

**Charities Regulatory Authority No. 20045517**  
**Charity No. CHY14182**  
**Company Registration No. 343615**

**CHILDREN IN CROSSFIRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# CHILDREN IN CROSSFIRE

## CONTENTS

---

	<b>Page</b>
Legal and administrative information	1
Trustees' report	2 - 12
Independent auditor's report	13 - 15
Statement of financial activities	16
Balance sheet	17
Notes to the financial statements	18 - 21

---

# CHILDREN IN CROSSFIRE

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Marcus O'Neill (Chairperson) Don McLeish Dominic Joseph Fitzpatrick Seamus Farrell Anne Duffy Ashley Young Liam Nellis Damian Collins Clionagh Boyle Anna Mulvenna Bernadette Brown	(Appointed 1 May 2024)
<b>Secretary</b>	Ursula Moore	
<b>Charity number</b>	20045517	
<b>Company number</b>	343615	
<b>Registered office</b>	Carriag Rua Lower Drumaweir Greencastle Co Donegal Ireland	
<b>Auditor</b>	Moore (NI) LLP 21-23 Clarendon Street Derry-Londonderry BT48 7EP	
<b>Bankers</b>	Bank of Ireland Main Street Buncrana Co Donegal	

# CHILDREN IN CROSSFIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2025

---

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2014 and "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)" (effective 1 January 2019).

#### **Objectives and activities**

The Company is part of the Children in Crossfire Charity (the Charity) which comprises three legal entities in Ireland (this Company), UK and Tanzania. All activities of the Charity are directed by the same Board of Trustees. The Board, whose members are listed on page 1, meets 4 times per year and aims to have a minimum of 10 members with a variety of experience and skill-sets to help define and implement the strategic direction of the Charity.

In order to reflect the work of the Charity, the Board of Trustees have decided to present the overall efforts of the three entities within the one report; which follows below.

Established in 1996 borne out of a conviction that children everywhere have the right to develop to their full potential and live a happy life. Children in Crossfire works to bring positive and sustainable change to the lives of children caught in the crossfire of poverty.

We strive for a compassionate world where every child can reach his or her potential, working with others to tackle the injustices of poverty affecting children while upholding our core values of compassion, accountability, partnership and equality.

#### *Strategies for achieving aims and objectives*

Our **Strategic direction** is reflected in our two main strands of our work: -

1. Early Childhood Development (ECD) programmes in Tanzania and Ethiopia to help address the developmental needs of young children caught up in the injustice of poverty, to build a solid foundation from which they can grow and thrive into healthy and happy individuals; and
2. Global Citizenship Education (GCE) programmes in Ireland and the UK to help people understand the structural causes of poverty, global interdependence and the impact that personal choices and actions have upon people across the world.

#### *Activities*

##### Ensuring our work delivers our aims

Children in Crossfire recognises the inherent complexities of operating within a development context and the various multidimensional factors that influence our capacity to achieve our strategic objectives. To ensure that children acquire essential social and cognitive skills through quality educational opportunities, we engage simultaneously with schools, families, communities, and governments. This collaborative approach enables us to address the diverse needs and barriers that may inhibit community participation, thereby enhancing children's access to learning environments vital for their development and future success.

Children in Crossfire maintains that Global Citizenship Education (GCE) in Ireland serves as a catalyst for deeper awareness of global issues. The organisation asserts that fostering an engaged global citizenry will subsequently enhance public support for international development initiatives.

Supporting this dual approach is an organisational structure dedicated to fostering robust governance, efficient resource allocation, and results-based management throughout all programmes within a coherent policy framework.

# CHILDREN IN CROSSFIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

---

### The Focus of our Work

The organisational strategic plan remains our primary framework for guiding operations. Our current strategy, **Foundations for a Better Future** (2022-2026), succeeds the previous plan, **A Present for the Future** (2017-2021). Children in Crossfire is committed to fostering sustainable change, recognising that this objective is best achieved through a structured programmatic approach. In alignment with Sustainable Development Goal No. 4—"To ensure inclusive and equitable quality education and promote lifelong learning opportunities for all"—our initiatives are structured to encourage effective collaboration among vulnerable families, communities, civil society, and government stakeholders.

We maintain our commitment to a dual strategy for achieving sustainable transformation. Our Integrated School Readiness Programme (ISRP) in Tanzania and Ethiopia targets young children aged 0-6 years, aiming to support their developmental progress through home-based stimulation and age-appropriate education in preschool centres and pre-primary schools. In the past year, ISRP initiatives have increasingly adopted a two-generation approach, offering support to both children and mothers to amplify positive outcomes for early childhood development. This is further enhanced by our programmes in Ireland and the UK, where Global Citizenship Education (GCE) initiatives foster awareness of the structural factors contributing to poverty and injustice. Our overall methodology is closely aligned with Ireland's One World One Future (OWOF) policy and Outcome 7 of the Framework for Action, which prioritises improved access to and achievement of quality educational outcomes for disadvantaged and marginalised communities.

Looking ahead to 2025/6 the organisation will embark on a comprehensive strategic planning process. This will incorporate lessons learned over the past 5 years, respond to the realities in the countries where we work and respond to the changing landscape of international development. There will likely be expansion of the 2-generation approach to our programming, continued improvements in our Locally Led Development approach and evolved funding mechanisms that respond to the changing funding landscape for development programming.

### Programme Interventions

#### 1) Tanzania Programme

Our Tanzanian Programme will build on the success of the individual pre-school and pre-primary programmes, delivering an integrated approach which continues to focus on children ranging from 0 to 6 years old developed across two main pillars: -

- Direct programming and service delivery through local partners delivered at community and regional/local government levels addressing community issues and 'barriers to education'; and
- Advocacy and national strategic partnerships – seeking to catalyse improvements in coverage and quality provision of ECCE in Tanzania.

#### 2) Ethiopia Programme

Our Ethiopia programme has built on the foundations of formal registration in 2022 to establish itself as a stakeholder in Early Childhood Development and early years education in Oromia region and Addis Ababa. Increasingly engaged in national, regional and donor initiatives making the case for investment in young children. The context in Ethiopia remains fragile and we have strengthened partnerships and the capacity of our local partners to ensure programming can continue alongside a volatile security situation at times. The twin-track approach in Ethiopia will:

- Implement a '2-Generation' programming approach in target areas of Oromia Region and Addis Ababa. This means we work directly through schools and early learning institutions to improve early education as well as engaging mothers and families to improve practice and income generation.
- Leverage our wider experience and improved capacity resource in-country to build a presence nationally in the development sectors.

#### 3) Global Citizenship Education (GCE) – RoI and NI

Our GCE programme will continue to increase cultivation of global citizenship through the formal education sector working in partnership and utilizing an innovation and ground-breaking approach through our 'Educating the Heart' brand. Over the past year we completed a comprehensive redesign of Educating the Heart and adopted a Whole School Approach to implementation. This increases and sustains the impact of the programme.

---

# CHILDREN IN CROSSFIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

---

### How our activities deliver public benefit

As an international non-governmental organisation (INGO), our work is dedicated to enhancing the well-being of young children in our target countries, achieved through fostering collaboration among vulnerable families, communities, civil society, and government stakeholders to address identified needs. For instance, in Tanzania at the national level, we have played a key role in advocacy efforts for increased recognition and investment in the rights of young children, resulting in expanded funding for pre-primary education and the development of comprehensive national child protection systems.

In the UK and Ireland, our development education programme is designed to serve the wider public by fostering greater awareness of the underlying causes of global justice issues and encouraging proactive engagement to address these root challenges, as reflected in our international initiatives.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### *Volunteers*

The trustees sincerely appreciate the volunteers who dedicate their time to assist with fundraising events, contributing significantly to the success of these activities.

### **Achievements and performance**

#### *Significant activities and achievements against objectives*

We remain deeply committed to collaborating with our partners and communities to address the needs and challenges facing our beneficiaries. In partnership with our programme affiliates, we have enhanced policy frameworks and organisational capacity in safeguarding, governance, human resources, and finance—measures that contribute to improved resource management and sustainable programme implementation. Additionally, a comprehensive review of all policies has led to the refinement and reinforcement of our partnership approach. Our continued application of the Participatory Barriers Assessment (PBA) methodology within international programmes ensures direct engagement with target groups to identify obstacles preventing young children from fully benefiting from participation in ECD initiatives.

#### Tanzania Programme

Tanzania remains our largest international programme, managed by a dedicated team of 13 staff members who collaborate with a diverse group of local partners across Dodoma and Dar es Salaam. In addition to our regional initiatives, we maintain a prominent role as a national stakeholder committed to enhancing the well-being of young children throughout the country. Our organisation combines a proven record of delivering significant impact to hundreds of thousands of children in our focus areas, while also supporting and engaging with national policy efforts and advocacy for the rights and welfare of all children in Tanzania.

In Dodoma, our Pre-Primary Education programme sustained its impact across all 835 schools across 8 councils in the Dodoma region. A systems strengthening approach to scaling this programme means capacity is sustained in the government system and all schools across this large region are implementing quality play-based learning in the early years.

In Dar es Salaam, our Dar Urban programme established itself by engaging private provision of early years education for 3-5 year old children through Day Care Centres in high density urban areas of Dar es Salaam. Comprehensive research to inform programming and the wider Child Care sector has raised the profile of the importance of Child Care and the needs of children in these challenging settings. 50 Day-Care Centres have been directly engaged.

Following the introduction of a National Multi-sectoral Early Childhood Development Policy, Children in Crossfire Tanzania has continued to implement a national advocacy programme focused on supporting the effective implementation of the policy in practice.

# CHILDREN IN CROSSFIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

---

In collaboration with the Tanzanian Early Childhood Development Network, we have enhanced the capacity of civil society partners across every region of mainland Tanzania, supporting their local advocacy for effective policy implementation. Additionally, through our partnership with the Union of Tanzanian Press Clubs, we have provided training for journalists in all regions, equipping them to produce media content across multiple platforms. This initiative aims to raise awareness about the importance of investment in early childhood development and to facilitate government accountability regarding their commitments.

Alongside all of this we work through partners to build their capacity to be the drivers of change in their communities through regular assessment and support for organisational development.

Overall Key achievements include:

- 78,770 – (39,278 girls and 39,492 boys) - reached in 835 schools in Dodoma region.
- 835 teachers trained in pre-primary education across the Dodoma region.
- 80% of teachers meeting the minimum average score of knowledge, attitude and practice high quality standards – compared to 26% in 2018.
- Regional action plans for the National Multisectoral Early Childhood Development Policy (NMECDP) launched in every region of Tanzania, with Children in Crossfire playing key national co-ordination role.
- 11,650+ children aged 3-5 years supported, and 150 day care centre owners and teachers trained, in 40 ECD centres in high density settings in Dar es Salaam.
- 9 classrooms built in the regions of Mwanza and Dodoma.
- 531 articles, features and interviews highlighting importance of early childhood development across multiple communications platforms in partnership with Union of Tanzanian Press Clubs (UTPC).

### Ethiopia Programme

Building on the foundation of our direct registration in Ethiopia and the employment of a permanent Country Coordinator, Children in Crossfire has significantly strengthened the quality, reach, and influence of its work. We are now firmly established as a key stakeholder in the Early Childhood Development sector across our target regions of Addis Ababa and Oromia. Our programmes continued to address the education, nutrition, and health needs of young children in these regions through strong collaboration with local partners. While challenges remain - particularly in Oromia, where ethnic tensions and travel restrictions affect the roll-out of activities. However, strong local partners and investments in local capacity to deliver the programme means this impact has been minimised.

In Wolisso, Oromia, our two-generation programme is now well established and we are reaching 12,927 children across all 107 schools in the area. A total of 2,400 women are engaged in 80 women's groups, which meet regularly to receive parenting, health, and nutrition support. Over 200 teachers and local education officials have been trained, and 21 model classrooms have been created within targeted schools. We engage parents through Coffee Ceremonies to build peer support networks and to share knowledge and good parenting practice. 120 families are also engaging in Village Savings and Loans cooperatives for increased income generation. Complementing this is our partnership with St Luke's hospital who continue to provide lifesaving nutritional support for severely malnourished children through the Therapeutic Feeding Unit and in supporting health extension workers in preventing malnutrition and provision of access to safe water to several vulnerable communities.

In Addis Ababa, we initiated a new programme with a new partner, the Ethiopia Centre for Development, focusing in 9 primary schools on the outskirts of Addis. These are the areas where the most vulnerable communities can be found, a complex and fragile mix of refugees, internally displaced families and hot communities. Across the 9 school there are 13,699 children enrolled in pre-primary classes. Our programme has started to work in all classes, training 39 key government stakeholders and establishing 35 model classrooms.

Overall key achievements:

- 13,699 children benefited from our early childhood education programme in school in Addis Ababa.
- 35 teachers in target school in Addis Ababa trained, rolling to 376 during the year
- 12,927 children benefited from quality early learning in 107 schools in Wolisso and Delila Woreda in the Oromia region
- 450 children given life-saving treatment at St Luke's Hospital's Therapeutic Feeding Unit in Wolisso – a mortality rate of 3.4%.
- Ongoing support for 240 health extension workers to conduct community engagement on nutrition.
- 75 women supported to set up own businesses through new savings and loan association.
- Access to safe water secured through provision of a shallow well for 1,500 families in 4 vulnerable communities in Wolisso.

# CHILDREN IN CROSSFIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

---

### Global Citizenship Education

This year, the organisation implemented a revised Educating the Heart programme alongside a Whole School Approach. With an emphasis on Northern Ireland, our work engages teachers, initial teacher education providers, students, principals, and the broader formal education sector to promote a comprehensive understanding of and active participation in global citizenship throughout curriculum development, policy formation, and educational practice.

Through our Educating the Heart programme, we engage both teachers and ITE students, supporting a comprehensive whole-school approach as part of our Compassionate School Award scheme. The Educating the Heart initiative equips participants with the skills, knowledge, confidence, and resources necessary to foster student engagement in developing the values and competencies essential for effective participation as compassionate global citizens. All of our GCE programmes are curriculum-based and specifically designed to enhance teachers' professional development, empowering them to become proactive contributors within the global community.

The GCE Theory of Change is centred on learners, focused on curriculum development, grounded in evidence, and shaped by Ireland's International Aid policy. It is fully aligned with the new GCE strategy. This transformative model aims to support SDG 4.7 by effecting change through education and action, ultimately fostering a peaceful and sustainable global community.

### Overall key achievements:

- Engaged with 41 schools, reaching a total of 8,406 students in a meaningful and sustained way
- Secured formal commitments from 10 schools to adopt the Whole School Approach.
- Delivered 4 Educating the Heart two-day workshops
- On average, teachers' total competency scores rose from 52% at pre-test to 83% at post-test, representing an overall gain of 31 percentage points.
- Re-established the Compassionate Schools Award as the incentive for the Whole School Approach
- Re-established Children in Crossfire as a leading advocate for GE within the Island of Ireland, and specifically in representing Northern Ireland GCE stakeholders. Building a network of consensus in the sector through Coalition of Aid and Development Agencies (CADA) in Northern Ireland.

### Communications

This year, we have prioritised enhancing our external communications. The story of Children in Crossfire is both distinctive and inspiring, presenting significant opportunities to share it widely in a professional manner.

### Strategy

To advance this objective, we have established a communications strategy underpinned by a robust policy framework. The Communications Working Group is responsible for overseeing this initiative, which is structured to provide clear, consistent, and accessible information about our operations. Our goal is to utilise innovative approaches to strengthen public engagement and increase awareness.

### Storytelling & Digital Media

International NGOs regularly communicate the experiences of individuals and communities with whom they work to inform and inspire their supporters. In alignment with our commitment to respect and responsibility, as well as our endorsement of the Dóchas Code of Conduct on the Use of Images and Messages, Children in Crossfire prioritise the preservation of human dignity. We secure informed consent from those depicted in photographs or videos, ensuring they fully understand and approve the intended use of their personal stories or those of their children in our outreach. Our aim is to encourage goodwill and engagement, rather than foster sentiments of pity.

Our website serves as an essential portal to our organisation's activities, making it imperative for the site to remain current, engaging, and accessible. Social media also plays a critical role in today's interconnected environment. At present, we effectively utilise Facebook (including for fundraising purposes), Instagram, Twitter, and LinkedIn. Looking ahead, we intend to enhance our presence on TikTok and other emerging platforms by producing content designed to inspire and engage supporters. Throughout this process, we are committed to upholding our values of constructive communication, inclusivity, and respect.

# CHILDREN IN CROSSFIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

---

### **Financial review**

Total incoming resources of the charity for the year amounted to €4,715. Principal funding for the year arose from voluntary donations from committed givers. Total expenditure was €2,645 which was expended on direct charitable activities.

The balance on total funds at the year-end was €49,703, all of which were general unrestricted funds. The charity does not hold any restricted funds at the year end.

### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

### *Major risks*

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

All significant areas undertaken are subject to risk review within the risk registers detailed below. Senior management review risk registers on an annual basis as a minimum where risks and their inherent risk levels are identified, mitigating actions agreed and residual risk level populated. A decision is reached as to whether the residual risk level is tolerable by the charity and any further action agreed.

The overall risk management framework has been refined to include:

- 1) An Organisational Corporate Risk Register which mitigates risks facing the organisation from a governance, strategic and financial aspect.
- 2) An Organisational Safe Guarding Risk Register which mitigates risk in relation to high level policy and practice compliance.
- 3) An Ireland Risk Register which mitigates strategic, financial and safeguarding risks in relation to all operational aspects associated with Development Education, Public Engagement and Community Fundraising.
- 4) A Tanzania Risk Register which mitigates operation risks relevant to the strategic, financial, and safeguarding aspects of the programme.
- 5) An Ethiopia Risk Register which mitigates operation risks relevant to the strategic, financial and safeguarding aspects of the programme.

# CHILDREN IN CROSSFIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

---

### Plans for future periods

#### International Programmes

2025/6 will see the continued growth of our international programmes. During the year ahead, Children in Crossfire will continue to build on the success of its Tanzania programme by consolidating and sustaining the scale achieved in pre-primary education across the Dodoma region, working closely with government systems to embed quality, play-based early learning at scale. In Dar es Salaam, the organisation plans to expand its Dar Urban programme, increasing reach within private and community-based day care centres while strengthening the quality of provision in high-density urban settings. Nationally, Children in Crossfire will continue to deliver advocacy and strategic partnership initiatives aimed at supporting improved coverage, coordination and quality of Early Childhood Care and Education across Tanzania.

Looking ahead, Children in Crossfire will continue to develop its Ethiopia programme within a fragile and challenging operating context, prioritising investments in local capacity and strengthened government systems to ensure sustainable impact. In Wolisso, the organisation plans to scale its programme to all schools in the area, reaching more children, while continuing to support integrated early learning interventions that respond to community needs.

In Addis Ababa, Children in Crossfire intends to initiate targeted programming in selected schools, reaching additional children, alongside increased national-level advocacy to strengthen investment in early childhood development and improve outcomes for the most vulnerable families.

As part of its ongoing commitment to programme improvement, Children in Crossfire will continue to strengthen its monitoring, evaluation and learning (MEL) processes across all activities in Ethiopia. Insights gained from regular data collection, stakeholder feedback, and outcome tracking will inform future planning and enable adaptive management. By systematically reviewing the effectiveness and impact of current interventions, the organisation aims to identify best practices and areas for development, ensuring that future programming remains responsive to community needs and delivers sustained benefits for children and families.

#### Global Citizenship Education

Looking ahead to 2025/26, Children in Crossfire has ambitious plans for its Global Citizenship Education programme. The organisation will roll out the re-designed *Educating the Heart* programme to 25 target schools, significantly deepening engagement through a whole-school approach. Participating schools will progress on a supported journey towards achieving Compassionate School Award status, ensuring that all students, an estimated 15,000 in total, develop a greater awareness of global justice issues and are supported to take action towards sustainable development. Building on this work, Children in Crossfire will also strengthen connections between participating schools through an Educating the Heart network, supporting longer-term engagement and impact across the education system.

#### Peacebuilding

The organisation plan to develop and implement a transformative peacebuilding programme operating across both formal and informal sectors in Northern Ireland and the border counties. This initiative will be guided by a strategic vision focused on reconciliation, community cohesion, and the long-term wellbeing of children and young people.

To drive this programme forward, Children in Crossfire will ensure strong leadership with expertise in designing and managing peacebuilding and reconciliation initiatives in both local and international contexts. The programme will be shaped by professionals with substantial experience, who are skilled in delivering training, facilitating workshops, and promoting collaborative learning environments.

Through this planned investment in strategic leadership and programme development, Children in Crossfire aims to build deeper, more resilient foundations for peace, contributing to a more inclusive and hopeful future for communities across the region.

### Structure, governance and management

The charity is a company limited by guarantee and not having a share capital, incorporated in the Republic of Ireland in May 2001 and established under a Memorandum and Articles of Association where the objects and powers of the organisation and its directors are defined. The charity is registered with the Charities Regulatory Authority in Ireland under the charity number 20045517 and was granted Charitable Tax Exemption by Revenue Commissioners under the charity number CHY14182.

## CHILDREN IN CROSSFIRE

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

---

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Marcus O'Neill (Chairperson)

Don McLeish

Dominic Joseph Fitzpatrick

Seamus Farrell

Anne Duffy

Ashley Young

Liam Nellis

Damian Collins

Clionagh Boyle

Anna Mulvenna

Bernadette Brown

(Appointed 1 May 2024)

#### *Recruitment and appointment of trustees*

The management of the charity is the responsibility of the Trustees, who are elected and co-opted under the terms of the company's constitution.

#### *Policies for the induction and training of Trustees*

The charity provides new Trustees with specific details of what their role entails and also their responsibilities in terms of governance within the organisation.

#### *Organisational structure*

The Company is part of the Children in Crossfire Charity (the Charity) which comprises three legal entities in Ireland (this Company), UK and Tanzania. All activities are directed and governed by the Chairperson and Board of Trustees.

The activities of the Charity, which comprises four legal entities in UK, Ireland, USA and Tanzania, are governed by what is effectively the same Board of Trustees. The Board, which meets 4 times per year, aims to have a minimum of 10 members with a variety of experience and skill-sets to help define and implement the strategic direction of the organisation.

The Board is further supported by a number of sub committees comprising both Board and relevant staff representatives which provide a mechanism for more effective governance and input of the Board on executive matters.

# CHILDREN IN CROSSFIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

---

### Management

Operational responsibility has been assigned to the Executive Director, Richard Moore, appointed by but not a member of the Board, who is supported by a senior team of department managers. The charity's operational activities are managed through a Country Programme Management Group (CPMG) supported by individual programme Focus Groups. Monitoring and reporting structures have been similarly realigned using Results-Based Management (RBM) tools. Collectively these measures enable a clearer focus on results throughout the organisation and wider understanding of how the organisation works together towards overall Outcomes and Impact.

### Statutory and Regulatory Compliance

Children in Crossfire is registered in Ireland with both the NI Charity Commission and the Charities Regulatory Authority (ROI) and fully comply in meeting all reporting & disclosure requirements.

Children in Crossfire is an active member of a number of relevant sector networks including the Institute of Fundraising (IoF), Northern Ireland Community & Voluntary Association (NICVA), Coalition of Aid and Development Agencies (CADA), Irish Development Education Association (IDEA), BOND UK (membership body for British Overseas NGO's for Development), and the Irish Association of Non-Governmental Development Organisations (Dochas). Children in Crossfire collaborates with these networks to both self-regulate activities to develop and benchmark our governance activities against peer organisations.

Children in Crossfire is also a signatory to the Dochas Code of Images and Messages. Children in Crossfire exercise our responsibility to safeguard the welfare of all vulnerable people through a commitment to the implementation of rigorous policies, codes of behaviour and implementation procedures. We are committed to a zero-tolerance approach of misconduct. We have safeguarding policies in place with clear procedures for handling disclosures. Children in Crossfire also adheres to a Child Protection Policy in all of the countries in which we work. We have aligned our policy, all our training and implantation procedures to the UN Convention on the Rights of the Child (UNCRC) and specific country laws and policies.

Children in Crossfire is wholly committed to effective implementation of all its policies and exceeding its regulatory requirements.

# CHILDREN IN CROSSFIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

---

### Statement of trustees' responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally accepted Accounting Practice in Ireland) issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP);
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Trustees' Annual Report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Accounting records

The company's directors acknowledge their responsibilities under sections 281 to 285 of the Companies Act 2014 to ensure that the company keeps adequate accounting records. The following measures have been taken:

- the implementation of appropriate policies and procedures for recording transactions;
- the employment of competent accounting personnel with appropriate expertise;
- the provision of sufficient company resources for this purpose;
- liaison with the company's external professional advisers.

The accounting records are held at the company's registered office, Carriag Rua Lower Drumaweir Greencastle Co Donegal Ireland.

### Auditor

In accordance with the Companies Act 2014, section 383(2), Moore (NI) LLP continue in office as auditor of the company.

# CHILDREN IN CROSSFIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

---

### Disclosure of information to auditor

Each of the directors in office at the date of approval of this annual report confirms that:

- so far as the director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- the director has taken all the steps that he / she ought to have taken as a director in order to make himself / herself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of section 330 of the Companies Act 2014.

The trustees' report was approved by the Board of Trustees.

Signed by:



B702838CD911A3C  
Marcus O'Neill (Chairperson)

**Trustee**

26 January 2026

# CHILDREN IN CROSSFIRE

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF CHILDREN IN CROSSFIRE

---

#### Opinion

We have audited the financial statements of Children In Crossfire (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 31 March 2025 and of its profit for the year then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*, as modified by the Charities SORP (FRS 102); and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The directors are responsible for the other information in the annual report. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# CHILDREN IN CROSSFIRE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF CHILDREN IN CROSSFIRE

---

### **Opinions on other matters prescribed by the Companies Act 2014**

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

### **Matters on which we are required to report by exception**

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.

### **Responsibilities of trustees for the financial statements**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [https://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-\(Ireland\)/ISA-700-\(Ireland\)](https://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-(Ireland)/ISA-700-(Ireland)). This description forms part of our auditor's report.

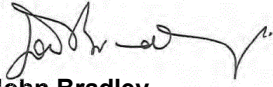
### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

## CHILDREN IN CROSSFIRE

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF CHILDREN IN CROSSFIRE

---



**John Bradley**

For and on behalf of Moore (NI) LLP, Statutory Audit Firm

Chartered Accountants

21-23 Clarendon Street

Derry-Londonderry

BT48 7EP

26 January 2026

# CHILDREN IN CROSSFIRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds 2025 €	Unrestricted funds 2024 €
<b>Income from:</b>			
Donations and legacies	3	4,715	9,952
<b>Total income</b>		<u>4,715</u>	<u>9,952</u>
<b>Expenditure on:</b>			
Raising funds	4	150	114
Charitable activities	5	2,495	2,453
<b>Total expenditure</b>		<u>2,645</u>	<u>2,567</u>
<b>Net income and movement in funds</b>		<u>2,070</u>	<u>7,385</u>
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2024		47,633	40,248
<b>Fund balances at 31 March 2025</b>		<u>49,703</u>	<u>47,633</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**CHILDREN IN CROSSFIRE****BALANCE SHEET****AS AT 31 MARCH 2025**

	Notes	2025 €	€	2024 €	€
<b>Current assets</b>					
Cash at bank and in hand		71,113		51,927	
<b>Creditors: amounts falling due within one year</b>					
	9	(21,410)		(4,294)	
Net current assets			<b>49,703</b>		47,633
<b>Income funds</b>					
Unrestricted funds			<b>49,703</b>		47,633
			<b>49,703</b>		47,633

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved by the Trustees on 26 January 2026

Signed by:

*Marcus O'Neill*B7028386D81143C  
Marcus O'Neill (Chairperson)**Trustee**

Signed by:

*Ashley Young*507B5A7F4471433...  
Ashley Young**Trustee****Company registration number 343615**

# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

---

#### 1 Accounting policies

##### Charity information

Children In Crossfire is a private company limited by guarantee incorporated in Republic of Ireland. The registered office is Carriag Rua, Lower Drumaweir, Greencastle, Co Donegal, Ireland.

#### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2014 and "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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in euros, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

---

#### 1 Accounting policies

(Continued)

##### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### 1.7 Taxation

No current or deferred tax arises as the charitable company has been granted charitable exemption. Irrecoverable value added tax is expensed as incurred.

The charitable company is a registered charity and is subject to the provisions of Sections 207, 266 and 609 of the Taxes Consolidation Act 1997, and is exempt from income tax, corporation tax, capital gains tax and deposit interest retention tax.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 3 Income from donations and legacies

	Unrestricted funds 2025 €	Unrestricted funds 2024 €
Donations and gifts	4,715	9,952

### 4 Expenditure on raising funds

	Unrestricted funds 2025 €	Unrestricted funds 2024 €
<b>Fundraising and publicity</b>		
Staging fundraising events	150	114

### 5 Expenditure on charitable activities

	Charitable activities 2025 €	Charitable activities 2024 €
<b>Direct costs</b>		
Management charge	2,400	2,400
Bank charges	95	53
	<u>2,495</u>	<u>2,453</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>2,495</u>	<u>2,453</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 7 Employees

	2025 Number	2024 Number
Total	-	-

There are no staff employed by the charity and activities are carried out by volunteers and staff of Children in Crossfire (Northern Ireland).

# CHILDREN IN CROSSFIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 7 Employees

(Continued)

There were no employees whose annual remuneration was more than €70,000.

### 8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 9 Creditors: amounts falling due within one year

	2025	2024
	€	€
Other creditors	21,410	4,294
	<u>          </u>	<u>          </u>

### 10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	€	€	€	€
General funds	47,633	4,715	(2,645)	49,703
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2024</b>
	€	€	€	€
General funds	40,248	9,952	(2,567)	47,633
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 11 Events after the reporting date

There have been no significant events affecting the charity since the reporting date.

### 12 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

### 13 Approval of financial statements

The financial statements were approved and authorised for issue by the Board of Trustees on 26 January 2026.