
FRONTLINE CHILDREN

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

FRONTLINE CHILDREN

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5 - 6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 16

FRONTLINE CHILDREN

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

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

FRONTLINE CHILDREN

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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.

FRONTLINE CHILDREN

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

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.

FRONTLINE CHILDREN


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

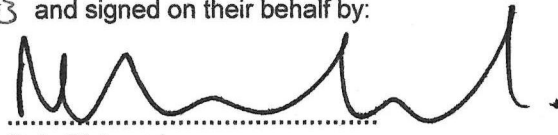
Structure, governance and management

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

FRONTLINE CHILDREN

**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.

FRONTLINE CHILDREN

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

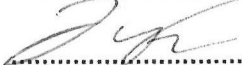
The notes on pages 9 to 16 form part of these financial statements.


FRONTLINE CHILDREN

BALANCE SHEET AS AT 31 DECEMBER 2022

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

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**

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

FRONTLINE CHILDREN

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.

FRONTLINE CHILDREN

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

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	1,482	1,482

9. Statement of funds

Statement of funds - current year

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

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
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

**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>

FRONTLINE CHILDREN

**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

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

FRONTLINE CHILDREN

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

12. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	16,599	6,928
Total	16,599	6,928