
FRONTLINE CHILDREN

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

FRONTLINE CHILDREN

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

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**

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**

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

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**

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**

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 £	Total funds 2020 £
Income from:					
Donations and legacies	2	93,778	2,823	96,601	49,296
Total income		<u>93,778</u>	<u>2,823</u>	<u>96,601</u>	<u>49,296</u>
Expenditure on:					
Charitable activities	5	100,313	2,823	103,136	37,347
Total expenditure		<u>100,313</u>	<u>2,823</u>	<u>103,136</u>	<u>37,347</u>
Net income / (expenditure) before other recognised gains and losses		(6,535)	-	(6,535)	11,949
Net movement in funds		(6,535)	-	(6,535)	11,949
Reconciliation of funds:					
Total funds brought forward		11,981	-	11,981	32
Total funds carried forward		<u>5,446</u>	<u>-</u>	<u>5,446</u>	<u>11,981</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 £
Current assets					
Cash at bank and in hand		6,928		13,127	
Creditors: amounts falling due within one year	8	(1,482)		(1,146)	
Net current assets			5,446		11,981
Net assets			5,446		11,981
Charity Funds					
Unrestricted funds	9		5,446		11,981
Total funds			5,446		11,981

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**

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

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

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

3. Direct costs

	New school build £	Total 2021 £	Total 2020 £
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

	New school build £	Total 2021 £	Total 2020 £
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

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
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.

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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 £
Unrestricted funds				
General Funds - all funds	11,981	93,778	(100,313)	5,446
Restricted funds				
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
Restricted funds				
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

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

Summary of funds - prior year

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

10. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

Analysis of net assets between funds - prior year

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

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

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

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

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

12. Analysis of cash and cash equivalents

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