
FRONTLINE CHILDREN

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

FRONTLINE CHILDREN

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FRONTLINE CHILDREN

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

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

FRONTLINE CHILDREN

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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.

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

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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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

FRONTLINE CHILDREN

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

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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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.

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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

FRONTLINE CHILDREN

BALANCE SHEET AS AT 31 DECEMBER 2023

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

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.

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

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.

FRONTLINE CHILDREN

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

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	

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

3. Direct costs

	New school build £	Ukraine £	Afghanistan £	Total 2023 £	Total 2022 £
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

	New school build £	Total 2023 £	Total 2022 £
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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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

5. Governance costs

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
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.

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**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	1,482	1,482

9. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
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>
Restricted funds				
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>
Total of funds	<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
Restricted funds				
Restricted Funds	-	27,911	(17,759)	10,152
Total of funds	<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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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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>
Net cash provided by operating activities	<u>4,603</u>	<u>9,672</u>

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

12. Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash in hand	21,203	16,599
Total	21,203	16,599