited the funding received from the FCDO which is reported as restricted funds. I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Signed by:  
  
7F0BC8F5A20F4C5...  
FCCA

Dated:

10/28/2025

Erica Parker

Clifford Fry & Co LLP, St Mary's House, Netherhampton, Salisbury, Wiltshire, SP2 8PU.

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**FRONTLINE CHILDREN**

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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>					
Donations and legacies	2	106	29,821	29,927	60,696
<b>Total income</b>		<u>106</u>	<u>29,821</u>	<u>29,927</u>	<u>60,696</u>
<b>Expenditure on:</b>					
Charitable activities	5	15,137	32,043	47,180	51,380
<b>Total expenditure</b>		<u>15,137</u>	<u>32,043</u>	<u>47,180</u>	<u>51,380</u>
<b>Net income / (expenditure) before other recognised gains and losses</b>		(15,031)	(2,222)	(17,253)	9,316
<b>Net movement in funds</b>		(15,031)	(2,222)	(17,253)	9,316
<b>Reconciliation of funds:</b>					
Total funds brought forward		(2,633)	27,067	24,434	15,118
<b>Total funds carried forward</b>		<u><u>(17,664)</u></u>	<u><u>24,845</u></u>	<u><u>7,181</u></u>	<u><u>24,434</u></u>

The notes on pages 9 to 15 form part of these financial statements.

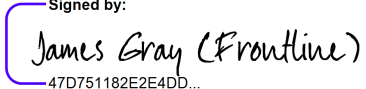
**FRONTLINE CHILDREN**

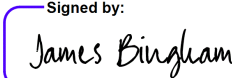
**BALANCE SHEET  
AS AT 31 DECEMBER 2024**

	Note	£	2024 £	£	2023 £
<b>Current assets</b>					
Cash at bank and in hand		8,735		25,916	
<b>Creditors:</b> amounts falling due within one year	7	<u>(1,554)</u>		<u>(1,482)</u>	
<b>Net current assets</b>			<u>7,181</u>		24,434
<b>Net assets</b>			<u>7,181</u>		<u>24,434</u>
<b>Charity Funds</b>					
Restricted funds	8		<b>24,845</b>		27,067
Unrestricted funds	8		<b>(17,664)</b>		(2,633)
<b>Total funds</b>			<u>7,181</u>		<u>24,434</u>

The financial statements were approved by the Trustees on

and signed on their behalf, by:

Signed by:  
  
 47D751182E2E4DD...  
 James Gray, Chairman

Signed by:  
  
 330429266A4D4FB...  
 James Bingham, Chief Executive Officer

The notes on pages 9 to 15 form part of these financial statements.

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**FRONTLINE CHILDREN**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**1. Accounting policies****1.1 Basis of preparation of financial statements**

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Frontline Children constitutes a public benefit entity as defined by FRS 102.

**1.2 Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

**1.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

**1.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

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**FRONTLINE CHILDREN**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**1. Accounting policies (continued)**

**1.5 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.6 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**1.7 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.8 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**2. Income from donations**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Donations	<b>106</b>	<b>29,821</b>	<b>29,927</b>	60,696
Total 2023	12,083	48,613	60,696	

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**FRONTLINE CHILDREN**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**3. Direct costs**

	<b>Djibouti £</b>	<b>Ukraine £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Donations	<b>32,043</b>	<b>9,109</b>	<b>41,152</b>	17,595
Subtotal	<u><b>32,043</b></u>	<u><b>9,109</b></u>	<u><b>41,152</b></u>	<u>17,595</u>
Other direct costs	-	-	-	30,698
	<u><b>32,043</b></u>	<u><b>9,109</b></u>	<u><b>41,152</b></u>	<u>48,293</u>
Total 2023	<u>30,698</u>	<u>17,595</u>	<u>48,293</u>	

**4. Support costs**

	<b>Djibouti £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Computer costs	<b>80</b>	<b>80</b>	80
General	-	-	12
	<u><b>80</b></u>	<u><b>80</b></u>	<u>92</u>
Total 2023	<u>92</u>	<u>92</u>	

## FRONTLINE CHILDREN

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

#### 5. Governance costs

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Accountancy	1,554	-	1,554	1,482
Insurance	4,394	-	4,394	1,513
	<u>5,948</u>	<u>-</u>	<u>5,948</u>	<u>2,995</u>

#### 6. Net income/(expenditure)

During the year, no Trustees received any remuneration (2023 - £Nil).

During the year, no Trustees received any benefits in kind (2023 - £Nil).

#### 7. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>1,554</u>	<u>1,482</u>

#### 8. Statement of funds

##### Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>				
General Funds - all funds	<u>(2,633)</u>	<u>106</u>	<u>(15,137)</u>	<u>(17,664)</u>
<b>Restricted funds</b>				
Restricted Funds	<u>27,067</u>	<u>29,821</u>	<u>(32,043)</u>	<u>24,845</u>
Total of funds	<u>24,434</u>	<u>29,927</u>	<u>(47,180)</u>	<u>7,181</u>

## FRONTLINE CHILDREN

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

#### 8. Statement of funds (continued)

##### Statement of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
General Funds - all funds	4,966	12,083	(19,682)	(2,633)
<b>Restricted funds</b>				
Restricted Funds	10,152	48,613	(31,698)	27,067
Total of funds	<u>15,118</u>	<u>60,696</u>	<u>(51,380)</u>	<u>24,434</u>

##### Summary of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
General funds	(2,633)	106	(15,137)	(17,664)
Restricted funds	27,067	29,821	(32,043)	24,845
	<u>24,434</u>	<u>29,927</u>	<u>(47,180)</u>	<u>7,181</u>

##### Summary of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
General funds	4,966	12,083	(19,682)	(2,633)
Restricted funds	10,152	48,613	(31,698)	27,067
	<u>15,118</u>	<u>60,696</u>	<u>(51,380)</u>	<u>24,434</u>

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**FRONTLINE CHILDREN**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**9. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Current assets	(16,110)	24,845	8,735
Creditors due within one year	(1,554)	-	(1,554)
	<u>(17,664)</u>	<u>24,845</u>	<u>7,181</u>

**Analysis of net assets between funds - prior year**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Current assets	13,390	27,067	25,916
Creditors due within one year	(1,482)	-	(1,482)
	<u>11,908</u>	<u>27,067</u>	<u>24,434</u>

**10. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2024 £</b>	<b>2023 £</b>
Net (expenditure)/income for the year (as per Statement of Financial Activities)	(17,253)	9,316
<b>Net cash (used in)/provided by operating activities</b>	<u>(17,253)</u>	<u>9,316</u>

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**FRONTLINE CHILDREN**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**11. Analysis of cash and cash equivalents**

	<b>2024</b>	2023
	£	£
Cash in hand	<b>8,732</b>	25,914
Total	<b>8,732</b>	25,914

**FRONTLINE CHILDREN**

England & Wales - Charity number 1180384

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# Accounts

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**FRONTLINE CHILDREN**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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## FRONTLINE CHILDREN

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**FRONTLINE CHILDREN**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**Trustees**

James Gray, Chairman  
James Bingham, Chief Executive Officer

**Charity registered number**

1180384

**Principal office**

4 Barley Road, Andover, Hampshire, SP11 6GB

**Accountants**

Clifford Fry & Co LLP, St Mary's House, Netherhampton, Salisbury, Wiltshire, SP2 8PU

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## FRONTLINE CHILDREN

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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The Trustees present their annual report together with the financial statements of the charity for the 1 January 2023 to 31 December 2023.

#### Objectives and Activities

##### a. Policies and objectives

Frontline Children is for the public benefit, the relief and assistance of children throughout the world, who are in need by reason of ill-health, disability, financial hardship or other disadvantage; in particular but not exclusively by:

- a) improving community facilities such as schools and basic services,
- b) providing basic items such as clothing and educational materials,
- c) assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.

#### Achievements and performance

##### a. Review of activities

##### As Eyla New School Build Project – Djibouti

We are pleased to share the remarkable progress of our As Eyla School Build Project in Djibouti. Since its inauguration on 14 May 2021, our flagship project has successfully been handed over to the Djibouti Department of Education. While day-to-day operations and financial management now fall under the purview of the Djibouti Government's Department of Education, our commitment remains steadfast.

##### Key Highlights:

- Project Completion - The school construction was completed on schedule and we are proud to have contributed to enhancing educational infrastructure in Djibouti.
- Collaboration with Djibouti Department of Education - We maintain close communication with the school management, ensuring our ongoing support and alignment with their goals.
- Volunteer Engagement - In October 2023, a dedicated team of volunteers visited the school as part of a fundraising trip. During the visit they provided new laptops and additional stationery, directly benefiting the students and teachers.
- Future Plans - Our mission continues. This year we plan to return to As Eyla School, offering further assistance and actively fundraising to construct an additional classroom.

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## FRONTLINE CHILDREN

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2023

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#### **Education Support in Afghanistan - Empowering Girls**

The situation in Afghanistan has been fraught with challenges, particularly in recent years. The country has faced political instability, conflict and social upheaval. Amidst this turmoil, education has been a critical area of concern, especially for the girls.

Providing assistance in Afghanistan is no simple task. The volatile security situation demands constant review and adaptation of strategies. Organisations and individuals committed to making a difference have had to navigate these complexities.

Against all odds, there have been remarkable efforts to support education, particularly for girls. One such initiative involved a clandestine “secret” girls’ school in Kabul, a place where young girls could learn, away from the prying eyes of those who sought to suppress their aspirations.

Frontline Children played a pivotal role in the establishment of the school library. Initially, providing funding for the construction of the library. Later, recognising the importance of digital resources, we supplied laptops for the girls. These devices became portals to online educational resources - an opportunity for the girls to access information, connect with the global community, and engage in digital learning.

#### **Frontline Childrens' Impact in Ukraine**

During March, James Bingham, from Frontline Children, journeyed to Ukraine to assess the situation on the ground. His visit included schools, orphanages, and meetings with partner organisations. Throughout the reporting period, Frontline Children disbursed several grants with specific objectives:

1. **School Renovations:** We prioritised the refurbishment of schools and classrooms. These spaces play a crucial role in providing education and stability for children affected by conflict.
2. **Technology Access:** Recognising the challenges faced by children living close to the frontlines, we provided essential hardware such as mobile devices and laptops. These tools enable remote learning, ensuring that education remains accessible even in difficult circumstances.
3. **Return to School Packs:** Hundreds of disadvantaged children received support through our “return to school” packs. These kits contained essential supplies—items they might not otherwise have access to—helping them reintegrate into educational settings.

Frontline Children remains committed to making a positive impact in Ukraine, supporting education and well-being for vulnerable children. We believe that every child deserves a chance to learn and thrive, regardless of their circumstances

#### **Financial review**

##### **a. Going concern**

The trustees are confident that the charity will continue as a going concern for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

##### **b. Financial risk management objectives and policies**

Frontline Children's fundraising is broad based and we continue to grow and become known to deliver with minimal overheads.

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FRONTLINE CHILDREN

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TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2023

---

**Structure, governance and management**

**a. Method of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

This report was approved by the Trustees, on

and signed on their behalf by:



.....  
**James Bingham**



.....  
**James Gray**

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## FRONTLINE CHILDREN

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### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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#### **Independent examiner's report to the Trustees of Frontline Children (the 'charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2023.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

#### **Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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FRONTLINE CHILDREN

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INDEPENDENT EXAMINER'S REPORT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2023

---

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have specifically audited the funding received from the FCDO which is reported as restricted funds. I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Dated:

30/9/24

Erica Parker FCCA

Clifford Fry & Co LLP, St Mary's House, Netherhampton, Salisbury, Wiltshire, SP2 8PU.

FRONTLINE CHILDREN

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Donations and legacies	2	12,083	13,202	25,285	32,378
<b>Total income</b>		<u>12,083</u>	<u>13,202</u>	<u>25,285</u>	<u>32,378</u>
<b>Expenditure on:</b>					
Charitable activities	5	19,682	1,000	20,682	22,706
<b>Total expenditure</b>		<u>19,682</u>	<u>1,000</u>	<u>20,682</u>	<u>22,706</u>
<b>Net income / (expenditure) before other recognised gains and losses</b>		(7,599)	12,202	4,603	9,672
<b>Net movement in funds</b>		(7,599)	12,202	4,603	9,672
<b>Reconciliation of funds:</b>					
Total funds brought forward		4,966	10,152	15,118	5,446
<b>Total funds carried forward</b>		<u><u>(2,633)</u></u>	<u><u>22,354</u></u>	<u><u>19,721</u></u>	<u><u>15,118</u></u>

The notes on pages 9 to 16 form part of these financial statements.

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**FRONTLINE CHILDREN**

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**BALANCE SHEET  
AS AT 31 DECEMBER 2023**

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	Note	£	2023 £	£	2022 £
<b>Current assets</b>					
Cash at bank and in hand		21,203		16,600	
<b>Creditors:</b> amounts falling due within one year	8	<u>(1,482)</u>		<u>(1,482)</u>	
<b>Net current assets</b>			<u>19,721</u>		15,118
<b>Net assets</b>			<u>19,721</u>		<u>15,118</u>
<b>Charity Funds</b>					
Restricted funds	9		22,354		10,152
Unrestricted funds	9		<u>(2,633)</u>		<u>4,966</u>
<b>Total funds</b>			<u>19,721</u>		<u>15,118</u>

The financial statements were approved by the Trustees on

and signed on their behalf, by:



.....  
James Gray, Chairman



.....  
James Bingham, Chief Executive Officer

The notes on pages 9 to 16 form part of these financial statements.

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## FRONTLINE CHILDREN

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Frontline Children constitutes a public benefit entity as defined by FRS 102.

##### 1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

##### 1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

##### 1.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

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## FRONTLINE CHILDREN

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 1. Accounting policies (continued)

##### 1.5 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### 1.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

##### 1.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 1.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### 2. Income from donations

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	12,083	13,202	25,285	32,378
Total 2022	4,467	27,911	32,378	

**FRONTLINE CHILDREN**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**3. Direct costs**

	<b>New school build £</b>	<b>Ukraine £</b>	<b>Afghanistan £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Donations	1,000	15,420	1,175	17,595	17,759
Other activities	-	-	-	-	405
	<u>1,000</u>	<u>15,420</u>	<u>1,175</u>	<u>17,595</u>	<u>18,164</u>
Total 2022	<u>8,637</u>	<u>9,527</u>	<u>-</u>	<u>18,164</u>	

**4. Support costs**

	<b>New school build £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Computer costs	80	80	80
General	12	12	978
	<u>92</u>	<u>92</u>	<u>1,058</u>
Total 2022	<u>1,058</u>	<u>1,058</u>	

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**FRONTLINE CHILDREN**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**5. Governance costs**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Accountancy	1,482	-	1,482	1,482
Insurance	1,513	-	1,513	2,002
	<u>2,995</u>	<u>-</u>	<u>2,995</u>	<u>3,484</u>

**6. Net income/(expenditure)**

During the year, no Trustees received any remuneration (2022 - £NIL).  
During the year, no Trustees received any benefits in kind (2022 - £NIL).

**7. Auditors' remuneration**

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,482.

FRONTLINE CHILDREN

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**8. Creditors: Amounts falling due within one year**

	2023 £	2022 £
Accruals and deferred income	<u>1,482</u>	<u>1,482</u>

**9. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>				
General Funds - all funds	4,966	12,083	(5,141)	11,908
Other General funds	-	-	(14,541)	(14,541)
	<u>4,966</u>	<u>12,083</u>	<u>(19,682)</u>	<u>(2,633)</u>
<b>Restricted funds</b>				
Restricted Funds	10,152	13,202	(15,541)	7,813
Other Restricted funds	-	-	14,541	14,541
	<u>10,152</u>	<u>13,202</u>	<u>(1,000)</u>	<u>22,354</u>
<b>Total of funds</b>	<u>15,118</u>	<u>25,285</u>	<u>(20,682)</u>	<u>19,721</u>

**Statement of funds - prior year**

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General Funds - all funds	5,446	4,467	(4,947)	4,966
<b>Restricted funds</b>				
Restricted Funds	-	27,911	(17,759)	10,152
<b>Total of funds</b>	<u>5,446</u>	<u>32,378</u>	<u>(22,706)</u>	<u>15,118</u>

**FRONTLINE CHILDREN**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**9. Statement of funds (continued)**

**Summary of funds - current year**

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
General funds	4,966	12,083	(19,682)	(2,633)
Restricted funds	10,152	13,202	(1,000)	22,354
	<u>15,118</u>	<u>25,285</u>	<u>(20,682)</u>	<u>19,721</u>

**Summary of funds - prior year**

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	5,446	4,467	(4,947)	4,966
Restricted funds	-	27,911	(17,759)	10,152
	<u>5,446</u>	<u>32,378</u>	<u>(22,706)</u>	<u>15,118</u>

**10. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Current assets	13,390	7,813	21,203
Creditors due within one year	(1,482)	-	(1,482)
Difference	(14,541)	14,541	-
	<u>(2,633)</u>	<u>22,354</u>	<u>19,721</u>

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FRONTLINE CHILDREN

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

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10. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	6,448	10,152	16,600
Creditors due within one year	(1,482)	-	(1,482)
	<u>4,966</u>	<u>10,152</u>	<u>15,118</u>

11. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income for the year (as per Statement of Financial Activities)	<u>4,603</u>	<u>9,672</u>
<b>Net cash provided by operating activities</b>	<u><b>4,603</b></u>	<u><b>9,672</b></u>

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FRONTLINE CHILDREN

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

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12. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	21,203	16,599
Total	<u>21,203</u>	<u>16,599</u>

**FRONTLINE CHILDREN**

England & Wales - Charity number 1180384

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# Accounts

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**FRONTLINE CHILDREN**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**FRONTLINE CHILDREN**

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**FRONTLINE CHILDREN**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Trustees**

Jordan Wylie, Chairman  
Roly Rickcord, Chief Executive Officer

**Charity registered number**

1180384

**Principal office**

Unit 3d Fitz Gilbert Court, Castledown Business Park, Ludgershall, Wiltshire, SP11 9FA

**Accountants**

Clifford Fry & Co LLP, St Mary's House, Netherhampton, Salisbury, Wiltshire, SP2 8PU

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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The Trustees present their annual report together with the financial statements of the charity for the 1 January 2022 to 31 December 2022.

**Objectives and Activities**

**a. Policies and objectives**

Frontline Children is for the public benefit, the relief and assistance of children throughout the world, who are in need by reason of ill-health, disability, financial hardship or other disadvantage; in particular but not exclusively by:

- a) improving community facilities such as schools and basic services,
- b) providing basic items such as clothing and educational materials,
- c) assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.

**Achievements and performance**

**a. Review of activities**

**As Eyla New School Build Project – Djibouti**

Our work to build a new school in As Eyla, a township over 4 hours' drive south-west of Djibouti City is now complete. The project was conceived in 2018 and later that year Frontline Children was granted charitable status by the UK's Charity Commission. With our fundraising pathway formalised, our plan was presented to the Republic of Djibouti's Department of Education. On 29th April 2019 Frontline Children received approval and authority to develop a plot of land alongside As Eyla. As we reported last year, founding member Jordan Wylie proudly opened the school on 14 May 2021, named 'Guarderie Sultan Houmed Louta' after the local tribe in the region. In doing so we handed back the responsibility for the school management and the day to day financial responsibility to the Djibouti Government's Department of Education. Thanks to the ongoing generosity of our wonderful fundraisers, Frontline Children completed our final construction payment associated with this new school build in 2022. So we are proud to report that our first flagship project is now complete and in the safe hands of the Djibouti Department of Education.

A team of volunteers visited the school in October 2022 to deliver items of clothing and stationary. Many members of the team helped with painting and redecoration jobs, all of whom were warmly received by the 100 plus students and their teachers. We are also pleased to report the completion of the new playground with swings, slides and climbing frames. The plan is to return again this year to provide more assistance and commence additional fundraising to build another classroom.

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## FRONTLINE CHILDREN

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Afghanistan

The current situation in Afghanistan remains extremely volatile. The provision of support is therefore very complex but remains under constantly under review and we are exploring ways of providing much needed education assistance, especially to the education of girls.

#### Ukraine

In April Frontline Children's Jordan Wylie and James Bingham travelled to Ukraine, visiting two orphanages that are hosting children from the frontline that have been displaced, traumatised, and seriously impacted by the ongoing conflict. Many children at these orphanages have special needs, others have lost their parents and have not spoken since they arrived at their new homes. It became apparent that many of the orphanages in Ukraine were under pressure and needed additional support. Our team had read a news article about eighty-five orphans from besieged Donetsk being evacuated in the middle of the night and driven 800 miles across the country to the Mriya orphanage in Mriya.

Frontline Children decided to act and arranged to visit the Mriya orphanage to see if we could help. Although our team were warmly welcomed, they found the Mriya orphanage to be in a deplorable state. There were no classes or activities for the children who had no obvious stimulation. Much of the equipment was outdated or broken – beds and furniture needed replacing, and mattresses were stained, mouldy and damp. At this orphanage, we have decided to focus on buying new mattresses, mattress protectors and fresh bedding for all the children.

The second orphanage is the St. Nicholas multidisciplinary educational and rehabilitation centre. Many of the young children required special one-to-one care due to their needs. We found children being supported in a loving environment and actively engaged in the classroom, arts and crafts, sports and other activities. It was a happy and well-run centre but was also struggling with capacity issues, both in terms of beds and classroom space. Like the Mriya orphanage, they had received many new children due to the war which was putting considerable pressure on their centre. In July Frontline Children provided direct support via a financial grant of £5,000 to the St. Nicholas centre, which will help increase capacity by contributing to the construction of an additional building/annex.

Heartfelt thanks to everyone who has donated and supported our fundraising efforts. Our work continues and we'll keep you updated on our progress as we look to make a difference for the children of Ukraine.

#### **Financial review**

##### **a. Going concern**

The trustees are confident that the charity will continue as a going concern for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

##### **b. Financial risk management objectives and policies**

Frontline Children's fundraising is broad based and we continue to grow and become known to deliver with minimal overheads.

**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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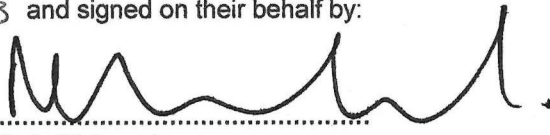
**Structure, governance and management**

**a. Method of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

This report was approved by the Trustees, on 22/09/23 and signed on their behalf by:

  
.....  
Jordan Wylie

  
.....  
Roly Rickcord

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FRONTLINE CHILDREN

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

---

**Independent examiner's report to the Trustees of Frontline Children (the 'charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2022.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

**Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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FRONTLINE CHILDREN

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INDEPENDENT EXAMINER'S REPORT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2022

---

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have specifically audited the funding received from the FCDO which is reported as restricted funds. I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Dated: 29/09/23

Erica Parker FCA

Clifford Fry & Co LLP, St Mary's House, Netherhampton, Salisbury, Wiltshire, SP2 8PU.

FRONTLINE CHILDREN

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Donations and legacies	2	4,467	27,911	32,378	96,601
<b>Total income</b>		<u>4,467</u>	<u>27,911</u>	<u>32,378</u>	<u>96,601</u>
<b>Expenditure on:</b>					
Charitable activities	5	4,947	17,759	22,706	103,136
<b>Total expenditure</b>		<u>4,947</u>	<u>17,759</u>	<u>22,706</u>	<u>103,136</u>
<b>Net income / (expenditure) before other recognised gains and losses</b>		(480)	10,152	9,672	(6,535)
<b>Net movement in funds</b>		(480)	10,152	9,672	(6,535)
<b>Reconciliation of funds:</b>					
Total funds brought forward		5,446	-	5,446	11,981
<b>Total funds carried forward</b>		<u><u>4,966</u></u>	<u><u>10,152</u></u>	<u><u>15,118</u></u>	<u><u>5,446</u></u>

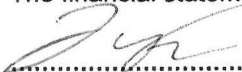
The notes on pages 9 to 16 form part of these financial statements.

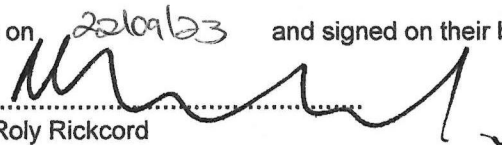
FRONTLINE CHILDREN

**BALANCE SHEET  
AS AT 31 DECEMBER 2022**

	Note	£	2022 £	£	2021 £
<b>Current assets</b>					
Cash at bank and in hand		16,600		6,928	
Creditors: amounts falling due within one year	8	(1,482)		(1,482)	
<b>Net current assets</b>			<u>15,118</u>		<u>5,446</u>
<b>Net assets</b>			<u>15,118</u>		<u>5,446</u>
<b>Charity Funds</b>					
Restricted funds	9		10,152		-
Unrestricted funds	9		4,966		5,446
<b>Total funds</b>			<u>15,118</u>		<u>5,446</u>

The financial statements were approved by the Trustees on 22/09/23 and signed on their behalf, by:

  
.....  
Jordan Wylie

  
.....  
Roly Rickcord

The notes on pages 9 to 16 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Frontline Children constitutes a public benefit entity as defined by FRS 102.

**1.2 Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

**1.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

**1.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**1. Accounting policies (continued)**

**1.5 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.6 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**1.7 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.8 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**2. Income from donations**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	4,467	27,911	32,378	96,601
<i>Total 2021</i>	93,778	2,823	96,601	

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**3. Direct costs**

	New school build £	Ukraine £	Total 2022 £	Total 2021 £
Donations	8,232	9,527	17,759	2,823
New School build	-	-	-	84,207
Other activities	405	-	405	10,333
	<u>8,637</u>	<u>9,527</u>	<u>18,164</u>	<u>97,363</u>
<i>Total 2021</i>	<u>97,363</u>	<u>-</u>	<u>97,363</u>	

**4. Support costs**

	New school build £	Total 2022 £	Total 2021 £
Website design, hosting, content & management	80	80	80
General	978	978	4,211
	<u>1,058</u>	<u>1,058</u>	<u>4,291</u>
<i>Total 2021</i>	<u>4,291</u>	<u>4,291</u>	

During the year ended 31 December 2022, the charity incurred the following Governance costs:  
£NIL (2021 - £NIL) included within the table above in respect of Activity 3.

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FRONTLINE CHILDREN

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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5. Governance costs

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Accountancy	1,482	-	1,482	1,482
Insurance	2,002	-	2,002	-
	<u>3,484</u>	<u>-</u>	<u>3,484</u>	<u>1,482</u>

6. Net income/(expenditure)

During the year, no Trustees received any remuneration (2021 - £NIL).  
During the year, no Trustees received any benefits in kind (2021 - £NIL).

7. Auditors' remuneration

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,482.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**8. Creditors: Amounts falling due within one year**

	2022 £	2021 £
Accruals and deferred income	<u>1,482</u>	<u>1,482</u>

**9. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>				
General Funds - all funds	<u>5,446</u>	<u>4,467</u>	<u>(4,947)</u>	<u>4,966</u>
<b>Restricted funds</b>				
Restricted Funds	<u>-</u>	<u>27,911</u>	<u>(17,759)</u>	<u>10,152</u>
<b>Total of funds</b>	<u><u>5,446</u></u>	<u><u>32,378</u></u>	<u><u>(22,706)</u></u>	<u><u>15,118</u></u>

**Statement of funds - prior year**

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
General Funds - all funds	<u>11,981</u>	<u>93,778</u>	<u>(100,313)</u>	<u>5,446</u>
<b>Restricted funds</b>				
Restricted Funds - FCDO	<u>-</u>	<u>2,823</u>	<u>(2,823)</u>	<u>-</u>
<b>Total of funds</b>	<u><u>11,981</u></u>	<u><u>96,601</u></u>	<u><u>(103,136)</u></u>	<u><u>5,446</u></u>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

9. Statement of funds (continued)

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	5,446	4,467	(4,947)	4,966
Restricted funds	-	27,911	(17,759)	10,152
	<u>5,446</u>	<u>32,378</u>	<u>(22,706)</u>	<u>15,118</u>

Summary of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
General funds	11,981	93,778	(100,313)	5,446
Restricted funds	-	2,823	(2,823)	-
	<u>11,981</u>	<u>96,601</u>	<u>(103,136)</u>	<u>5,446</u>

10. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	6,448	10,152	16,600
Creditors due within one year	(1,482)	-	(1,482)
	<u>4,966</u>	<u>10,152</u>	<u>15,118</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**10. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Current assets	6,928	-	6,928
Creditors due within one year	(1,482)	-	(1,482)
	<u>5,446</u>	<u>-</u>	<u>5,446</u>

**11. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2022 £</b>	<b>2021 £</b>
Net income/(expenditure) for the year (as per Statement of Financial Activities)	<u>9,672</u>	<u>(6,535)</u>
<b>Net cash provided by/(used in) operating activities</b>	<u><b>9,672</b></u>	<u><b>(6,535)</b></u>

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FRONTLINE CHILDREN

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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12. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	16,599	6,928
Total	<u>16,599</u>	<u>6,928</u>

**FRONTLINE CHILDREN**

England & Wales - Charity number 1180384

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# Accounts

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**FRONTLINE CHILDREN**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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# FRONTLINE CHILDREN

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**FRONTLINE CHILDREN**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Trustees**

Jordan Wylie, Chairman  
Kiron Salhotra, Member  
Roly Rickcord, Chief Executive Officer

**Charity registered number**

1180384

**Principal office**

Unit 3d Fitz Gilbert Court, Castledown Business Park, Ludgershall, Wiltshire, SP11 9FA

**Accountants**

Clifford Fry & Co LLP, St Mary's House, Netherhampton, Salisbury, Wiltshire, SP2 8PU

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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The Trustees present their annual report together with the financial statements of the charity for the 1 January 2021 to 31 December 2021.

**Objectives and Activities**

**a. Policies and objectives**

Frontline Children is for the public benefit, the relief and assistance of children throughout the world, who are in need by reason of ill-health, disability, financial hardship or other disadvantage; in particular but not exclusively by:

- a) improving community facilities such as schools and basic services,
- b) providing basic items such as clothing and educational materials,
- c) assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.

**Achievements and performance**

**a. Review of activities**

**As Eyla New School Build Project – Djibouti**

Our work in Djibouti to build a new primary school has been our flagship project since the inception of Frontline Children in 2018. Frontline Children have fully funded the design, development, project management and delivery of the new school build in the As Eyla region of Djibouti. On 14th May 2021, we were proud to cut the ribbon and officially open the school which has been named 'Guarderie Sultan Houmed Louta' after the local tribe in the region who played an instrumental part in supporting the project throughout its 3-year development. The school has now been officially handed over to the Djibouti Government's Ministry of Education who are providing for, and fully funding the running of it including 4 full time teachers, a headmaster and an administrative team. Frontline Children will continue to support the school at As Eyla and will provide regular educational visits for young people and volunteers from the UK. Over 2021 Frontline Children donated £81,817 (approx. \$111,270) to the new school build project and have no more than \$25,000 (representing 10% of the overall project cost of \$250,000) to raise in 2022 to meet our financial obligations, in full.

**Deaf Hub Collaboration**

In 2021 (Sept-Nov) Frontline Children were honoured to support a UK Foreign & Commonwealth Development Office (FCDO) sponsored project to deliver a Train the Trainer (T3) programme to 12 officially qualified Djiboutian teachers in British Sign Language (BSL) methodology and principles, in Djibouti City. The project aim was to begin the process to open-up education to children with hearing disabilities and address some of the stigma which prevents fair treatment. Frontline Children partnered with Northamptonshire based 'The Deaf Hub', providing 2 instructors for 4 weeks, to deliver a Level 3 BSL training course. The project was a huge success receiving Presidential support, much appreciation from their Ministry of Education, UK FCDO, and an invitation to return in 2022 to deliver continuation training.

**TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Afghanistan**

Since 2018, Frontline Children have been the flagship supporter and sponsor of the Mini Marathon of Afghanistan. The annual sports event that started in 2018 with our funding and support has seen over 500 children aged (6-16) take part in this special race in the Bamiyan Province of Central Afghanistan. The project mission is to inspire young people through access to sport and new opportunities and has been an hugely well supported event to date. Unfortunately, due to the current worsening security situation, the mini-marathon is on hold. We sincerely hope to return soon. One of the additional impacts of the project has seen UK Primary Schools design the official running shirt in an annual art and craft competition. This allowed children to better understand the culture of Afghanistan through a series of presentations and workshops delivered by Frontline Children's volunteers across the UK.

**Syria**

Following years of war in Syria, many children have been displaced from their home, lost their parents and have no way of supporting themselves. With the onset of winter bringing extreme cold and frost, homeless children face an even greater challenge and cannot survive without support. A relief campaign in north-eastern Syria is underway and supervised by the Atta Al-Furat organization. They provide baskets of clothes for displaced children in the city of Raqqa, and this 'Warm Project' alleviates, at least in part, some of their suffering through the distribution of winter clothing baskets. Frontline Children donated £3,837 (approx. \$5,200) to the Warm Project.

**UK Zouch Academy**

During the worst of our COVID pandemic, Frontline Children were delighted to support a local school, The Zouch Academy in Tidworth that educates many children from service families based in Tidworth Garrison. The school has been an huge supporter of Frontline Children since 2018 and have closely followed the new school project in Djibouti and the mini marathons in Afghanistan, raising many hundreds of pounds. During the pandemic distance learning at home was the requirement and for many this was simply not possible without a tablet. Frontline Children donated £970 to purchase twenty (16Gb) tablets.

**Income**

Frontline Children is hugely grateful to the legion of supporters who have worked so hard through the pandemic to continue to raise funds. This was largely processed through our Give Penny fundraising platform (with Gift Aid) totalled an income of £34,000. In addition, we were most fortunate to benefit from an ITV Game Show win of £50,000

**Financial review**

**a. Going concern**

The trustees are confident that the charity will continue as a going concern for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**b. Financial risk management objectives and policies**

Frontline Children's fundraising is broad based and we continue to grow and become known to deliver with minimal overheads. We rely on individual fundraising efforts delivering through the Give Penny platform.

TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2021

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**Structure, governance and management**

**a. Method of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

This report was approved by the Trustees, on \_\_\_\_\_ and signed on their behalf by:

.....  
Jordan Wylie

.....  
Roly Rickcord

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Independent examiner's report to the Trustees of Frontline Children (the 'charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2021.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

**Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S REPORT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have specifically audited the funding received from the FCDO which is reported as restricted funds. I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Dated:

Erica Parker FCA

Clifford Fry & Co LLP, St Mary's House, Netherhampton, Salisbury, Wiltshire, SP2 8PU.

FRONTLINE CHILDREN

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
<b>Income from:</b>					
Donations and legacies	2	93,778	2,823	96,601	49,296
<b>Total income</b>		<u>93,778</u>	<u>2,823</u>	<u>96,601</u>	<u>49,296</u>
<b>Expenditure on:</b>					
Charitable activities	5	100,313	2,823	103,136	37,347
<b>Total expenditure</b>		<u>100,313</u>	<u>2,823</u>	<u>103,136</u>	<u>37,347</u>
<b>Net income / (expenditure) before other recognised gains and losses</b>		(6,535)	-	(6,535)	11,949
<b>Net movement in funds</b>		(6,535)	-	(6,535)	11,949
<b>Reconciliation of funds:</b>					
Total funds brought forward		11,981	-	11,981	32
<b>Total funds carried forward</b>		<u><u>5,446</u></u>	<u><u>-</u></u>	<u><u>5,446</u></u>	<u><u>11,981</u></u>

The notes on pages 9 to 15 form part of these financial statements.

**FRONTLINE CHILDREN**

**BALANCE SHEET  
AS AT 31 DECEMBER 2021**

	Note	£	2021 £	£	2020 £
<b>Current assets</b>					
Cash at bank and in hand		6,928		13,127	
<b>Creditors:</b> amounts falling due within one year	8	<u>(1,482)</u>		<u>(1,146)</u>	
<b>Net current assets</b>			<u>5,446</u>		<u>11,981</u>
<b>Net assets</b>			<u>5,446</u>		<u>11,981</u>
<b>Charity Funds</b>					
Unrestricted funds	9		<u>5,446</u>		<u>11,981</u>
<b>Total funds</b>			<u>5,446</u>		<u>11,981</u>

The financial statements were approved by the Trustees on \_\_\_\_\_ and signed on their behalf, by:

.....  
Jordan Wylie

.....  
Roly Rickcord

The notes on pages 9 to 15 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Frontline Children constitutes a public benefit entity as defined by FRS 102.

**1.2 Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

**1.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

**1.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**1. Accounting policies (continued)**

**1.5 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.6 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**1.7 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.8 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**2. Income from donations**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Donations	<b>93,778</b>	<b>2,823</b>	<b>96,601</b>	49,296
<i>Total 2020</i>	49,296	-	49,296	

**FRONTLINE CHILDREN**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**3. Direct costs**

	<b>New school build £</b>	<b>Total 2021 £</b>	<i>Total 2020 £</i>
Donations	2,823	2,823	-
New School build	84,207	84,207	32,262
Other activities	10,333	10,333	3,063
	<u>97,363</u>	<u>97,363</u>	<u>35,325</u>
<i>Total 2020</i>	<u>35,325</u>	<u>35,325</u>	

**4. Support costs**

	<b>New school build £</b>	<b>Total 2021 £</b>	<i>Total 2020 £</i>
Website design, hosting, content & management	80	80	360
General	4,211	4,211	516
	<u>4,291</u>	<u>4,291</u>	<u>876</u>
<i>Total 2020</i>	<u>876</u>	<u>876</u>	

**5. Governance costs**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Accountancy	<u>1,482</u>	<u>-</u>	<u>1,482</u>	<u>1,146</u>

**6. Net income/(expenditure)**

During the year, no Trustees received any remuneration (2020 - £NIL).  
During the year, no Trustees received any benefits in kind (2020 - £NIL).

**7. Auditors' remuneration**

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,482.

FRONTLINE CHILDREN

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

8. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	1,482	1,146

9. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>				
General Funds - all funds	11,981	93,778	(100,313)	5,446
<b>Restricted funds</b>				
Restricted Funds - FCDO	-	2,823	(2,823)	-
Total of funds	11,981	96,601	(103,136)	5,446

Statement of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
General Funds - all funds	32	49,296	(37,347)	11,981
<b>Restricted funds</b>				
Total of funds	32	49,296	(37,347)	11,981

**FRONTLINE CHILDREN**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**9. Statement of funds (continued)**

**Summary of funds - current year**

	<b>Balance at 1 January 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 December 2021 £</b>
General funds	<u>11,981</u>	<u>93,778</u>	<u>(100,313)</u>	<u>5,446</u>

**Summary of funds - prior year**

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2020 £</i>
General funds	<u>32</u>	<u>49,296</u>	<u>(37,347)</u>	<u>11,981</u>

**10. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Current assets	<b>6,928</b>	-	<b>6,928</b>
Creditors due within one year	<b>(1,482)</b>	-	<b>(1,482)</b>
	<u><b>5,446</b></u>	<u>-</u>	<u><b>5,446</b></u>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Current assets	<i>13,127</i>	-	<i>13,127</i>
Creditors due within one year	<i>(1,146)</i>	-	<i>(1,146)</i>
	<u><i>11,981</i></u>	<u>-</u>	<u><i>11,981</i></u>

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**FRONTLINE CHILDREN**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**11. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2021</b>	<i>2020</i>
	£	£
Net (expenditure)/income for the year (as per Statement of Financial Activities)	<b>(6,535)</b>	<i>11,949</i>
<b>Adjustment for:</b>		
Decrease in creditors	-	<i>(54)</i>
<b>Net cash (used in)/provided by operating activities</b>	<b>(6,535)</b>	<i>11,895</i>

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FRONTLINE CHILDREN

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

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12. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	6,928	13,127
Total	<u>6,928</u>	<u>13,127</u>

**FRONTLINE CHILDREN**

England & Wales - Charity number 1180384

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# Accounts

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**FRONTLINE CHILDREN**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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# FRONTLINE CHILDREN

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**FRONTLINE CHILDREN**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Trustees**

Jordan Wylie, Chairman  
Kiron Salhotra, Member  
Roly Rickcord, Chief Executive Officer

**Charity registered number**

1180384

**Principal office**

Unit 3d Fitz Gilbert Court, Castledown Business Park, Ludgershall, Wiltshire, SP11 9FA

**Accountants**

Clifford Fry & Co LLP, St Mary's House, Netherhampton, Salisbury, Wiltshire, SP2 8PU

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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The Trustees present their annual report together with the financial statements of the charity for the 1 January 2020 to 31 December 2020.

**Objectives and Activities**

**a. Policies and objectives**

Frontline Children is for the public benefit, the relief and assistance of children throughout the world, who are in need by reason of ill-health, disability, financial hardship or other disadvantage; in particular but not exclusively by:

- a) improving community facilities such as schools and basic services,
- b) providing basic items such as clothing and educational materials,
- c) assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.

**b. Activities for achieving objectives**

Frontline Children's main effort and activity in 2020 was to continue with the new school build in As-Eyla, Dikhil, Djibouti in order to provide education opportunities and basic healthcare for children displaced by wars in Somalia and Yemen.

The objective was to complete the new school build in 2020. However, the worldwide COVID-19 pandemic has had a significant impact on our ability to fundraise and so the building progress has been slowed to take account of the reduction in financial support. We have every expectation to be able to significantly increase fundraising in 2021 and so complete the new school build.

Frontline Children continues to support children in Afghanistan and for the second consecutive year the charity sponsored a mini marathon focussing on physical education for both boys and girls alongside each other.

Frontline Children ambassador also explored the possibility of providing educational support to children in Syria and a fact-finding expedition to the north east Kurdish held region was successfully completed.

**Achievements and performance**

**a. Review of activities**

Over 2020 Frontline Children raised a further £32,262 needed to help complete the new school build in As-Eyla, Dikhil, Djibouti. As the coronavirus spread throughout the world the importance of education and basic health care assistance was reinforced. The threat from terrorism and the instability in Yemen and Somalia continues apace and there are no short-term plans to return the displaced families home. Every effort will be made by Frontline Children to complete the new school build by end of 2021. Phase 2 of this project is the switch of funding to support teachers, educational materials and general administration.

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## FRONTLINE CHILDREN

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

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Returning to the Bamain region of Afghanistan Frontline Children's sponsorship of the second mini-marathon for children proved again popular with an increase in numbers by 20% including boys and girls all running together. T-shirts and certificates were again enthusiastically received.

In spite of the coronavirus pandemic Frontline Children's intrepid Ambassador Jordan Wylie set out on the Great British Paddle around Great Britain. Five months, 171 days of paddling covering a distance of more than 2,008 kms Jordan had travelled from the Thames Estuary along the south then west coast of England before heading north crossing the Irish Sea. Finding shelter from prevailing westerlies they reached the very northern coast of Scotland's Inner Hebrides when the challenge was brought to an abrupt and premature end due to lockdown laws with the team being ordered home. But, not before completing the longest known paddle at sea in history. Significant funds were raised thanks to Jordan's herculean efforts and we know many adventurers will be inspired by his fortitude and determination.

#### Financial review

##### a. Going concern

The trustees are confident that the charity will continue as a going concern for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

##### b. Financial risk management objectives and policies

Frontline Children's fundraising is broad based and we continue to grow and become known to deliver with minimal overheads. We rely on individual fundraising efforts delivering through the Give Penny platform.

Frontline Children's expenditure on the new school build in Djibouti will bring with it relief and assistance to children in need of education. It meets with our ethical investment policy and carries with it full Djibouti Government approval.

##### c. Reserves policy

Currently, all funds raised are sent to complete the phase one new school build project in Djibouti. Only when this first phase is complete will we grow a small reserve fund in support of our teachers.

#### Structure, governance and management

##### a. Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

This report was approved by the Trustees, on

and signed on their behalf by:

.....  
Jordan Wylie

.....  
Roly Rickcord

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**FRONTLINE CHILDREN**

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Independent examiner's report to the Trustees of Frontline Children (the 'charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2020.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

**Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S REPORT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Dated:

Simon Allenby FCA

Clifford Fry & Co LLP, St Mary's House, Netherhampton, Salisbury, Wiltshire, SP2 8PU.

FRONTLINE CHILDREN

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
<b>Income from:</b>				
Donations and legacies	2	49,296	49,296	96,280
<b>Total income</b>		<u>49,296</u>	<u>49,296</u>	<u>96,280</u>
<b>Expenditure on:</b>				
Raising funds		-	-	20,788
Charitable activities	5	37,347	37,347	75,460
<b>Total expenditure</b>		<u>37,347</u>	<u>37,347</u>	<u>96,248</u>
<b>Net income before other recognised gains and losses</b>		11,949	11,949	32
<b>Net movement in funds</b>		11,949	11,949	32
<b>Reconciliation of funds:</b>				
Total funds brought forward		32	32	-
<b>Total funds carried forward</b>		<u><u>11,981</u></u>	<u><u>11,981</u></u>	<u><u>32</u></u>

The notes on pages 8 to 13 form part of these financial statements.

**FRONTLINE CHILDREN**

**BALANCE SHEET  
AS AT 31 DECEMBER 2020**

	Note	£	2020 £	£	2019 £
<b>Current assets</b>					
Cash at bank and in hand		13,127		1,232	
<b>Creditors:</b> amounts falling due within one year	8	<u>(1,146)</u>		<u>(1,200)</u>	
<b>Net current assets</b>			<u>11,981</u>		<u>32</u>
<b>Net assets</b>			<u>11,981</u>		<u>32</u>
<b>Charity Funds</b>					
Unrestricted funds	9		<u>11,981</u>		<u>32</u>
<b>Total funds</b>			<u>11,981</u>		<u>32</u>

The financial statements were approved by the Trustees on \_\_\_\_\_ and signed on their behalf, by:

.....  
Jordan Wylie

.....  
Roly Rickcord

The notes on pages 8 to 13 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Frontline Children constitutes a public benefit entity as defined by FRS 102.

**1.2 Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

**1.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

**1.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**1. Accounting policies (continued)**

**1.5 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.6 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**1.7 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.8 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

**2. Income from donations**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Donations	<b>49,296</b>	<b>49,296</b>	96,280
<i>Total 2019</i>	96,280	96,280	

**FRONTLINE CHILDREN**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**3. Direct costs**

	<b>New school build £</b>	<b>Total 2020 £</b>	<i>Total 2019 £</i>
Donations	-	-	2,702
New School build	<b>32,262</b>	<b>32,262</b>	60,336
Other activities	<b>3,063</b>	<b>3,063</b>	5,865
	<u><b>35,325</b></u>	<u><b>35,325</b></u>	<u>68,903</u>
<i>Total 2019</i>	<u>68,903</u>	<u>68,903</u>	

**4. Support costs**

	<b>New school build £</b>	<b>Total 2020 £</b>	<i>Total 2019 £</i>
Website design, hosting, content & management	<b>360</b>	<b>360</b>	3,321
Marketing	-	-	254
General	<b>516</b>	<b>516</b>	1,782
	<u><b>876</b></u>	<u><b>876</b></u>	<u>5,357</u>
<i>Total 2019</i>	<u>5,357</u>	<u>5,357</u>	

**5. Governance costs**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Accountancy	<b>1,146</b>	<b>1,146</b>	1,200

**6. Net income/(expenditure)**

During the year, no Trustees received any remuneration (2019 - £NIL).  
 During the year, no Trustees received any benefits in kind (2019 - £NIL).  
 During the year, no Trustees received any reimbursement of expenses (2019 - £NIL).

**7. Auditors' remuneration**

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,146.

FRONTLINE CHILDREN

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

8. Creditors: Amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	1,146	1,200

9. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
<b>Unrestricted funds</b>				
General Funds - all funds	32	49,296	(37,347)	11,981

Statement of funds - prior year

	Balance at 19 October 2018 £	Income £	Expenditure £	Balance at 31 December 2019 £
General funds	-	96,280	(96,248)	32
Total of funds	-	96,280	(96,248)	32

Summary of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
General funds	32	49,296	(37,347)	11,981
	32	49,296	(37,347)	11,981

FRONTLINE CHILDREN

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**9. Statement of funds (continued)**

**Summary of funds - prior year**

	<i>Balance at 19 October 2018</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 December 2019</i>
	£	£	£	£
Designated funds	-	96,280	(96,248)	32
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**10. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2020</b>	<b>Total funds 2020</b>
	£	£
Current assets	13,127	13,127
Creditors due within one year	(1,146)	(1,146)
	<u>          </u>	<u>          </u>
	<b>11,981</b>	<b>11,981</b>
	<u>          </u>	<u>          </u>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2019</i>	<i>Total funds 2019</i>
	£	£
Current assets	1,232	1,232
Creditors due within one year	(1,200)	(1,200)
	<u>          </u>	<u>          </u>
	32	32
	<u>          </u>	<u>          </u>

**11. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2020</b>	<b>2019</b>
	£	£
Net income for the year (as per Statement of Financial Activities)	<b>11,949</b>	32
<b>Adjustment for:</b>		
(Decrease)/increase in creditors	<b>(54)</b>	1,200
	<u>          </u>	<u>          </u>
<b>Net cash provided by operating activities</b>	<b>11,895</b>	1,232
	<u>          </u>	<u>          </u>

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FRONTLINE CHILDREN

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

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12. Analysis of cash and cash equivalents

	2020 £	2019 £
Cash in hand	13,127	1,232
Total	<u>13,127</u>	<u>1,232</u>