
FRONTLINE CHILDREN

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

FRONTLINE CHILDREN

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 3
Independent examiner's report	4 - 5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 13

FRONTLINE CHILDREN

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

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**

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.

FRONTLINE CHILDREN

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

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

FRONTLINE CHILDREN

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

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**

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 £	Total funds 2019 £
Income from:				
Donations and legacies	2	49,296	49,296	96,280
Total income		<u>49,296</u>	<u>49,296</u>	<u>96,280</u>
Expenditure on:				
Raising funds		-	-	20,788
Charitable activities	5	37,347	37,347	75,460
Total expenditure		<u>37,347</u>	<u>37,347</u>	<u>96,248</u>
Net income before other recognised gains and losses		11,949	11,949	32
Net movement in funds		11,949	11,949	32
Reconciliation of funds:				
Total funds brought forward		32	32	-
Total funds carried forward		<u>11,981</u>	<u>11,981</u>	<u>32</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 £
Current assets					
Cash at bank and in hand		13,127		1,232	
Creditors: amounts falling due within one year	8	(1,146)		(1,200)	
Net current assets			11,981		32
Net assets			11,981		32
Charity Funds					
Unrestricted funds	9		11,981		32
Total funds			11,981		32

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**

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

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

FRONTLINE CHILDREN

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

3. Direct costs

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

4. Support costs

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

5. Governance costs

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Accountancy	1,146	1,146	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 £
Unrestricted funds				
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

10. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

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)
	32	32

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

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

FRONTLINE CHILDREN

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

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>