

CHILDREN  
ON THE EDGE



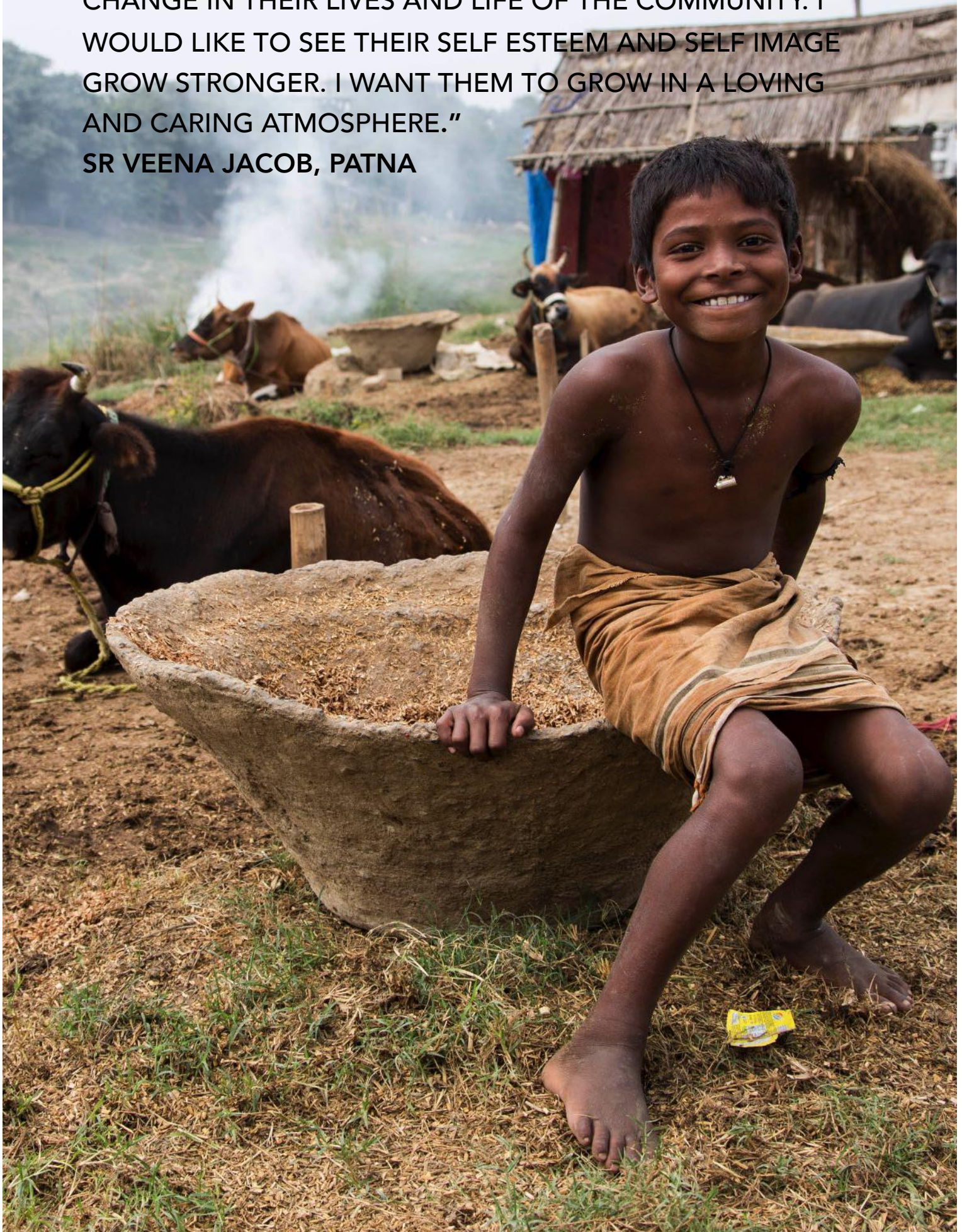
# BUSINESS AS USUAL

REPORT FOR THE TRUSTEES AND FINANCIAL STATEMENTS

FOR CHILDREN ON THE EDGE  
FOR THE YEAR ENDING 28 FEBRUARY 2019



**"EVERY PERSON HAS AN INBUILT CAPACITY FOR CHANGE. CHILDREN WITH LIMITED RESOURCES ARE ABLE TO BRING A CHANGE IN THEIR LIVES AND LIFE OF THE COMMUNITY. I WOULD LIKE TO SEE THEIR SELF ESTEEM AND SELF IMAGE GROW STRONGER. I WANT THEM TO GROW IN A LOVING AND CARING ATMOSPHERE."  
SR VEENA JACOB, PATNA**





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## BUSINESS AS USUAL

**For 29 years, Children on the Edge has been dedicated to creating safe, child friendly spaces for those living on the extreme edges of society.**

Over the last 12 months, this focus has given rise to an exciting season of growth and enrichment for the programmes we support. We have worked with some dedicated and resourceful local communities to develop an inspiring array of new models and initiatives that all contribute to creating the best start in life, for children in the worst circumstances.

In the aftermath of the 2017 Rohingya refugee crisis, last year's Annual Report stated "As we move further into 2018 and the headlines are being diverted elsewhere...our focus on the edge remains unchanged. As the Rohingya plight drifts once more into obscurity, our main concern is that children will be given consistent support. For us, it is 'business as usual'."

Maintaining our focus on the edge not only resulted in ensuring provision for 7,500 refugee children in Kutupalong camp, but pushing further to the margins, supporting 500 Rohingya children living in hidden Bangladeshi enclaves, completely

cut off from services and unreached by other agencies.

Both here and on the border, our 'business as usual' has delivered consistent support for refugee children. Through 160 high quality classrooms, they do not just have space to learn, but the best possible space to learn. Growing fresh vines and flowers around each Centre creates an oasis feel in the arid landscapes of the camp and slums, with refugee teachers trained to care for each class as they would their own children. The very first child-led newsletter has been published, expressing the voices and talents of students who have previously reported a feeling of anonymity. Colourful digital projections overcome language barriers whilst bringing lessons alive.

These are just a few of the quality components developed in Bangladesh and, throughout the year, this investment in quality has been reflected across all the communities we work with around the world. Here are a few highlights:

- In Uganda, our Early Childhood Development (ECD) Centre in Loco is being considered by local government as a centre for excellence. It has not only been replicated in neighbouring Wandago, but has begun to be used as a training blueprint as we prepare to strengthen ECD provision for young refugee children, fleeing the Democratic Republic of Congo.
- In December, a three year evaluation of education provision for Syrian refugee children in Lebanon showed an average 90% pass rate in exams and a strong increase in children's confidence and hope for the future. In January, all four tent schools transitioned to continue this progress in a brand new central school in Zahle. The building boasts three floors of colourful classrooms, plentiful outdoor playing space and an environment where children can learn together and begin to adapt to mainstream school.
- New this year in India is the formation of ten vibrant Children's Parliaments, which support Dalit children to know their rights, to understand their political system and to raise their voices. In a similar fashion to the Child Councils we support in Bangladesh and the Child Rights Clubs in Uganda, these dynamic groups have already brought about some incredible change through campaigning in their communities.
- Despite living through what is currently described as a 'slow genocide', displaced communities in Kachin State, Myanmar have shown a pithy determination to cultivate their children's development. Local parents have been trained on crafting games and play materials, transforming the space outside 13 ECD Centres into colourful playgrounds for their youngest children, many of whom have been trapped in the mountain camps since birth.


These are just a few examples of the many transformative moments, milestones, innovations and achievements that have shaped this year's progress, ensuring the communities we work with can create the best possible start in life, for over 10,000 children.

We look forward to sharing these with you through the following pages, and want to thank the many children and community members that have contributed to the gathering and shaping of this material.

Lastly we'd like to express our deep gratitude to each and every one of our supporters, whose care and generosity has made this work possible. We greatly value the trust you place in us and are privileged to have your support, as we head towards thirty years of making a difference alongside those who need it most.

**Rachel Bentley**

**Stuart Gallimore**

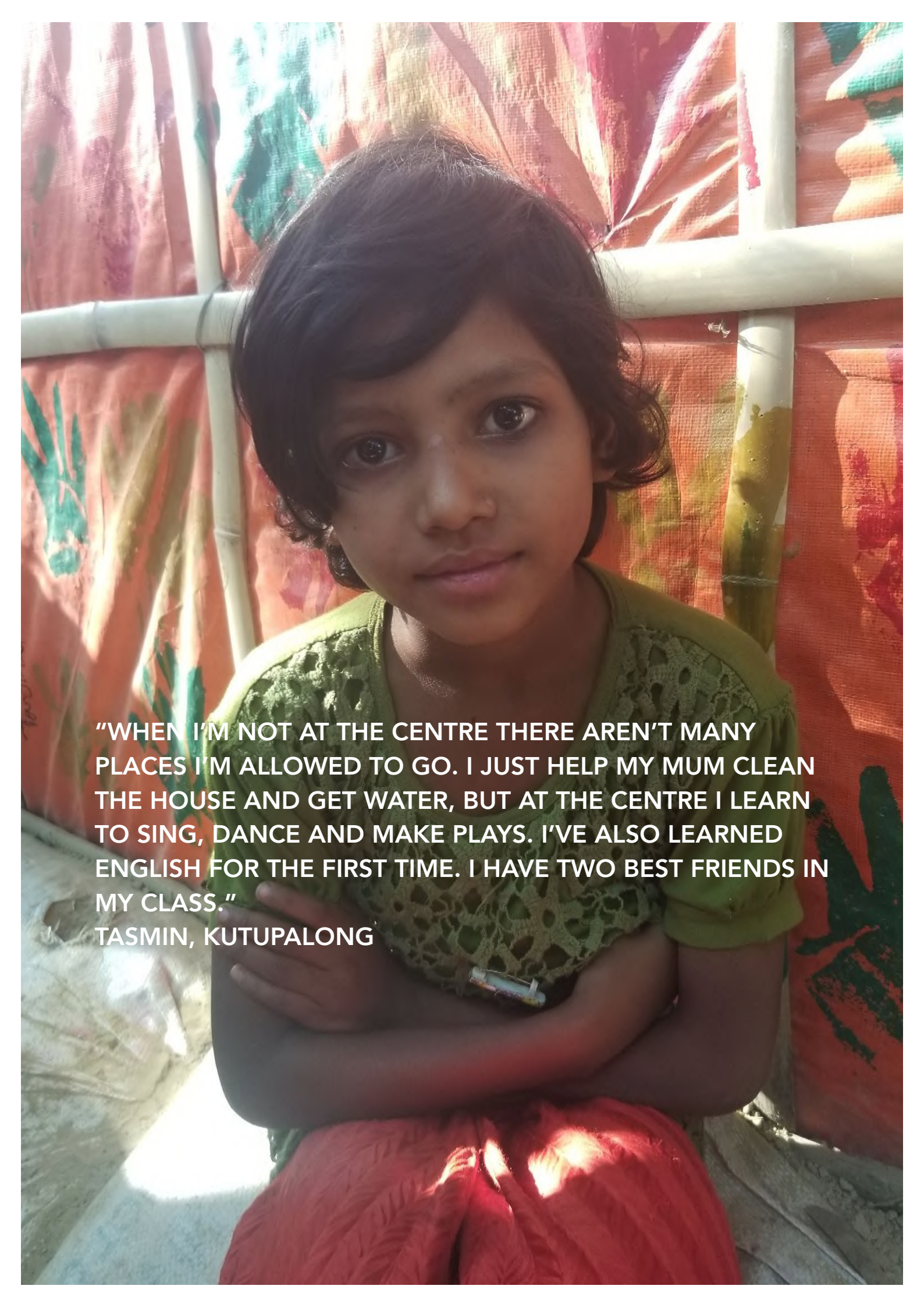


Founder &  
International Director



Chair of Trustees





**"WHEN I'M NOT AT THE CENTRE THERE AREN'T MANY PLACES I'M ALLOWED TO GO. I JUST HELP MY MUM CLEAN THE HOUSE AND GET WATER, BUT AT THE CENTRE I LEARN TO SING, DANCE AND MAKE PLAYS. I'VE ALSO LEARNED ENGLISH FOR THE FIRST TIME. I HAVE TWO BEST FRIENDS IN MY CLASS."  
TASMIN, KUTUPALONG**





## WHEN WE SAY WE

When we say 'we have achieved' or 'we have delivered'; the '**we**' describes our local partners, the communities they serve and ourselves, working together to create change.

Children on the Edge has worked with local partners since the start. Listening to and understanding the needs of local communities has always formed the basis of our work. We bring years of experience and expertise in working with vulnerable children; our partners have high levels of skill, aptitude and local knowledge. Together we approach each situation with humility and respect.

We don't arrive and assume we can 'build capacity', but partner with high quality organisations, learning from them as much as they learn from us, and finding bespoke solutions to difficult problems.

From each situation, we learn more to share with other communities around the world, as we work to bring hope, life, colour and fun to children living on the edge of their societies.

"Many donors want to rule the projects, and their agenda doesn't reflect the real need that is here. Children on the Edge work with us in discussion and friendship". **Janine Matar - Triumphant Mercy, Lebanon**

"During the past 8 years, our organisations have learned many lessons and developed a programme for educating children which we believe is the most innovative, inclusive, and cost-effective in the country" **Bimal Day Sarker - Mukti, Bangladesh**

### OUR PARTNERS:

**BANGLADESH:** Mukti

**INDIA:** Navjeevan Education & Social Welfare Society, Parivartan Kendra, Tatvasi Samaj Nias

**MYANMAR:** Kachin Development Group, Kachin Women's Organisation

**LEBANON:** Triumphant Mercy

**UGANDA:** Children on the Edge Africa, Youth Initiative for Development in Africa



# BANGLADESH

Over decades, hundreds of thousands of Rohingya refugees have fled to Bangladesh, escaping persecution and violence from the Myanmar government. Escalating to genocidal attacks in August 2017, a further 750,000 refugees crossed the border, directly into the areas where we had been providing refugee education for seven years. Now the biggest refugee camp in the world, Kutupalong is home to around 500,000 vulnerable children, half of whom are cut off from education.

Further in from the border, slum dwelling children in the host communities of Cox's Bazar face financial and practical barriers to attending mainstream school, whilst many Rohingya have moved away from the heavily-monitored border area to 'enclave communities' further inland, where children are entirely cut off from basic services.

All three groups of children are in danger of exploitation, trafficking and growing up without any chance of an education.

**PARTNERS:** Mukti - Cox's Bazar

## OBJECTIVES

8,900 Rohingya refugee and Bangladeshi children access quality, relevant primary education and health interventions, gaining vital knowledge and skills to improve their current situation and future opportunities. This is achieved through:

- 178 classrooms created as child friendly learning environments.
- The training and development of 178 teachers.
- Children's participation in activities such as Child Councils and student newsletters, giving them the opportunity to have their voices heard.
- Parents and community having ownership of the programme.



## ACTIVITIES

- Developed 150 classrooms in the Kutupalong camp into colourful, child friendly spaces surrounded by vines and flowers and decorated with children's handprints to create sense of ownership.
- Gained government permission for ten new classrooms for 500 Rohingya children in the Dohazari Enclave Communities, which are all built in the same manner as those in Kutupalong and Cox's Bazar and running with trained teachers. Of all the students attending the new classrooms, not a single child has ever attended a formal school before.
- 178 Bangladesh and Rohingya teachers are fully trained and running classes each day across all three project areas.
- Began to introduce multi media content to overcome language barriers and enrich learning across all three areas.
- All Centres were equipped with a First Aid kit and teachers have received First Aid training.
- Established 80 Child Councils and School Management Committees in the camps and enclaves, continuing nine in Cox's Bazar.
- Published first ever child led newsletter in the camps and enclaves, based on the model running in Cox's Bazar.
- Developed simple, effective monitoring and evaluation systems across the three areas of the programme to measure impact and shape future work.

## ACHIEVEMENTS AND PERFORMANCE

- Navigating the web of bureaucracy needed to construct 75 Learning Centres within the refugee camps took four months and is a significant achievement in the current environment. They have been running five days a week since June 2018.
- The wells and tube wells built in January 2018 are still being well maintained by WASH committees and are in good working order.
- Children have expressed a sense of ownership of the schools and a feeling of excitement. The production of the first newsletter in the camp generated a great deal of motivation amongst the students, who previously reported they feel anonymous amidst the sprawl of the camp.
- Log books kept in the First Aid boxes already show how much of a worthwhile investment training and provision has been, with many health issues dealt with or referred.
- Teacher training has had a brilliant impact on the children in Kutupalong, who have adapted their behaviour quickly to the classroom routine, established friendships, developed a strong sense of safety and enjoyed learning letters, numbers and languages.
- Newly trained teachers have noticed a difference to their lives through starting the role, reporting an improved ability to support their families.

- Despite restrictions placed on curriculum in the camps we have used this time to work on developing other innovative aspects of the programme, which we will expand on this year.
- In the Cox's Bazar Learning Centres, we have seen the first examples of Rohingya children feeling safe to publicly identify as Rohingya, reflecting the benefits of the programme with regards to social cohesion between communities.
- This year was the first time grade 5 students in Cox's Bazar successfully participated in and passed the national PSC (Primary School Certificate) exam (210 in October and 197 in November.) In standard annual exams there was a 98% pass-rate.
- 520 people came to a farewell celebration for students completing five years of study in Cox's Bazar, this event showed how the value of education in the community has risen, and served to promote it further.

**8,900**

**ROHINGYA AND  
BANGLADESHI CHILDREN  
HAVE ACCESS TO  
EDUCATION**

## **FUTURE PLANS**

- Further develop Child Councils and School Management Committees to enable children, parents and the wider community to participate in the running of the programme.
- Continue to grow the garden spaces outside Centres
- Develop initiatives to allow students to prepare their own digital content for distribution.
- Support children to take government approved exams to national standards.
- To overcome enforced language barriers, we will introduce multimedia content through battery-powered projectors and develop parallel non linguistic curriculum.
- We will also work on growing the newsletter to include input from parents and community leaders in the future as there are precious few outlets for the voices of the refugees to be heard.
- Whilst teachers have had basic training in identifying trauma, because of the harrowing experiences that many of the children have faced, we will be equipping them further for their day to day interaction and care for vulnerable children.

**“THE BIGGEST SUCCESS HAS BEEN LEARNING ABOUT EACH CHILD IN MY CLASS. KNOWING THEIR NAMES. KNOWING WHO THEY ARE. I CARE ABOUT THEM VERY MUCH. BEING IN OUR SCHOOLS HELPS THEM TO FEEL SAFE AND CALM. THEY FEEL LIKE THEY BELONG NOW.”** **TOSLINA - ROHINGYA TEACHER**



"I HAVE LEARNED TO WRITE FOR THE FIRST TIME, BOTH LETTERS AND NUMBERS, I HAVE BEEN PRACTICING EVERY DAY. NOBODY IN MY FAMILY WENT TO SCHOOL. IF I CAN LEARN, I CAN TAKE CARE OF THEM."  
SOMIRA, KUTUPALONG







## UGANDA

Uganda is home to the world's youngest population, with 50% of people under the age of 15. In the slum communities surrounding Jinja, children are at risk of abuse, neglect and exploitation. Slum dwellers face poor sanitation, low employment and high crime rates. They experience a disconnection from local services and a lack of awareness regarding effective child protection. Many have been disillusioned by the unsustainable plans and promises of external organisations, and feel disheartened about the possibility of change.

### PARTNERS

Children on the Edge Africa,  
Youth Initiative for Development in Africa (YIDA)

### OBJECTIVES

At a local level - Support slum communities to create protective environments for their

children, through voluntary Child Protection Teams (CPT) who work to develop:

- Child protection training and the creation of a safe environment.
- Improved relationships between communities and service providers.
- Economic stability for vulnerable households.
- Access to education for children.

On a national level - Address gaps in legislation regarding child sacrifice.

### ACTIVITIES

- Extended Child Protection Teams to cover **five** slum communities - Masese I, II and III, Loco and Wandago.
- Delivered 70 community and child protection workshops.



- Provided 167 small business loans alongside savings groups.
- Continued to facilitate and develop Loco Early Childhood Development Centre, wrote it up as a model and **replicated** it in neighbouring Wandago.
- In partnership with an Early Childhood Development consultant and YIDA, facilitated needs assessment, designed programme and gained initial funding for first stage of plan to meet the early childhood needs of refugee children fleeing the Democratic Republic of Congo in Kyaka II refugee settlement.
- Replicated Loco Child Rights Club to neighbouring Masese I slum community, facilitating 14 workshops and events.
- Provided mattresses, blankets and clothes to victims of fire in a local slum area (Nile Crescent).
- With regards to the campaign for the passing of 'The Prevention and Prohibition of Human Sacrifice and other Traditional Harmful Practices Bill', a benchmark trip was made to Tanzania to research their legal approach to tackling human sacrifice.
- Over 90% of small business loan recipients now feed their children better and send them to school.
- This year's 'Most Significant Change' stories showed improvement in health and hygiene, a safer environment for children, education loans having an impact and children using their voices to bring change.
- Child Protection Teams have become the 'go to' groups for missing children, including the return of an abducted two-month old baby and the prevention of a number of kidnappings.
- Girls from Wandago report that due to advice from the Child Protection Team, they are no longer being attacked when they go to fetch water.
- Communities with human waste covering the ground are now clean, so children can play freely.
- Seven young women from Loco left sex work in Jinja town after attending counselling sessions with Loco Child Protection Team.

## ACHIEVEMENTS AND PERFORMANCE

- Children showed steady progress at the Loco Early Childhood Development Centre, with 100% of top class graduating to local primary schools. The Centre is being considered by local government as a model for the area.
- After a rise at the start of the year, child abduction cases reduced and then entirely stopped, with teams across all communities adopting the slogan "It's everyone's responsibility to watch over each other".
- Through quarterly workshops, cases of domestic violence and child abuse in Katooke slum drastically reduced, as did the number of children involved in scrap picking.
- Masese II Child Protection Team Chairperson was elected as Jinja Secretary for Women's Affairs.
- Loco Child Rights Club have ended the practice of corporal punishment at their local primary school.
- Child Protection Team caseloads have improved in efficiency, with each being managed in a record time this year.

## FUTURE PLANS

- Sharpen Child Protection Team model ready for replication through key stakeholders across eastern region of Uganda.
- Introduce the tried and tested loan scheme into Wandago area whilst strengthening their new Child Protection Team and Early Childhood Development Centre.
- Employ an additional social worker to accommodate extra work from scaling up into five communities.
- Further develop our use of digital monitoring, developing digital skills in our Uganda team.
- In Kyaka II refugee settlement, begin programme in partnership with local refugee communities to support Early Childhood Development needs. This will take place initially in eight communities with a view to eventual provision in a total of 30 communities.

“I THOUGHT LIFE HAD COME TO AN END, BUT SINCE THE DAY I STARTED MY BUSINESS, MY LIFE HAS NEVER BEEN THE SAME, BECAUSE I CAN NOW PROVIDE FOR THE ESSENTIAL NEEDS OF MY CHILDREN.”

**AIDA, SMALL BUSINESS OWNER**

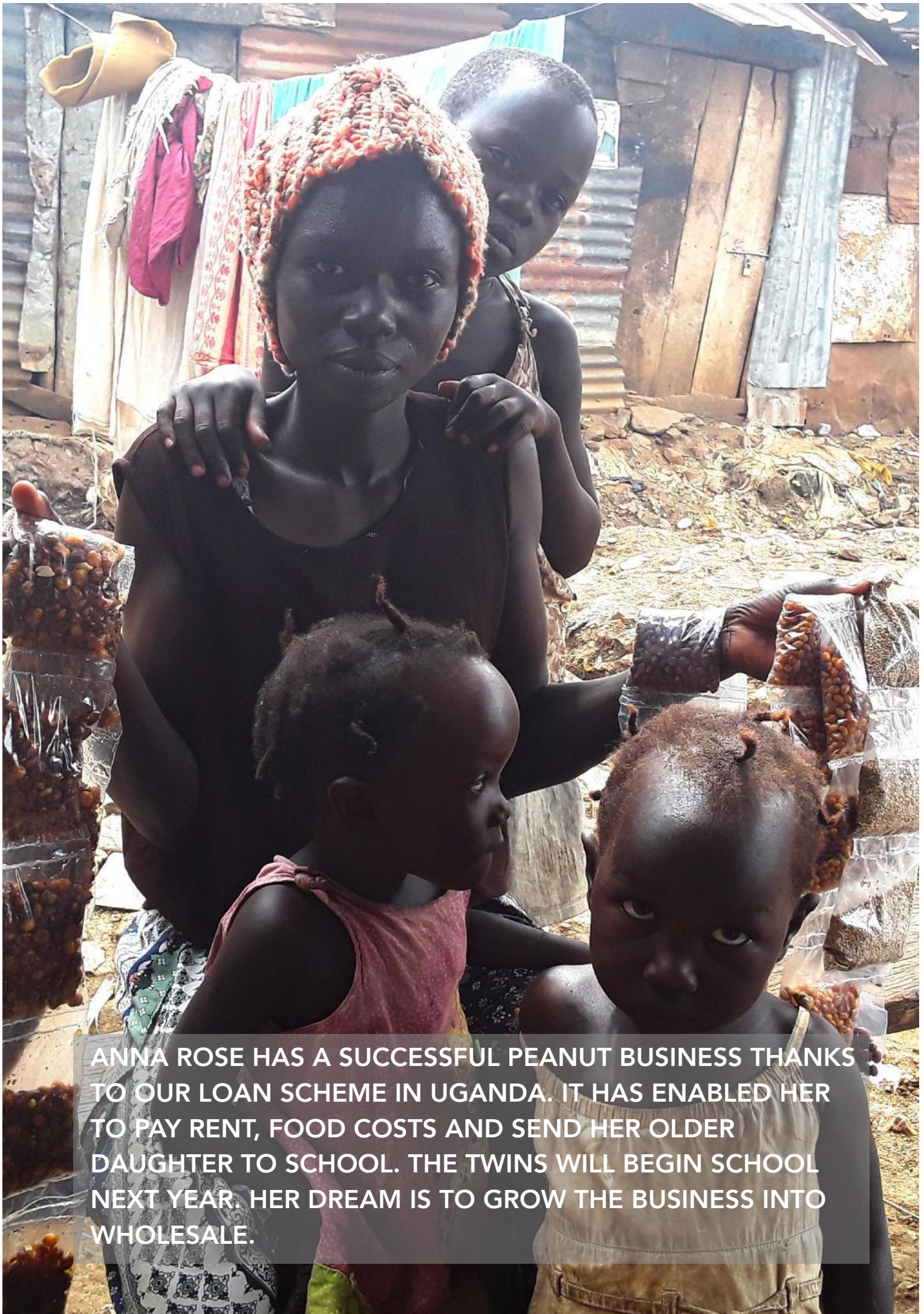
**OVER 90%**  
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**100%**  
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LOCAL PRIMARY  
SCHOOLS.

“WE DIDN'T BELIEVE THE CPT AT FIRST, WHEN THEY KEPT ON TELLING US THAT CHANGE WAS COMING, BUT THE AREA REALLY HAS CHANGED FOR THE BETTER.”

**JUSTINE, MASESE II  
COMMUNITY MEMBER**





**ANNA ROSE HAS A SUCCESSFUL PEANUT BUSINESS THANKS TO OUR LOAN SCHEME IN UGANDA. IT HAS ENABLED HER TO PAY RENT, FOOD COSTS AND SEND HER OLDER DAUGHTER TO SCHOOL. THE TWINS WILL BEGIN SCHOOL NEXT YEAR. HER DREAM IS TO GROW THE BUSINESS INTO WHOLESALE.**





# INDIA

**In Bihar State, India, illegal but culturally ingrained caste discrimination against the 'untouchable' Dalit minority is causing children to be ostracised from education and denied their rights. Deep seated low self esteem has trapped slum communities in and around Patna in a cycle of poverty and exclusion. On the border of Nepal, Dalit children are trapped in brothel communities with no opportunity for education.**

## PARTNERS

Parivartan Kendra (PK) and Navjeevan Educational and Social Welfare Society (NESWS) in Patna. Tatvasi Samaj Nyas (TSN) on the Nepal border.

## OBJECTIVES

- Counter caste discrimination through the provision of quality education for Dalit children in urban slums and rural villages around Patna.
- Create access and integration for Dalit children into mainstream school.
- Develop increased life skills, rights awareness, self expression, gender equality, confidence and creativity in Dalit children.
- Support Dalit communities to advocate for justice, equality and sustainable livelihoods through non violent action.
- Pave the way for Dalit children on the border of Nepal to find a life beyond the confines of the red light district.



## ACTIVITIES

- Supported 30 Learning Centres for over 900 children, enabling them to become proficient in reading, writing, maths, science and language.
- 50 Women's Groups are enjoying the benefits of training on saving, income generation, health, trafficking prevention and realising their children's rights to education.
- Organised a huge range of celebration days and competitions throughout the year to promote harmony and understanding and encourage children to demonstrate their talents, increase in confidence and express themselves.
- Ten rural libraries have been enriched with 500 new books and 200 children have attended library lessons in urban areas.
- Facilitated a new Computer Centre enabling 152 children to learn computer literacy, with 28 others taking specialised classes.
- Ten Children's Parliaments have been established in urban areas.
- Practical Trafficking Prevention Training has been carried out with all children and women's groups.
- Monthly adolescent forums have been established in ten rural villages, giving a platform to express feelings, participate in decision making and raise awareness about the importance of education and child rights.
- 600 children enjoyed a summer activity camp in Patna.
- Regular meetings with community leaders to address problems related to the rights to education and food. Action plan made to resolve problems.
- Organised and participated in a kilometre-long human chain in Patna calling for greater child protection, with eight other local schools.
- Supported two Education Centres for 120 children on the Nepal border, in the heart of two of Bihar's most renowned red light areas. These provided a sewing skills programme for 49 adolescent girls and enabled 71 school-aged children to access basic education and partake in cultural activities.

## ACHIEVEMENTS AND PERFORMANCE

- 133 children have progressed to mainstream school, with 18 children coming first in various classes in different schools.
- Teachers report that children are cleaner and more confident.
- Libraries are cultivating a habit of reading amongst the children.
- Older students have been able to get jobs and university places as a direct result of developing IT skills at the new Computer Centre.
- Working with Government schools has increased, with some schools asking Centres to share the Learning Centre's education techniques.
- Hundreds of women have been supported to claim entitlements to land, identity cards, housing and health services and other vital benefits.

- Harmony, inclusiveness, creativity and self expression has been strengthened through the marking of many local and national celebrations.
- Children's Parliaments have been actively rallying for their rights. From community wide street clean ups to awareness campaigns about vital immunisations, they are already changing their communities.
- 26 girls on the Nepal border have completed their sewing course and been given sewing machines to start small businesses.

## 10

### CHILDREN'S PARLIAMENTS LAUNCHED THIS YEAR

#### FUTURE PLANS

- Procure funding to expand community Learning Centres through NESWS in further urban and rural areas. Seven new classrooms are planned to alleviate cramped learning conditions.
- Further support the advocacy work of PK with Dalit communities.
- Establish basic monitoring and evaluation processes.
- Once funding is procured, extend urban learning centre buildings
- Increase awareness and prevention of child trafficking.
- Further develop computer literacy learning.
- Increase number of 'exposure visits' for both children and women's groups, to Government offices and resource centres.

"I CAME TO THE CENTRE ILLITERATE. NOW I CAN READ AND WRITE ENGLISH AND HINDI, AND DO MATHS. I WAS NOT GOING TO SCHOOL, BUT THE CENTRE STAFF HELPED ME TO GET ADMISSION IN AN ENGLISH MEDIUM SCHOOL WHICH NEITHER MYSELF NOR MY FAMILY COULD EVER DREAM OF, DUE TO POVERTY AT HOME. I FEEL VERY PROUD AND HAPPY."

**PAYALA, AGED 9**



**"AT MY OLD SCHOOL MY TEACHER WOULD ASK ME TO READ IN FRONT OF THE CLASS. AS I WAS NOT ABLE TO READ PROPERLY, HE BEAT ME. I WAS PUNISHED EVERY DAY SO I STOPPED GOING TO SCHOOL. LATER I STARTED COMING TO THE LEARNING CENTRE AND HAVE NOW BEEN ATTENDING FOR THE LAST ONE AND HALF YEARS. I LIKE EVERYTHING HERE. LITERALLY EVERYTHING!"**  
**NISHA, PATNA**







## MYANMAR / BURMA

**Due to ongoing conflict across Kachin State, Myanmar, over 120,000 internally displaced Kachin people are living temporary and unstable lives in remote Internally Displaced People's camps, throughout the mountainous areas close to the China border.**

**Through 2018 these people have faced the threat of forced return, land grabbing, and a continuing decrease of available humanitarian aid.**

**Children under the age of six in these camps have known little else but war and many have suffered severe trauma from what they have witnessed. Whilst there is some primary education, there is no provision for early years learning at what is a pivotal time in a child's development.**

### **PARTNERS**

Kachin Development Group (KDG) and Kachin Women's Association (KWA)

### **OBJECTIVES**

- Provide stability and recovery for young children living in a conflict environment, by enabling them to enjoy being children in a vibrant, safe place for a few hours each day.
- Provide opportunities for early learning and preparation for transition to existing primary schools.
- Support parents and community members in their contribution to the development of the programme and management of the Centres, ensuring long-term sustainability.
- Develop the strength, knowledge and agility of our partners in dealing with arising issues.
- Ensure children and their families are equipped to deal with the extreme weather.



## ACTIVITIES

- Supported 13 safe, child-friendly spaces for 431 of the youngest Kachin children where they can play, learn and receive care and support.
- 18 new teachers were recruited and received intensive, high-quality 45 day training, bringing the total number of teachers to 49, all of whom received a new uniform this year, to aid with their recognition around the camps.
- 10 of the more experienced teachers received on-going training in creating safe spaces.
- 258 parents and committee members attended 13 workshops to learn how to make play materials.
- All Centres supplied with new art materials, musical toys, building blocks, sand pits, tire swings, story books, and some with table tennis sets.
- Began working with local youth group to encourage young people to volunteer.
- Held 11 workshops for 106 committee members and recruited further members.
- Safeguarding refresher training held for all staff, to remind them of international standards, COTE policies and implementation procedures, along with monthly meetings with internal consultant to ensure best practice.
- 431 children provided with warm clothes.

## ACHIEVEMENTS AND PERFORMANCE

- Maintained programme despite increasingly challenging conditions, including one Centre being razed to ground by the military.
- Parental contribution increased and 258 participated in toy making and playground building workshops. Parents are also now providing school meals.
- KDG and KWA are working closer together and have formed a new steering committee.
- Gained support from four local churches who contribute food, clothes and provide play days on Sundays.
- Partners report there has been an improvement in the culture of listening to children's thoughts and feelings within the camps.
- Teachers report an increase in parents taking an interest in their children's education and development, leading to noticeable improvements in the children's behaviour, self-esteem and happiness.

## FUTURE PLANS

- We remain the only international organisation providing consistent support to young children in the hard to reach areas of Kachin State. We will be maintaining our line of support to this displaced and forgotten community.
- Further strengthening community ownership and involvement in the running of the Centres.
- Creating awareness and increasing funding for the support of the Kachin people.



# LEBANON

**Nine years into the Syrian crisis, Lebanon remains the country hosting the largest number of refugees per capita, with a Government estimate of 1.5 million Syrian refugees. Despite these numbers, 2018 saw a decrease of funding for refugees and a controversial policy by the country's General Security to push refugees to return to Syria.**

**An estimated 180,000 Syrian children are having to work to support their families rather than attend school and fewer than half of the 631,000 school-age refugee children in Lebanon have access to safe, quality formal education.**

## PARTNERS

Triumphant Mercy

## OBJECTIVES

- Bridge the education gap for Syrian refugee children by ensuring they gain a quality education, with trained teachers from their own community, keeping them protected and preparing them for the future.
- Enable refugee children to feel safe and secure despite the volatile situation and begin to recover from the trauma of war.
- Provide Syrian refugees with valuable teaching skills, ownership of education provision and an income for their families.
- Target high drop out rates and low government school enrolment rates which have been linked to lack of understanding of the value of education by parents.



## ACTIVITIES

- Moved all tent schools, along with refugee teachers and project office to new colourful central school in Zahle for 300 children to learn together and better prepare for mainstream education. The new Centre has three floors, free school transport and a large outdoor playing space.
- Supported 22 Syrian refugee teachers with weekly training, regular observation and supervision. They continued to teach with a bespoke syllabus, using a mix of the Lebanese and Syrian curriculums and the development of Arabic phonics.
- Launched an appeal for storm hit Lebanon in January, to provide warm clothes, blankets and rebuilding materials.
- Introduced creative reading and writing techniques for the children, along with additional classes on computer literacy, English, crafts, woodwork, sewing and tailoring for older students.
- Provided trauma therapy sessions for 30 students and home-based art therapy sessions for 11 former students.
- Ensured thorough monitoring and evaluation of the programme, including the completion of a three year evaluation.
- Conducted activities to further engage parents and encourage them about the value of education.

AVERAGE EXAM PASS  
RATES CONSISTENTLY  
**OVER 90%**

## ACHIEVEMENTS AND PERFORMANCE

- The transition to the new school was smooth, retaining the majority of students who have loved learning and playing with their friends in the new building.
- Average pass-rates were consistently over 90%.
- Three year evaluation showed how:
  - Children's enjoyment of education was consistently over 95%.
  - Children displayed signs of increased confidence, going from 63% of positive responses to 100% at the end of year three.
  - In year one, 70% of children felt able to talk about their fears, compared to 100% of children at the end of year three.
  - The vast majority of children were very positive about their future. This increased from 42% in year one, to 85% in year three.
  - 89% of teachers said that their living situation had either improved or greatly improved, compared to 70% in 2017.
- As a result of our emergency appeal, within days we were able to ensure the distribution of warm jumpers and blankets.

## FUTURE PLANS

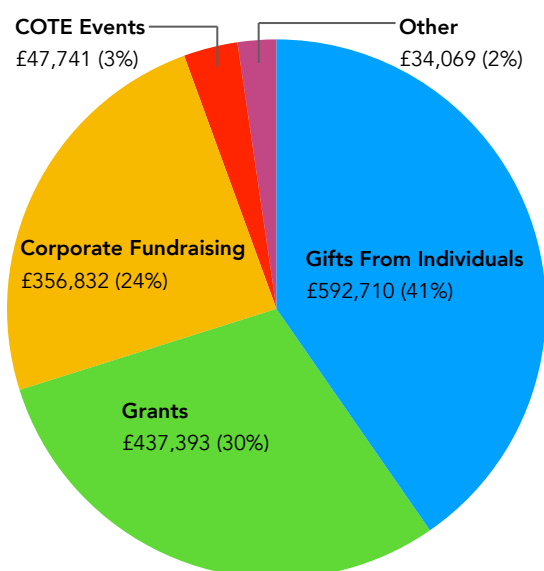
- Support the new Zahle Centre as children settle in after moving from the camps and increase focus on preparing them for a transition to mainstream education or a return to Syria.
- Work on maintaining parental engagement now schools are more of a distance from communities.
- Further develop vocational training for older children.

# FUNDRAISING & FINANCIAL REVIEW

## LAST 3 YEARS INCOME & EXPENDITURE

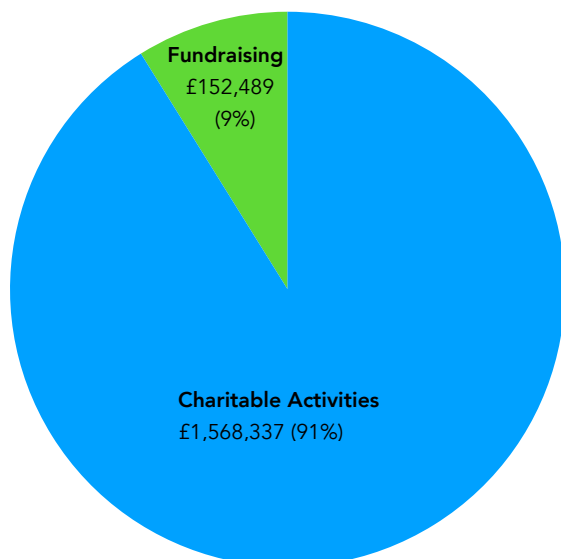
	2016/ 2017	2017/ 2018	2018/ 2019
<b>Income</b>	1,146,819	1,857,207	1,468,754
<b>Expenditure</b>	1,131,596	1,158,623	1,720,826
<b>Surplus/Deficit</b>	15,223	698,584	-252,072

## 2018/2019 INCOME BREAKDOWN



**Other** includes Foreign Currency Gains, Gifts in Kind, Merchandise Sales, Volunteer Fees and Employers Relief

## 2018/2019 EXPENDITURE BREAKDOWN



## THANK YOU

We would like to thank everyone who has supported Children on the Edge throughout the year including:

- Individuals who have donated so generously, fundraised on our behalf and taken part in challenges and events.
- Trusts, Foundations, Grant makers and Companies who championed our work and enabled us to continue to work on the very edge.
- Volunteers who help expand our capacity and impact through helping at events, in our office, at volunteer goody bag days and who serve as trustees.

Each of you have joined us in bringing hope, life, colour and fun to more children this year.

## INCOME

Following the sharp increase in income as a result of the Rohingya crisis in 2017/2018, we have seen income reduce this year, as expected. However, as a result of the increased exposure from our work in responding to this crisis, we have acquired new donors for work across the organisation.

Income has been on target and has ensured we have been able to fulfil our project commitments.

Children on the Edge is a member of the Fundraising regulator and subscribes to their fundraising code of practice. Additionally, we do not do door to door, telephone or street fundraising. In the year we have not received any complaints regarding our fundraising practice.



## FUNDRAISING HIGHLIGHTS

- More than 1,000 people took part in The Children on the Edge Chichester Half Marathon and other general challenge events including the London Marathon and Brighton Marathon. Thanks to their fundraising, their sponsors and the 100+ volunteers who helped cheer them on, they raised £63,585 this year.
- We were delighted to be selected by Bryanston School as their chosen charity for 2018. Led by their Head Girl and Head Boy a fantastic week of fundraising with students, parents and pets raised an incredible £16,500 for our work in Kachin State.
- Make it Cheaper continued to help raise the profile of our education loans in Uganda through staff fundraising and company donations. They also introduced Children on the Edge as a charity partner at Planet K2's Performance Lounge. Together, Make it Cheaper and Planet K2 raised an astounding £35,000 in 2018/19.
- We started 2019 celebrating the 25 year anniversary of The Body Shop at Home™ - a business started by Children on the Edge's co-founder Anita Roddick. Through this continuing partnership, The Body Shop at Home has now raised more than £1.3 million for Children on the Edge in the last 25 years. The generosity of the company, their staff and consultants truly knows no bounds, with their conferences alone raising £96,650 in just two days this year.
- We are thankful to so many grant makers and individuals who have committed to funding our work with Rohingya refugees for a second year. Following an initial crisis response in 2017 their support means we are building a growing and sustainable programme for 2019 and beyond.

## EXPENDITURE

In 2018/2019 we set out a clear budget for expenditure and have adhered to it.

### THE ROHINGYA

Delivering education for Rohingya refugees in Bangladesh remains our largest programme.

Delivering this ongoing project requires large transfers to be made that overlap our financial year end. Following a large restricted fund balance created 2017/2018, we have reduced this during 2018/2019 as forecast.

We still anticipate that the need will continue for many years and are currently making plans for the next three years in Bangladesh and will manage funds and balances accordingly.

### RESTRICTED FUNDS

We have reduced the restricted funds for Bangladesh by £420,213 to £354,647. This balance represents approximately 6 months of costs of our work in Bangladesh and is considered as appropriate.

In addition, due to the timelines of grants made to partners, we have ended the year with a restricted balance of £42,703 for work in Kachin State, Burma.

### FIXED ASSETS

As well as computers, we have purchased a 4X4 vehicle in Uganda to be used for our work with refugees from the DRC.

## PRINCIPLE FUNDING SOURCES

Throughout the year, Children on the Edge (COTE) raised £1,468,754 from a variety of sources, including well-established corporate links, grant making trusts and the general public. During the course of the year the charity spent £1,720,826 to carry out all the programmes outlined in this document.

## INVESTMENT POLICY AND OBJECTIVES

In 2018/19 the charity achieved an income of £1,745 from its deposit account interest. It is acknowledged that all funds donated to COTE are given to benefit vulnerable children around the world. To enable COTE to maintain its commitments to specific projects and ensure sustainability, the organisation keeps a balance of funds. These funds may be restricted to a specific project, designated to be spent on a particular project or free reserves.

In general these balances are kept in instant access accounts so that they are always available to be utilised should the need arise. When balances allow, or where funds are restricted to specific projects, it may be necessary to hold them for longer periods of time. In these cases, the management and trustees of Children on the Edge may decide to invest a portion of these funds

When investing funds, risks will be considered and minimised in all circumstances. Typically funds are invested in fixed year bonds in banks protected under the Financial Services Protection Scheme (FSCS). We will not invest in companies or funds that operate in the Tobacco, Armaments or Pornographic Industry and will always look to invest in socially responsible investments.

## FUND BALANCES AS OF 28/02/2019

Restricted Funds: £397,350  
Designated Funds: £389,030  
Funds invested in Fixed Assets: £15,234  
Free Reserves: £263,438  
Total Funds: £1,065,052

## DESIGNATED FUNDS

COTE designates funds in particular areas to maintain the sustainability of and commitment to programmes. Designated funds are calculated based on a proportion of the budget for the coming financial year.

## RESERVES POLICY

Reserves are required to ensure the continued smooth operation of the charity, to cope with any unexpected eventualities and to enable any one off expenditure that is deemed appropriate for the charity.

In addition to any designated funds the free reserve balance should ideally be no more than 10% of coming year expenditure. The current level of free reserves is equivalent to 20% of the forecast 2019/20 turnover. Given the uncertainty of Brexit, this is acceptable.



# REFERENCE & ADMINISTRATIVE DETAILS

## **REGISTERED COMPANY NUMBER**

4996130 (England and Wales)

## **REGISTERED CHARITY NUMBER**

1101441

## **REGISTERED OFFICE**

5 The Victoria, 25 St Pancras, Chichester,  
West Sussex, PO19 7LT

## **CHIEF EXECUTIVE**

Rachel Bentley

## **COMPANY SECRETARY**

Ben Wilkes

## **TRUSTEES**

Mr Stuart Gallimore - Director of Children's Services

Mr Alan Finch - Director

Mr Colin Buchanan - Director

Mr Andrew Rush - Director (Retired 12/07/2018)

Mr Paul Suter - Finance Director

Mrs Helen Pattinson - Director

## **AUDITORS**

BD&M Ltd, Chartered Certified Accountants,  
Skies, 20 Martinsfield, Winterborne St Martin,  
Dorchester, Dorset, DT2 9JU

## **BANKERS**

CAF Bank, PO Box 289, Kings Hill,  
West Malling, Kent, ME19 4TA

Barclays Bank, 74/75 East Street, Chichester,  
West Sussex, PO19 1HR

# STRUCTURE, GOVERNANCE & MANAGEMENT

Children on the Edge is a charitable company limited by guarantee, incorporated on 16 December 2003, company registration No. 4996130, Charity Registration No. 1101441. The company was established under the Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

The trustees who are also directors of the Charity for the purposes of the Companies Act, have prepared their report and the audited financial statements of the charity for the year ended 28th February 2019 to meet all statutory requirements, including the requirements for a directors' report and accounts for Companies Act purposes.

They have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the trust's aims and objectives and in planning future activities.

## RECRUITMENT AND APPOINTMENT OF NEW TRUSTEES

The Memorandum and Articles of Association allow for no less than three trustees to be appointed. Trustees all serve for a period of three years at which point the Articles of Association require them to resign as a trustee and seek re-election if they wish to continue to act.

New trustees are nominated by members of the board of trustees, interviewed and appointed where they are found to have the necessary skills to contribute to the charity's management and development. Induction and training of new trustees:

When new trustees are appointed they are given an introduction to the work of the charity and provided with an information pack. This includes information about the role of trustees and charity law.

## ORGANISATIONAL STRUCTURE

Each trustee takes responsibility for monitoring the charity's activities, and where appropriate the trustees form sub committees for specific operational areas. The main sub committee is the finance and governance committee, which meets at least twice a year.

This committee reports action points to Board meetings, which are also held at least twice a year. The charity's Chief Executive is responsible for the day-to-day operation of the charity and manages the staff of the charity on behalf of the trustees.



## **WIDER NETWORK**

The charity's head office is in Chichester, with an overseas office in Thailand. The charity has a number of principal partner organisations with whom it cooperates to deliver its programmes. These organisations are laid out in the section titled 'Our Projects'.

## **PAY POLICY FOR SENIOR STAFF**

The Board of directors, who are the Charities' trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give their time freely and no director received remuneration in the year.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in other charities of a similar size. The remuneration bench-mark is the mid-point of the range paid for similar roles adjusted for a weighting of up to 30% for any additional responsibilities. If recruitment has proven difficult in the recent past a market addition is also paid with the pay maximum no greater than the highest benchmarked salary for a comparable role.

## **RISK MANAGEMENT**

The trustees actively review the major risks that the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

The trustees have also examined other operational and business risks that the charity faces and confirmed the establishment of systems to mitigate these, should they occur.

With international operations, travel and civil unrest in project locations present the most likely risk with polices and insurance, so we have regular checks to mitigate these. The risk of the impact of the departure of key staff is mitigated through creating a strong working culture and environment as well as succession planning and engaging all staff in the vision, strategy and plans. Our budget and regularly reviewed fundraising plans, as well as reserves ensure we have adequate funding. Strict policies and controls help reduce the risk of any financial fraud or mismanagement in project locations.

## **SAFEGUARDING**

We are committed to the safeguarding of children and vulnerable adults in everything we do. We work with and alongside our partners, donors and beneficiaries to ensure safeguarding is central to our culture and a measure of our success.

With input from our Chair of Trustees (Director of Children's Services in East Sussex) we have strengthened our already stringent policies and procedures, reinforced clear lines of responsibility and reporting, and appointed key safeguarding officers for every overseas programme.

Ongoing safeguarding monitoring and reporting is a written expectation on every Memorandum of Understanding (MOU) with partner organisations and checked by our International Director and Regional staff on every trip.

# STATEMENT OF THE TRUSTEES' RESPONSIBILITIES

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant information of which the charitable company's auditors are unaware. Each trustee has taken all the steps that they ought to have taken as a trustee, in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

## AUDITORS

The auditors, BD&M Ltd will be proposed for re-appointment in accordance with Section 487 of the Companies Act 2006.

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

On behalf of the board:



Stuart Gallimore, Chair of Trustees  
Date: 11 July 2019



# CHILDREN ON THE EDGE INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES FOR THE YEAR ENDED 28TH FEBRUARY 2019

## Opinion

We have audited the financial statements of Children on the Edge for the year ended 28<sup>th</sup> February 2019 set out on pages 33 to 41. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 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 state of the charitable company's affairs as at 28<sup>th</sup> February 2019 and of the incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' 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.

In connection with our audit of the financial statements, 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 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 ON THE EDGE INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES FOR THE YEAR ENDED 28TH FEBRUARY 2019

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

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' Annual Report; or
- the charitable company has not kept adequate accounting records; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

## Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 30, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless the trustees 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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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 (UK) 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 Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Use of our report

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 charity and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*BD&M Limited*

BD&M Ltd  
Statutory Auditors  
Date: 11<sup>th</sup> July 2019

Skies, 20 St Martinsfield  
Winterbourne St Martin  
Dorchester, Dorset,  
DT2 9JU



**Children on the Edge**  
Statement of Financial Activities  
(Incorporating an Income and Expenditure Account) for the Year Ended 28 February 2019

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	2	551,720	398,011	949,731	1,030,244
Charitable activities	3	22,243	421,644	443,887	761,381
Other trading activities	4	48,928	-	48,928	60,687
Investments: deposit account interest		1,745	-	1,745	1,895
Other income	5	24,463	-	24,463	3,000
<b>Total income</b>		649,099	819,655	1,468,754	1,857,207
<b>EXPENDITURE ON:</b>					
<b>Raising funds</b>					
Cost of generating voluntary income	6	152,489	-	152,489	151,593
<b>Charitable activities</b>					
Provision of services to vulnerable children	7	370,754	1,197,583	1,568,337	995,367
Other expenditure - foreign currency losses		-	-	-	11,663
<b>Total expenditure</b>		523,243	1,197,583	1,720,826	1,158,623
Net income		125,856	(377,928)	(252,072)	698,584
Gross transfers between funds	14	(418)	418	-	-
<b>Net Movement in Funds for the year</b>		125,438	(377,510)	(252,072)	698,584
Total funds:					
Brought forward		542,264	774,860	1,317,124	618,540
Carried forward		667,702	397,350	1,065,052	1,317,124

The notes on pages 36 to 41 form an integral part of these financial statements.

Company Registration No. 4996130

	Note	2019		2018	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		15,234		4,402
<b>Current assets</b>					
Debtors	12	22,081		52,111	
Cash at bank and in hand		1,046,136		1,276,877	
		<u>1,068,217</u>		<u>1,328,988</u>	
<b>Creditors:</b>	13				
Amounts falling due within one year		<u>(18,399)</u>		<u>(16,266)</u>	
<b>Net current assets</b>			1,049,818		1,312,722
<b>Net assets</b>			<u>1,065,052</u>		<u>1,317,124</u>
<b>Funds</b>					
Restricted funds	14		397,350		774,860
Unrestricted funds	14		667,702		542,264
<b>Total funds</b>			<u>1,065,052</u>		<u>1,317,124</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime under the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 in respect of accounting records and preparation of accounts.

Whilst the company is exempt from audit under Section 477 of the Companies Act 2006 relating to small companies and the members have not required an audit under section 476 of the Act, the company is subject to audit under the Charities Act 2011.

The financial statements were approved by the Board of Trustees on 11<sup>th</sup> July 2019 and signed on its behalf by:



.....  
Mr S Gallimore - Trustee

The notes on pages 36 to 41 form an integral part of these financial statements.



	Note	2019		2018	
		£	£	£	£
<b>Net cash flow from operating activities</b>	17		(217,908)		652,352
<b>Cash flow from investing activities</b>					
Payments to acquire tangible fixed assets		(14,578)		(2,259)	
Interest received		<u>1,745</u>		<u>1,895</u>	
<b>Net cash flow from investing activities</b>			(12,833)		(364)
<b>Net increase / (decrease) in cash and cash equivalents</b>			<u>(230,741)</u>		<u>651,988</u>
<b>Cash and cash equivalents at 1 March 2018</b>			1,276,877		624,889
<b>Cash and cash equivalents at 28 February 2019</b>			<u><u>1,046,136</u></u>		<u><u>1,276,877</u></u>

The notes on pages 36 to 41 form an integral part of these financial statements.

## 1 General information

Children On The Edge is a company, limited by guarantee, incorporated in England and Wales under the Companies Act 2006 and Charities Act 2011. The address of the registered office is provided in Reference and administrative details. Details of the charity's operations are provided in the Report of the Trustees.

### Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention and 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), (Charities SORP (FRS 102)), the Companies Act 2006 and the Charities Act 2011.

#### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Donated assets and services are included at the value of essential expenditure that has been saved as a result of that gift.

#### Classification of expenditure

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services as supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Costs of raising funds are those costs incurred in attracting voluntary income.

Governance costs include those incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements.

#### Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Assets costing less than £500 are written off in the year of purchase. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life as follows:

Plant and machinery etc	- 33% on cost
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#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### Foreign currencies

Profit and loss account transactions in foreign currencies are translated into Sterling at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into Sterling at the closing rates at the balance sheet date and the exchange differences are included in the profit and loss account.

#### Operating leases

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

#### Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

#### Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.



**2 Donations and legacies**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Gifts from individuals	592,719	801,671
Corporate fundraising activity	356,832	227,093
Gifts and services in kind	180	1,480
	<u>949,731</u>	<u>1,030,244</u>

Voluntary income includes monies raised through business activity from our corporate partners where a donation or an advertised amount from the sale of certain goods is donated to the charity.

Gifts and services in kind represent good and services donated by supporters.

**3 Income from charitable activities**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Grants	437,393	758,453
Volunteer fees	6,494	2,928
	<u>443,887</u>	<u>761,381</u>

**4 Other trading activities**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Fundraising events	47,741	59,442
Sale of merchandise	1,187	1,245
	<u>48,928</u>	<u>60,687</u>

**5 Other income**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Employers relief	3,000	3,000
Foreign currency gains	21,463	-
	<u>24,463</u>	<u>3,000</u>

**6 Costs of raising funds**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Fundraising costs	39,980	47,608
Staff costs	102,741	92,926
Support costs	9,768	11,059
	<u>152,489</u>	<u>151,593</u>

**7 Charitable activities costs**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Provision of services to vulnerable children		
Direct costs	100,318	131,597
Grant funded activities (see below)	1,130,948	535,230
Staff costs (including travel)	239,222	227,938
Support costs	85,512	88,117
Governance costs	12,337	12,485
	<u>1,568,337</u>	<u>995,367</u>

The functional split of support costs is as follows:

	<b>£</b>	<b>£</b>
Communications	2,791	2,117
Staff costs	44,343	42,113
Accommodation costs	17,486	16,283
Office costs	12,784	15,240
Insurance	2,203	2,805
Accountancy	13,013	18,552
Depreciation and profit on sale of tangible fixed assets	3,745	3,295
Apportioned to fundraising and governance costs	(10,853)	(12,288)
	<u>85,512</u>	<u>88,117</u>

The functional split of governance costs is as follows:

	<b>£</b>	<b>£</b>
Staff costs	5,712	5,263
Support costs	1,085	1,229
Legal costs	176	305
Auditor's remuneration	5,364	5,688
	<u>12,337</u>	<u>12,485</u>

**8 Grants payable**

The grants payable to organisations working with vulnerable children during the year were as follows:

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Mutki (Bangladesh)	878,080	294,136
Rohingya Children's Education Programme (Bangladesh) [Kaladan Press in 2016]	-	85,462
Kachin Development Group (Burma)	52,644	26,754
Miscellaneous grants (India)	63,348	43,068
Miscellaneous grants (Bangladesh)	18,692	-
Miscellaneous grants (Lebanon)	49,430	-
Miscellaneous grants (Thailand)	5,984	-
Foundation Notre Dame Du Perpetual Secours (Haiti)	646	817
Triumphant Mercy (Lebanon)	62,124	84,993
	<u>1,130,948</u>	<u>535,230</u>

**9 Resources expended**

Operating profit is stated after charging:

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Other operating leases	10,200	10,200
The audit of the company's annual accounts	5,364	5,688
Depreciation of owned assets	3,746	3,294
	<u>19,310</u>	<u>19,182</u>

**10 Staff costs**

No remuneration or expenses were paid to trustees during the year. The costs of the remaining staff were:

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Wages and salaries	234,173	212,468
Social security costs	22,851	20,844
Pension costs	19,141	10,617
Overseas staff costs	88,856	86,438
	<u>365,021</u>	<u>330,367</u>

No employee earned more than £60,000 during the year.

The average monthly number of staff employed by the charity during the year was as follows:

	<b>2019</b>	<b>2018</b>
	<b>No.</b>	<b>No.</b>
Projects	2.82	2.51
Fundraising and publicity	2.68	2.07
Support	1.34	0.94
Governance	0.10	0.10
Overseas	8.90	7.90
	<u>15.84</u>	<u>13.52</u>

The average number of staff employed in UK (Headcount)	<u>8.25</u>	<u>7.17</u>
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**11 Tangible fixed assets**

	<b>Plant &amp; machinery</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 March 2018	17,301	11,054	28,355
Additions	3,345	11,233	14,578
As at 28 February 2019	<u>20,646</u>	<u>22,287</u>	<u>42,933</u>
<b>Depreciation</b>			
As at 1 March 2018	12,899	11,054	23,953
Charge for the year	2,510	1,236	3,746
As at 28 February 2019	<u>15,409</u>	<u>12,290</u>	<u>27,699</u>
<b>Net book value</b>			
As at 28 February 2019	<u>5,237</u>	<u>9,997</u>	<u>15,234</u>
As at 29 February 2018	<u>4,402</u>	<u>-</u>	<u>4,402</u>

**12 Debtors**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Other debtors	<u>22,081</u>	<u>52,111</u>



**13 Creditors: Amounts falling due within one year**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,741	4,810
Social security and other taxes	6,366	4,086
Other creditors and accruals	<u>10,292</u>	<u>7,370</u>
	<u>18,399</u>	<u>16,266</u>

**14 Movement in funds**

	<b>At 01.03.18</b>	<b>Net</b>	<b>Transfers</b>	<b>At 28.02.19</b>
	<b>£</b>	<b>movement in</b>	<b>between</b>	<b>£</b>
		<b>funds</b>	<b>funds</b>	
		<b>£</b>	<b>£</b>	
<b>Restricted funds</b>				
India	-	-	-	-
Lebanon	-	-	-	-
Uganda	-	-	-	-
Bangladesh	774,860	(420,213)	-	354,647
Burma borders (including Kachin state)	-	42,703	-	42,703
Haiti	-	(418)	418	-
	<u>774,860</u>	<u>(377,928)</u>	<u>418</u>	<u>397,350</u>
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
Lebanon	44,444	-	8,110	52,554
Uganda	38,570	-	118,663	157,233
Bangladesh	-	-	7,968	7,968
Thailand	50,664	-	(50,664)	-
Burma	20,000	-	(9,702)	10,298
India	31,000	-	26,520	57,520
UK based costs	199,972	-	(96,515)	103,457
	<u>384,650</u>	<u>-</u>	<u>4,380</u>	<u>389,030</u>
General fund	157,614	125,856	(4,798)	278,672
<b>Total unrestricted funds</b>	<u>542,264</u>	<u>125,856</u>	<u>(418)</u>	<u>667,702</u>
<b>Total funds</b>	<u>1,317,124</u>	<u>(252,072)</u>	<u>-</u>	<u>1,065,052</u>

Net movement in funds, included in the above are as follows:

	<b>Incoming</b>	<b>Resources</b>	<b>Movement</b>
	<b>resources</b>	<b>expended</b>	<b>in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds</b>			
India	42,855	42,855	-
Lebanon	88,230	88,230	-
Uganda	42,304	42,304	-
Bangladesh	574,075	994,288	(420,213)
Burma borders (including Kachin state)	72,009	29,306	42,703
Haiti	182	600	(418)
	<u>819,655</u>	<u>1,197,583</u>	<u>(377,928)</u>
<b>Unrestricted fund</b>			
General fund	649,099	523,243	125,856
	<u>1,468,754</u>	<u>1,720,826</u>	<u>(252,072)</u>

**14 Movement in funds (continued)**

Where money is given for a specific geographic area or project, a separate fund is created and expenditure incurred in the area allocated against the income. An allocation of support costs is made where there are sufficient fund balances.

Funds are designated by the trustees in particular areas to maintain the sustainability and commitment to programmes as detailed in the Trustees' Report.

**15 Analysis of fund balances between net assets**

	Restricted funds £	Designated funds £	Unrestricted funds £	Total £
Fixed assets	-	-	15,234	15,234
Current assets	397,350	389,030	281,837	1,068,217
Creditors	-	-	(18,399)	(18,399)
Total funds	<u>397,350</u>	<u>389,030</u>	<u>278,672</u>	<u>1,065,052</u>

**16 Operating lease commitments**

As at 28th February 2019 the company has future minimum lease commitments as follows:

	Land and Buildings	
	2019 £	2018 £
Not later than 1 year	10,200	10,200
Later than 1 year and not later than 5 years	7,650	7,650
Later than 5 years	-	-
	<u>17,850</u>	<u>17,850</u>

**17 Reconciliation of net income / (expenditure) to net cash flow from operating activities**

	2019 £	2018 £
Net income for the year	(252,072)	698,584
Interest receivable	(1,745)	(1,895)
Depreciation and impairment of tangible fixed assets	3,746	3,294
(Increase) / decrease in debtors	30,030	(35,732)
Increase / (decrease) in creditors	2,133	(11,899)
Net cash flow from operating activities	<u>(217,908)</u>	<u>652,352</u>

**18 Related party transactions**

Donations totalling £1,200 were made to the charity by one trustee during the year.

	2019		2018	
	£	£	£	£
<b>INCOME</b>				
<b>Donations and legacies</b>				
Gifts from individuals		592,719		801,671
Corporate fundraising activity		356,832		227,093
Gifts and services in kind		180		1,480
		<u>949,731</u>		<u>1,030,244</u>
<b>Charitable activities</b>				
Grants received	437,393		758,453	
Volunteer fees	<u>6,494</u>		<u>2,928</u>	
		443,887		761,381
<b>Other trading activities</b>				
Events and challenges	47,741		59,442	
Fundraising trading - project fees	<u>1,187</u>		<u>1,245</u>	
		48,928		60,687
<b>Investment income</b>				
Deposit account interest receivable		1,745		1,895
<b>Other income</b>				
Employer's relief	3,000		3,000	
Foreign exchange gains/(losses)	<u>21,463</u>		<u>(11,663)</u>	
		24,463		(8,663)
<b>Total income</b>		<u>1,468,754</u>		<u>1,845,544</u>
<b>EXPENDITURE</b>				
<b>Cost of raising funds (analysed below)</b>				
Fundraising costs	39,980		47,608	
Staff costs	102,741		92,926	
Support costs	<u>9,768</u>		<u>11,059</u>	
		152,489		151,593
<b>Charitable activities (analysed below)</b>				
Direct costs	100,318		131,597	
Grant funded activities	1,130,948		535,230	
Staff costs	246,154		237,997	
Support costs	78,580		78,058	
Governance costs	<u>12,337</u>		<u>12,485</u>	
		1,568,337		995,367
<b>Total expenditure</b>		<u>1,720,826</u>		<u>1,146,960</u>
<b>Net income</b>		<u>(252,072)</u>		<u>698,584</u>

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	2019 £	2018 £
<b>Cost of raising funds</b>		
Fundraising costs	39,800	46,128
Gifts and services in kind (fundraising costs)	180	1,480
Allocation of staff costs	102,741	92,926
Allocation of support costs	9,768	11,059
	<u>152,489</u>	<u>151,593</u>
<b>Charitable activities</b>		
<b>Direct costs</b>		
Materials and programme costs	100,318	131,597
Grant funded activities	1,130,948	535,230
	<u>1,231,266</u>	<u>666,827</u>
<b>Staff costs</b>		
UK wages and salaries	234,172	210,565
Staff NIC (Employers)	22,851	20,844
Staff pensions	19,141	10,617
Other UK staff costs inc training and welfare	6,933	13,849
Overseas staff costs	63,739	63,391
Travel and subsistence	45,181	48,974
Allocation to fundraising costs	(102,741)	(92,926)
Allocation to support costs	(37,410)	(32,054)
Allocation to governance costs	(5,712)	(5,263)
	<u>246,154</u>	<u>237,997</u>
<b>Support costs</b>		
Staff costs	37,410	32,054
Rent, rates and utilities	17,486	16,283
Office cleaning	1,659	1,374
Communications	2,791	2,117
Overseas office expenses	4,688	6,913
Printing, postage and stationery	2,811	2,579
Insurance	2,203	2,805
Repairs and maintenance	2,715	3,009
Sundry expenses	(11)	(56)
Accountancy fees	13,013	18,552
Bank charges	923	1,421
Depreciation of office equipment	3,745	3,295
Allocation to fundraising costs	(9,768)	(11,059)
Allocation to governance costs	(1,085)	(1,229)
	<u>78,580</u>	<u>78,058</u>
<b>Governance costs</b>		
Audit fee	5,364	5,688
Legal and professional fees	176	305
Allocation of staff costs	5,712	5,263
Allocation of support costs	1,085	1,229
	<u>12,337</u>	<u>12,485</u>

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