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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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**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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**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.

## Structure, governance and management

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

Signed by:  
*James Gray (Frontline)*  
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**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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**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:



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Erica Parker

FCCA

Dated:

10/28/2025

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 2024

	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>(17,664)</u>	<u>24,845</u>	<u>7,181</u>	<u>24,434</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	(1,554)		(1,482)	
<b>Net current assets</b>			7,181		24,434
<b>Net assets</b>			7,181		24,434
<b>Charity Funds</b>					
Restricted funds	8		24,845		27,067
Unrestricted funds	8		(17,664)		(2,633)
<b>Total funds</b>			7,181		24,434

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

Signed by:  
James Gray (Frontline)  
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James Gray, Chairman

Signed by:  
James Bingham  
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.

FRONTLINE CHILDREN

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

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 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	106	29,821	29,927	60,696
Total 2023	12,083	48,613	60,696	

FRONTLINE CHILDREN

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

3. Direct costs

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

4. Support costs

	Djibouti £	Total 2024 £	Total 2023 £
Computer costs	80	80	80
General	-	-	12
	80	80	92
Total 2023	92	92	

## 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	15,118	60,696	(51,380)	24,434

#### 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
	24,434	29,927	(47,180)	7,181

#### 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
	15,118	60,696	(51,380)	24,434

# FRONTLINE CHILDREN

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

### 9. Analysis of net assets between funds

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

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
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

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
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

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



FRONTLINE CHILDREN

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

11. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	8,732	25,914
Total	8,732	25,914