



CHILDREN ON THE EDGE *Annual report 24/25*

Report of the Trustees and Financial
Statements for Children on the Edge for
the **year ending 28th February 2025**

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STUDENTS IN KUTUPALONG REFUGEE CAMP ENJOYING A LESSON

EXECUTIVE STATEMENT

Children on the Edge envisions a world in which every child thrives regardless of their geography, ethnicity, gender, or caste. As we reach our 35th year of operation, we remain committed to serving some of the most marginalised children, living in the toughest situations around the world.

Navigating the complexities of a global economic downturn and increasing geopolitical instability, this year brought unprecedented challenges for international development. However, thanks to the dedication of our supporters we have been able to hold our ground. Our local partners have celebrated some exciting breakthroughs, directly impacting the lives of children they serve.

35 years of working with international partners has only strengthened our belief that community-driven change is the only sustainable change. We work with, learn from and strongly invest in local people, rejecting the short-term wins that create dependency.

In a world seemingly dominated by rigid tick boxes and fixed goals, we cultivate organic partnerships with communities. This requires patience and flexibility, recognising real change can unfold in unexpected ways. We understand that true progress is rarely linear, and we're grateful to have supporters who value both the subtle shifts and the dramatic breakthroughs that come along the way.

To highlight a few of these milestones...

- Embodying the 'It takes a village to raise a child' African Proverb - the growth of community-led Child Protection Teams has yielded real progress in Karamoja. Local people here are **increasing school attendance, reducing trafficking, improving sanitation, and enhancing food security.**
- Through our 'Hanifi script' education pilot, Rohingya children **achieved rapid language fluency and 82% higher exam scores, demonstrating the power of mother-tongue learning.** This success, rooted in and strongly supported by the refugee community, is propelling the programme's expansion to 6,000 more children and sparking conversations about sector-wide adoption.

- After developing a new play-based learning curriculum and assessment tool with Congolese refugee communities in Uganda, it has been inspiring to see a number of **other thought leaders and grassroots organisations come together to learn about the approach**, with a view to applying it within their own early learning initiatives.
- Denied even the most basic rented space due to severe caste discrimination, the **Dalit communities we support in India now possess their own centre building.** This space provides vital offices, classrooms, and safe gathering areas. It creates a sense of belonging and promises years of positive impact for Dalit children.
- With over a million girls cut off from education by the Taliban, we supported a dynamic educator from Afghanistan to strengthen the organisational foundation of her online school for over 800 children. By the end of the year, **'Afghanistan Education Action' was registered as a UK charity**, ready to independently raise funds to support thousands more women and girls to realise their rights.

These milestones reflect how we are working to put communities in charge of their children's well-being, helping them use their inherent strengths to succeed, until we can step away.

We are encouraged to see how, even in challenging times, meaningful change is possible when we work from the grassroots, and we are deeply grateful for your support in making it happen.



Rachel Bentley OBE
Founder and CEO



Stuart Gallimore
Chair of Trustees

OBJECTIVES

Children living in conflict, fleeing war, or facing caste discrimination and poverty are **cut off from the education and protection that every child deserves.**

We will work alongside local communities to create and independently sustain conditions in which every marginalised child can thrive, irrespective of where they live and the challenging circumstances they face.

In the past year, our objectives were:



- To improve access to meaningful, rights based education for marginalised children, with a focus on community-led learning models and culturally relevant curricula.



- To strengthen child protection systems within communities, including the prevention of abuse, exploitation and neglect in line with the UN Convention on the Rights of the Child.



- To prepare for flexible emergency response in crisis hit areas where we have established relationships, ensuring any humanitarian provision prioritises the needs of children and families, respecting their right to participate in decisions that affect them.



- To strengthen partnerships with local organisations and government agencies to centre community voices and enhance programme effectiveness and sustainability.



- To ensure that active and meaningful local involvement in all programmes is reflected strongly in community feedback and documented participation.



- To inspire and facilitate children's freedom of expression, creativity and agency, encouraging meaningful participation and leadership development.



- To pioneer community-led models that can be shared and replicated in different situations; encouraging cross community and wider sector knowledge sharing to promote grassroots innovations for the most marginalised children.



ACTIVITIES

Throughout the past year, we worked to **provide education and protection** to more than **15,500 children** living in some of the toughest situations around the world.

Working alongside local partners in Africa, Asia, Europe and the Middle East, we collectively developed and delivered programmes that address the specific needs identified by each community.

In [Kyaka II Refugee Settlement, Uganda](#), thousands of Congolese 3-6 year olds are missing out on education at the most crucial stage of their development. **This year, alongside the refugee communities we:**

- Delivered our Cluster Learning Model to ensure over 4,000 children accessed play-based Early Childhood Education (ECE), training another 50 teachers, making a total of 235.
- Implemented an improved, culturally relevant, play-based curriculum with weekly activity workbooks, co-created with teachers.
- Introduced monthly 'parent fun days' to encourage engagement.
- Ugandan senior management staff presented our Cluster Learning Model at the Eastern Africa Regional Early Childhood Conference in Tanzania, aiming to expand its use with other regional organisations.
- Refined our Play-Based Programme Assessment, partnering with the University of Chichester and Learn to Play, Botswana. We then delivered workshops in Kampala, bringing together several grassroots African organisations and sector stakeholders to discuss the innovation and facilitate implementation.
- Established 42 Village Savings and Loans Associations (VSLAs) to enable teachers and communities to strengthen their financial resilience and better sustain cluster learning.



In **Bangladesh**, our learning centres in Kutupalong camp, Bhasan Char island and host community areas provided 7,500 Rohingya refugee and working children with access to daily digital education, play, health and nutritional support and creative opportunities.

This year we:

- Piloted the use of 'Hanifi [Rohingya language] script' in classrooms, promoting positive results to camp authorities to gain permission for expansion and began extensive teacher training for full classroom implementation in July 2025.
- At the request of UNICEF, facilitated research within the Rohingya refugee community to assess the demand for sector-wide adoption of Hanifi script teaching.
- Continued production of popular children's video newsletter - Moja Kids, and hosted 'Artolution' mural programme, enabling over 2,000 children to express their creativity in the camps.

In the marginalised communities surrounding Jinja, Uganda we continued to support six Child Protection Teams (CPTs), three Child Rights Clubs and provided access to Early Childhood Education for 150 children.

In **Karamoja, Uganda** we significantly expanded the Child Protection Team model in remote villages to tackle child abuse and neglect, poverty, disease and hunger.

This included the following activities:

- To strengthen child protection, we supported six Child Protection Teams who conducted over 2,000 home visits, managed more than 2,700 child protection cases, and made over 670 referrals to local authorities, addressing critical issues like trafficking, domestic violence, and child marriage.
- We established and trained three Child Rights Clubs, supporting children to promote their rights and engage in peer outreach.
- To combat poverty and improve community resilience, we facilitated the creation of Village Savings and Loans Associations (VSLAs), engaging 420 members.
- Community health and nutrition workshops led to an increase in home vegetable gardens and the construction of 165 new latrines, bringing the total to 984 since the programme's inception in 2022.



EARLY LEARNING CLASS IN THE REMOTE MOUNTAIN CAMPS OF KACHIN STATE, MYANMAR

For Dalit communities in Patna, **India**, along with building a new community centre we:

- Created access to education for 1,016 Dalit children through 35 learning centres, incorporating digital learning and our popular 'Moja Kids' video newsletter.
- Expanded involvement with the National Institute of Open Schooling (NIOS), a pathway to formal qualifications essential for those denied mainstream education. This involved training 20 teachers to deliver its curriculum for up to 150 annual places.
- Strengthened child protection by supporting community-led efforts, including 12 Community Child Protection Teams, 18 Child Parliaments, 102 women's groups, and monthly parenting groups, who worked to create safer environments and advocate for collective rights.

In **Myanmar**, with government facilities absent due to conflict, we resourced displaced Kachin and Karenni communities to ensure vital early learning opportunities for over 660 displaced young children. Community maintained centres provided safe play spaces, warm clothes, nutrition and teacher training, while emergency food supplies were delivered to 110 displaced Karrenni families (approx 550 people) along with 3,500 women's sanitary kits.

For girls in **Afghanistan**, we supported activist and educator Angela Ghayour to establish, promote and source funding for 'Afghanistan Education Action' (AEA), an umbrella organisation for online schools that enable access to education for over 800 children. **We helped them to:**

- Set up as a UK registered charity; facilitating the doubling of their Board of Trustees to six members, creating and launching their new website, and assisting in the recruitment of key staff.
- Mark the third anniversary of the fall of Herat with a local solidarity singing event which sparked similar fundraising events around the country.
- Establish a third school to prepare students for international education.

For **Ukrainians** displaced by war, we continued our support for orphaned refugee children in Romania, ensuring their safety and care in a dedicated residential centre.

In **Lebanon** we launched an emergency appeal for Lebanese families displaced by the Middle East crisis. The education programme we have supported here for over a decade is now operating independently.

ROMAINA SAYS

'Hanifi is much easier to read, write, speak, memorise, and understand! I really want to be a well-educated and skilled member of my community because 95-100% of our Rohingya population are uneducated. I want to use this new skill and change my community in the future.'

Kutupalong refugee camp, Bangladesh.





PERFORMANCE AND ACHIEVEMENTS

EDUCATION FOR ROHINGYA REFUGEE AND WORKING CHILDREN IN BANGLADESH

- **Ensured consistent access to meaningful education**, maintaining 95% class attendance across all 148 classrooms, despite the challenges of extreme weather and political unrest.
- **Pioneered advancements in transformative language and literacy development**, directly addressing the historical exclusion of Rohingya children from education. The Hanifi script pilot demonstrated the transformative power of mother-tongue education, increasing participating children's test scores by 82% compared to 'non Hanifi' students. Results have secured future classroom expansion and enabled camp-wide adoption discussions.
- **Strengthened community engagement was evident**, with over 4,700 parents participating in teacher meetings and 546 locals involved in 51 school management forums. One significant example was the Bhasan Char parents' initiative for separate classes for older girls, which increased education retention.
- **Developed children's leadership, connection and self expression**, with around 400 Child Council members working on improving classrooms, increasing attendance, and tackling social problems. Artolution's collaborative art-making boosted community pride, while Moja Kids, celebrating its 100th video milestone, significantly increased child-led content.



"I am feeling an overwhelming sense of joy and excitement as I witness the positive impact that Hanifi is having on the Rohingya community. It is incredible to see how quickly the children are making progress. They are becoming more proficient in both reading and writing, and their confidence is growing with each passing day."

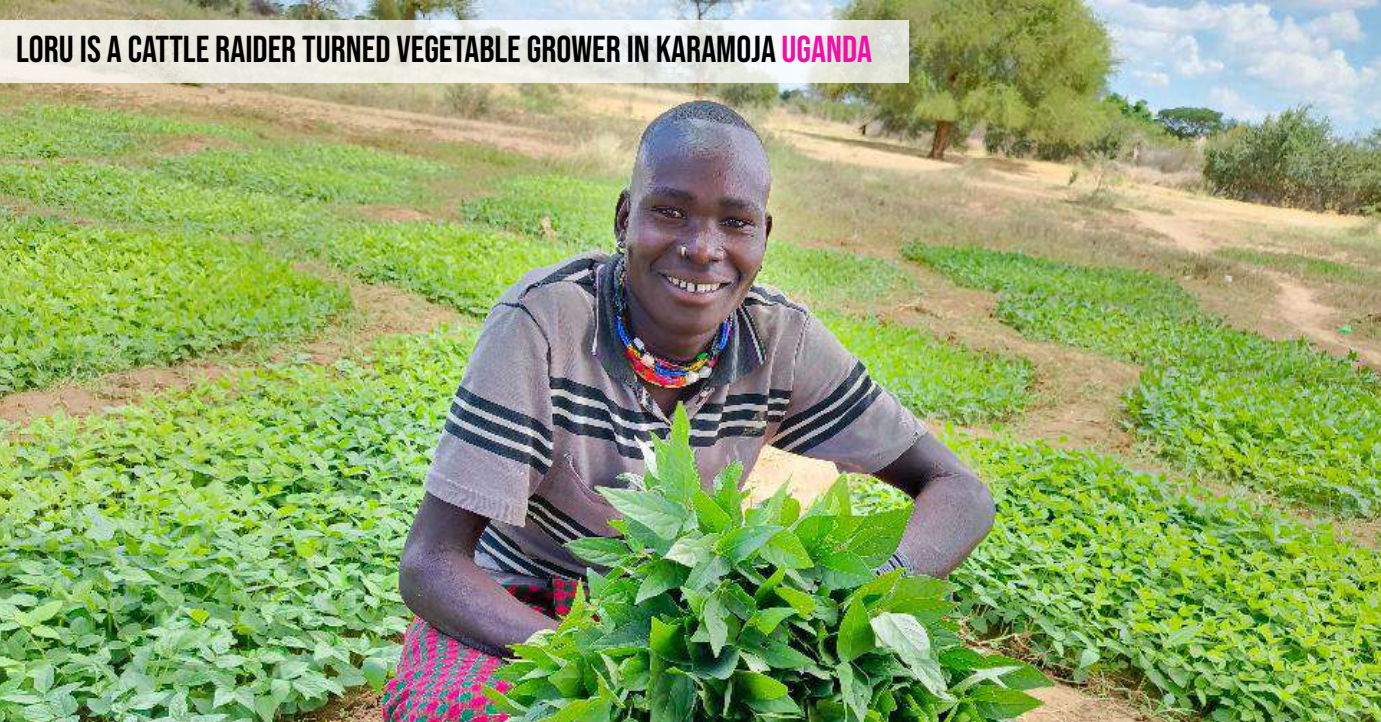
Mohammed Tawfig - Rohingya teacher



EARLY CHILDHOOD EDUCATION FOR CONGOLESE REFUGEE CHILDREN IN UGANDA

- Increased primary attendance:** Monitoring showed that 2,456 primary school children across the settlement had attended our Cluster Learning groups, and there is increased primary school enrolment in locations with Cluster Learning provision.
- Saw significant progress through play-based learning:** In 2024, a remarkable 81% of children met their standardised development goals within the challenging refugee context, representing an impressive 16% overall increase since 2023. Children made particularly strong gains in fine motor skills (+28%), gross motor skills (+23%), cognitive development (+19%), and social-emotional skills (+16%).
- Collaborative planning led to high teacher engagement:** As they began to see the direct impact on improved literacy and numeracy skills, we achieved a 90% average attendance rate in weekly teacher peer planning.
- Developed physical and psychological aspects of Cluster Learning environments:** Regular Teaching and Learning Observations showed significant improvements including safety, organisation and inclusivity, with structured routines and effective class management strategies in place.
- Strengthened parental engagement** was achieved through fun days, boosting community ownership and learning participation. Focus group discussions revealed a change in parental attitudes, with parents actively contributing to sustainable education and reporting more confident, excited children and improved collaboration.
- Communities significantly advanced programme sustainability:** 38 out of 42 study areas created funds to support cluster learning, demonstrating strong community ownership. This effort is supported by 874 parents in VSLAs, 42 communities providing tarpaulins, and 14 building shelters to improve children's learning environments.

LORU IS A CATTLE RAIDER TURNED VEGETABLE GROWER IN KARAMOJA **UGANDA**



COMMUNITY CHILD PROTECTION IN KARAMOJA, **UGANDA**

- **Increased respect for Child Protection Teams:** Initially met with resistance, teams have become role models in local communities, evidenced by district-wide attendance of workshops, adoption of child protection good practice and praise from the local government Child and Family Protection Unit.
- **Improved community health and financial stability** through increased vegetable cultivation for nutrition and income, reduction in alcoholism, successful group savings, and a significant decrease in open defecation (complete eradication in some areas), remarked upon by local officials.
- **Boosted school attendance** through joint 'Back to School' campaigns by Child Protection Teams and Child Rights Clubs which increased local school enrollment by 23%.
- **The community feels a greater sense of ownership:** Feedback indicates people are more aware of the need for long-term solutions and actively working with other local agencies on identified child protection cases. Local leaders and participants have asked for the programme to be expanded to other nearby areas, pointing to its success in positively changing behaviours.

EDUCATION FOR DALIT CHILDREN IN **INDIA**

- **235 Dalit children successfully transitioned to mainstream education**, allowing us to focus on reaching those still excluded.
- **Children's creativity and self expression** came on in leaps and bounds through Moja Kids, along with their ability to connect with peers from other countries.
- **Community-led child protection** prevented seven marriages and resolved 18 abuse cases.
- **61 out of 102 women's groups achieved financial independence** through government support.
- Despite severe caste discrimination that denies land ownership or even rental space, the **Dalit community now has a vital centre, offering a place of their own** and essential resources to support them in realising their rights.

In **Romania**, we were able to support Ukrainian orphaned children into new homes, independent living and even University.



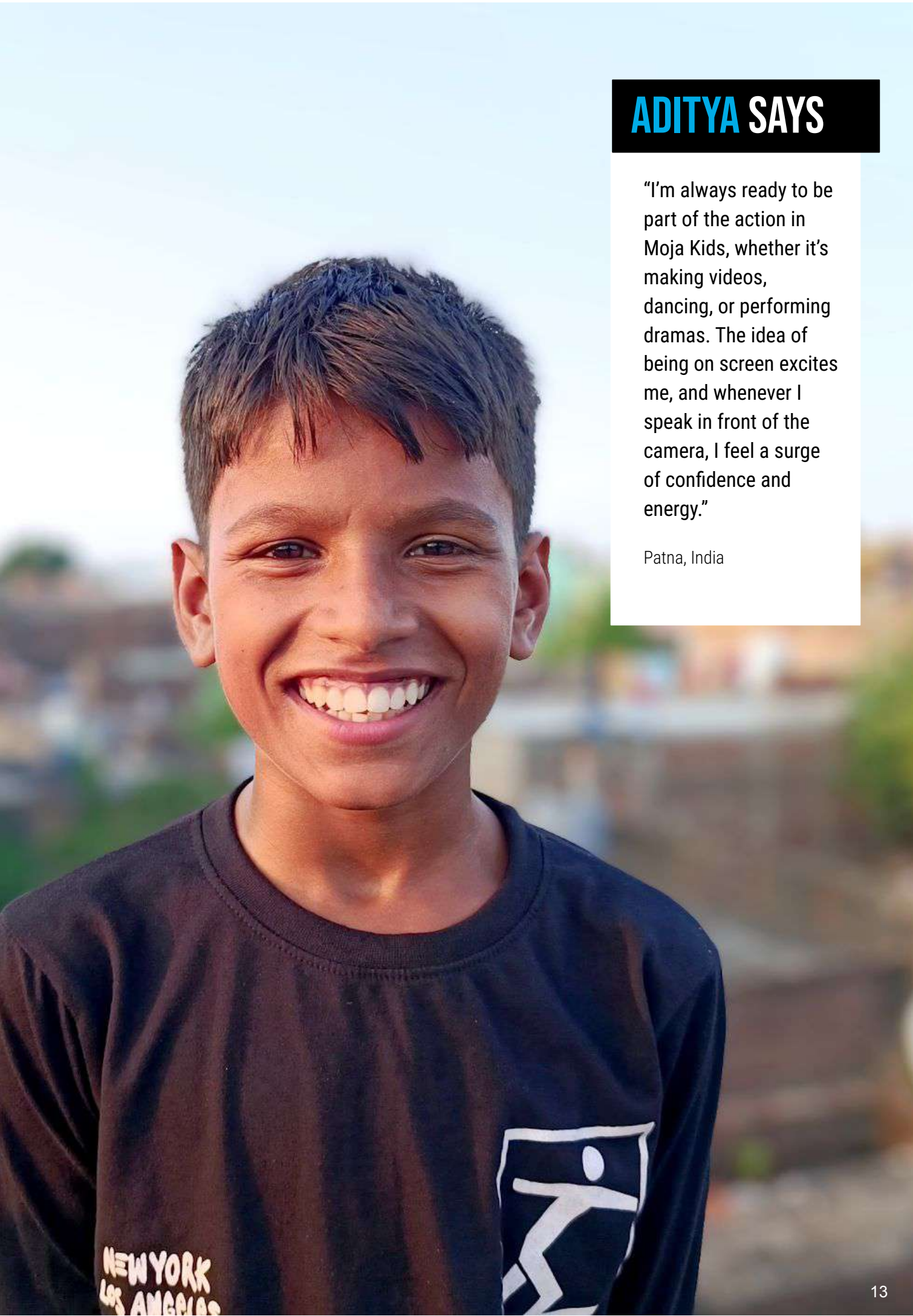
Following our **Emergency Appeal for Lebanese families** displaced by the Middle East crisis, our partners successfully delivered vital aid in Beirut. Volunteers cooked and delivered over 20,000 hot meals, while cooking stations were installed in seven shelters, with weekly deliveries of raw ingredients. Additionally, 450 mattresses and blankets were distributed, and 1,000 food and hygiene packs were provided to those in need.

IN KACHIN STATE AND KARENNI STATE, **MYANMAR**

- Despite the challenges of ongoing conflict, Early Childhood Development centres continued to function, **significantly improving children's well-being, and inspiring glowing feedback from parents.**
- Kachin communities upgraded learning spaces and play equipment, while the programme fostered increased parental involvement and improved teacher lesson planning. This led to **reports of positive child development** including greater confidence, social skills, creativity, learning enthusiasm, and parent-child bonds.
- Despite severe displacement in Karenni State, our partner's intervention provided **vital physical and cognitive care for young children in consistently available safe havens**, actively mitigating the trauma of living in a war zone and laying crucial foundations for their future well-being.

THROUGH OUR SUPPORT, **AFGHANISTAN EDUCATION ACTION...**

- **Successfully piloted their 'International School':** enabling 14 students to receive 6-7 hours of weekly quality teaching in core subjects (English, Maths, Sciences) delivered by 13 dedicated volunteer professionals. The feedback was overwhelmingly positive, with students describing the classes as "awesome", "enjoyable", and a "real honour", whilst teachers noted the students' proactive engagement and rapid progress.
- **Facilitated progression to further education and provide ongoing mentorship:** Seeing pilot students move on to courses in Portugal and the US, and subsequently mentoring other girls to apply for online scholarships for degree or diploma level studies.



ADITYA SAYS

"I'm always ready to be part of the action in Moja Kids, whether it's making videos, dancing, or performing dramas. The idea of being on screen excites me, and whenever I speak in front of the camera, I feel a surge of confidence and energy."

Patna, India


 A photograph showing three young children sitting at a yellow wooden table, focused on drawing. The child on the right is a girl with dark hair wearing a red shirt, using a green marker. The child in the middle is a boy wearing a blue shirt, using a pink marker. The child on the left is a girl wearing a pink shirt, also drawing. They are in a classroom-like setting with other children and adults visible in the background.

FUTURE PLANS

Looking ahead to **2025 - 2026**

In **Uganda**, we plan to:

- Expand cluster learning throughout the entire Kyaka II settlement, focusing on community ownership and sustainable funding via local savings groups.
- Enhance the programme in Karamoja with an additional Child Rights Club and explore expansion into Lopei, a neighbouring sub-district. We will scope the feasibility of introducing cluster learning in Lokopo, with initial research planned for the coming year.
- Maintain support for Child Protection Teams and Early Childhood Development centres in Jinja, while strategically withdrawing from two Jinja communities that are able to manage independently without the support of Children on the Edge Africa.

In **India** we will continue to provide hundreds of marginalised Dalit children with vital education and support within safe, nurturing environments. Beyond the classroom, our partners will run a multitude of activities addressing systemic barriers and informing families of their rights, encouraging them towards lasting solutions. Our centres will support over 40 women's self-help groups, generating economic independence and community cohesion, whilst working collaboratively to tackle child protection issues within the challenging environments where they live.

In **Bangladesh** we will continue to deliver quality education and pioneer mother tongue literacy through the roll out of Hanifi lessons for thousands of Rohingya refugee children. This initiative aims to address the historical denial of their language in Myanmar, fostering identity and improving educational outcomes. The Moja Kids platform will continue to complement this by supporting children's imaginative learning, connection and expression.

In **Myanmar's Kachin and Karenni states** we will maintain vital Early Childhood Development for hundreds of 3 - 6 year olds amidst ongoing conflict. Trained pre-school teachers will provide consistent, safe spaces for play and learning, crucial for physical and mental well-being. We will deliver essential nutritional assistance and stand ready to distribute emergency aid, including shelter, sanitation, food, and medicine, to the thousands of families displaced by continual brutal fighting.

In **Afghanistan** our key priorities are to consolidate the curricula across the three schools and strengthen the overall organisational structure. This will be crucial as we secure immediate and long-term funding, alongside ensuring a smooth handover of support responsibilities to the newly established team.

Our partners in **Lebanon** and **Romania** will begin to function independently from our support, though we remain in close relationship with them as we do with all our partners over the years.



OUR APPROACH TO FUNDRAISING

It is **thanks** to our generous community of supporters and donors that we can continue to **support children 'on the edge'**.

Our income profile is broad and designed to deeply engage with the donors, individuals and businesses who offer their support. We employ a salaried, professional fundraising team to manage and develop our income streams and to ensure we meet the statutory obligations of the Charity Commission and Fundraising Regulator.

We do not engage the services of 'professional fundraising' businesses; all our fundraising activity is delivered by our own fundraising team. We do work with commercial participants; when doing so, conducting due diligence and reviewing agreements annually.

The charity is a member of the Fundraising Regulator and maintains strong governance practices and remains compliant with the associated organisational codes of practice. All fundraising staff receive training relating to the relevant Code of Practice during induction, and relevant implementation policies (e.g. Finance policy, Fundraising Complaints policy) are reviewed each year with the fundraising team.

The charity takes any opportunities to improve supporter care very seriously. Any complaints that our fundraising activities may generate are recorded and investigated by the Fundraising Manager and reviewed by the Chief Operating Officer. We have received four complaints about the functionality of a third party fundraising platform. All complaints have been resolved and feedback given to the company involved.

How we protect vulnerable people

We are signed up to the Fundraising Preference Service to enable individuals to opt out from receiving fundraising communications from us. We do not produce mass mailings with donation asks, any fundraising campaigns are led through email newsletters where there is a clear process to opt out of future newsletters. Our policies and teams follow the guidance outlined by the Fundraising Regulator to protect vulnerable people.

FUNDRAISING HIGHLIGHTS

We were delighted to launch two new corporate partnerships in January 2025. Chambers and Partners, a legal research company will be supporting Children on the Edge at their events across Europe, Africa and Asia. Oriflame's customers and Brand Partners in the UK and Ireland will be supporting our work through fundraising and through the sale of their Tender Care products.

We want to say a huge thank you to everyone who gave their time and energy to take part in an event for Children on the Edge. A fantastic team of runners took on the brilliant London Landmarks event in April, raising over £3,000. Many others took part in our own events and The Big October Cake Bake.

Our Big Give campaign in December raised awareness and support for our work with Dalit children in India. With thanks to The Big Give, our Big Give champion and matching funder Pacific Star Charitable Trust, we were able to connect with new donors, inspire 51 donations and raise an incredible £71,585 during the campaign.

We were delighted to receive a fourth year of funds raised by players of People's Postcode Lottery and awarded by Postcode Education Trust

We are thankful to so many other grant makers, organisations and individuals who have supported our work this year; including Charles Jacob Charitable Trust, Chambers and Partners, Educational Opportunity Foundation, Oriflame UK and Ireland, Ping and Amy Chao Foundation and Transparent Fish Fund, The Roddick Foundation and Vitol Foundation.

SINGING EVENTS SPRUNG UP OVER THE UK TO RAISE FUNDS FOR **WOMEN AND GIRLS IN AFGHANISTAN**





FINANCE

The financial performance was slightly ahead of expectations with a narrowed deficit as a result of strong fundraising in a difficult climate and reduced costs internationally as some projects grew slower than forecast.

INCOME

Income has reduced very slightly from last year (-£80,592 / -4%) reflecting a strong performance in fundraising given the economic climate and fundraising environment.

The retail environment has been difficult, leading to reduced income from corporate partners in this area. The closure of The Body at Home and the subsequent administration of The Body Shop as a whole saw a large drop in our income compared to the previous year.

As the fundraising environment as a whole adjusts to the economic and political changes, strategic reviews and shorter term funding agreements have become more common, leading to less security of income.

Despite this, as our fundraising highlights reflect, Children on the Edge has worked hard across all areas, leading to fresh opportunities and new corporate relationships.

Yet again, generosity was evident through another strong Big Give campaign that exceeded our target.

EXPENDITURE

Expenditure was lower than the previous year (-£475,727 / -20%), and lower than this year's forecast.

The primary reason for this was reduced expenditure overseas.

In Uganda, for programmatic reasons, we have slowed the rollout of the cluster programme and delayed the expansion of work in Karamoja, with the knock-on effect of reducing expenditure.

Our work with Ukrainian refugees came to a close at the end of the year. As children moved back to Ukraine as a result of their government's policy, our expenditure came in lower than forecast.

In the UK, staff costs were lower than forecast as we chose not to replace certain roles when staff moved on.

Children on the Edge is built on strong relationships across our whole community and this is particularly evident in relation to finances. As challenges have emerged, the commitment of our supporters has ensured the vital work we do continues. The success of the programmes is due to the kindness and generosity of all of our donors and we appreciate everyone's support during this time of great need in the world.

RESTRICTED FUNDS

The restricted fund balance has reduced from £349,852 to £218,533. This is mainly due to the reduction in restricted funds for our work with Rohingya refugees in Bangladesh.

We currently hold restricted balances for our work in Afghanistan, Bangladesh, India, Lebanon, Myanmar and Ukraine. The largest of these is in Myanmar where the balance is £103,066.

We do not foresee problems in reducing any balances to zero in the coming years.

UNRESTRICTED FUNDS

The unrestricted funds balance grew by £88,639 during the year. Unrestricted funds 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. The trustees have agreed that unrestricted funds will be divided between designated funds and free reserves.

DESIGNATED FUNDS

We continue to designate funds to programme locations and the UK office to maintain both sustainability and commitment. The levels of designation considers any restricted balance, the volatility of a situation and potential funding sources. Generally designations are between 3 and 9 months of the forecast annual expenditure.

At present, given the uncertainty of the global economic and political situation, the trustees have agreed to designate 9 months of all costs, equal to £1,150,466.

RESERVES POLICY

If funds are available in addition to the designated funds, the free reserve balance should ideally be between 0 and 25% of the coming year's forecast expenditure. This ensures total funds do not rise above one year of forecast expenditure.

FREE RESERVES

The current level of free reserves is £325,907 equivalent to 18% of the 2025/2026 forecast expenditure.

FUND BALANCES AS OF 28/02/2025

Restricted Funds:	£ 218,533
Designated Funds:	£1,150,466
Free Reserves:	£ 325,907
Total Funds:	£1,694,907

Fund balances are discussed at every trustee meeting to ensure we strike the balance between meeting the needs of the situations we work in and maintaining a sustainable organisation.

INVESTMENT POLICY AND OBJECTIVES

In 2024/2025 the charity achieved an income of £28,608 from its deposit account interest. In general, any fund balances are kept in instant access accounts so 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 in fixed term bonds in banks protected under the Financial Services Compensation Scheme (FSCS).



SAFEGUARDING

Safeguarding remains a **critical priority** in ensuring the safety, well-being, and protection of all individuals working and volunteering for Children on the Edge and our project partners - particularly children, vulnerable adults, and those at risk of harm.

One of the central goals this year has been to nurture a culture where safeguarding is understood as a shared responsibility. In Uganda this year all staff have received mandatory safeguarding training, emphasising early identification of concerns, appropriate reporting channels, and clear codes of conduct. Our Asia partners also remain committed to developing their procedures and reporting lines.

Policies and best practices continue to be shaped by working with our project partners directly. Key highlights in Uganda have included:

- The distribution of a Child of Concern register to 42 areas in the Kyaka II refugee camp.
- The Code of Conduct has been translated and signed by all staff.
- 'Child Rights' have been communicated to children through lessons, songs and storybooks.

Safeguarding is not a static goal but a dynamic, evolving responsibility. This year we have seen our partners embed safeguarding across their projects, collaborating with local authorities and partners to ensure they can access specialist advice and help when needed.

Beyond this they have used their initiative to develop referral procedures that work specifically in their unique programme structures. By aligning their priorities with best practices and practical outworking, they can ensure a safer and more supportive environment for everyone.

There have been no serious incident reports throughout the year.

REFERENCE & ADMINISTRATION 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 - Chair

Mrs Helen Pattinson

Mr Paul Suter

Ms Sarah Wickens

Mr William (Walter) Jones

AUDITORS

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BANKERS

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

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

CONTACT

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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 2025 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.

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.

Main Board meetings receive regular and direct reports from implementing partners and international staff via video calls as well as in person where possible.

STRUCTURE, GOVERNANCE & MANAGEMENT

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 Programmes section of this document.

PAY POLICY FOR SENIOR STAFF

The Board of Directors, who are the charity's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the organisation 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 benchmark is the midpoint of the range paid for similar roles. 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.

In our international programme locations, the most likely risk is travel disruption, potentially due to civil unrest or vehicle accident in country. We adhere to all UK government travel advice as well as consult local information sources. We also have strong policies with regards to driving in programme locations and have regular checks to ensure adherence to 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.

STATEMENT OF 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, Scott Vevers, 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: 19 June 2025

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF CHILDREN ON THE EDGE

Opinion

We have audited the financial statements of Children on the Edge for the year ended 28th February 2025 set out on pages 27 to 37. 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 28th February 2025 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

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 charitable company's ability to continue as a going concern for a period of at least twelve months from 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 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.

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF CHILDREN ON THE EDGE

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 23, 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 151 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, taxation legislation and data protection, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF CHILDREN ON THE EDGE

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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. 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.

Scott Vevers Ltd

Scott Vevers Ltd
Chartered Accountants & Statutory Auditors
65 East Street
Bridport
Dorset DT6 3LB

Date: **7 July 2025**

Scott Vevers Ltd is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Children on the Edge
Statement of Financial Activities

(Incorporating an Income and Expenditure Account) for the Year Ended 28 February 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	2	331,177	535,484	866,661	1,188,137
Charitable activities	3	94,745	866,797	961,542	785,374
Other trading activities	4	2,979	-	2,979	1,188
Investments: deposit account interest		28,608	-	28,608	18,438
Other income	5	5,530	-	5,530	(47,225)
Total income		<u>463,039</u>	<u>1,402,281</u>	<u>1,865,320</u>	<u>1,945,912</u>
EXPENDITURE ON:					
Raising funds					
Cost of generating voluntary income	6	238,696	-	238,696	262,999
Charitable activities					
Provision of services to vulnerable children	7	135,704	1,533,600	1,669,304	2,120,728
Total expenditure		<u>374,400</u>	<u>1,533,600</u>	<u>1,908,000</u>	<u>2,383,727</u>
Net surplus / (deficit)		88,639	(131,319)	(42,680)	(437,815)
Gross transfers between funds	14	-	-	-	-
Net movement in funds for the year		88,639	(131,319)	(42,680)	(437,815)
Total funds:					
Brought forward		1,387,735	349,852	1,737,587	2,175,402
Carried forward		<u>1,476,374</u>	<u>218,533</u>	<u>1,694,907</u>	<u>1,737,587</u>

The notes on pages 30 to 37 form an integral part of these financial statements.

Children on the Edge
Balance Sheet as at 28 February 2025

Company Registration No. 4996130

		2025	2024
	Note	£	£
Fixed assets			
Tangible assets	11	28,663	-
Current assets			
Debtors	12	39,938	35,469
Cash at bank and in hand		1,660,760	1,740,471
		<u>1,700,698</u>	<u>1,775,940</u>
Creditors:			
Amounts falling due within one year	13	<u>(34,454)</u>	<u>(38,353)</u>
Net current assets		<u>1,666,244</u>	<u>1,737,587</u>
Net assets		<u>1,694,907</u>	<u>1,737,587</u>
Funds			
Restricted funds	14	218,533	349,852
Unrestricted funds	14	<u>1,476,374</u>	<u>1,387,735</u>
Total funds		<u>1,694,907</u>	<u>1,737,587</u>

These financial statements have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and preparation of accounts.

Whilst the company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies and the members have not required the company to obtain 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 19 June 2025 and signed on its behalf by:



.....
Stuart Gallimore - Chair of Trustees

The notes on pages 30 to 37 form an integral part of these financial statements.

Children on the Edge
Statement of Cash Flows
as at 28 February 2025

	Note	2025	2024
		£	£
Net cash flow from operating activities	16	(70,189)	(484,426)
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(38,130)	-
Interest received		28,608	18,438
Net cash flow from investing activities		(9,522)	18,438
Net (decrease) / increase in cash and cash equivalents		(79,711)	(465,988)
Cash and cash equivalents at 1 March 2024		1,740,471	2,206,459
Cash and cash equivalents at 28 February 2025		<u>1,660,760</u>	<u>1,740,471</u>

The notes on pages 30 to 37 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 2019 (FRS 102)), the Companies Act 2006 and the Charities Act 2011.

Accounting convention

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.

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.

Investment income is recognised when the charity has the right to receive payment, and it is generally recognised using the effective interest method. This method allocates the interest income over the relevant period to reflect a constant periodic rate of return on the carrying amount of the financial asset.

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 £1000 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 (including motor vehicles) - 33% on cost

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.

1 Accounting policies (continued)**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.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and all deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Related party transactions

Related party transactions are disclosed in the notes to the accounts, as required by FRS 102. The charity discloses transactions with trustees, key management personnel, and other related parties that meet the criteria set out by FRS 102.

Financial instruments*Classification*

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangement entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transactions. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for similar debt instruments.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Donations and legacies

	2025	2024
	£	£
Gifts from individuals	808,427	706,048
Corporate fundraising activity	57,984	482,089
Gifts and services in kind	250	-
	<u>866,661</u>	<u>1,188,137</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 goods and services donated by supporters.

3 Income from charitable activities

	Activity	2025	2024
		£	£
Grants	Provision of services to vulnerable children	961,542	785,374
		<u>961,542</u>	<u>785,374</u>

4 Other trading activities

	2025	2024
	£	£
Fundraising events	2,397	1,075
Sale of merchandise	582	113
	<u>2,979</u>	<u>1,188</u>

5 Other income

	2025	2024
	£	£
Employers relief	5,000	5,000
Other income	999	-
Foreign currency gains / (losses)	(469)	(52,225)
	<u>5,530</u>	<u>(47,225)</u>

6 Costs of raising funds

	2025	2024
	£	£
Fundraising costs	14,355	20,507
Staff costs	209,268	230,223
Support costs	15,073	12,269
	<u>238,696</u>	<u>262,999</u>

7 Charitable activities costs

	2025	2024
	£	£
Provision of services to vulnerable children		
Direct costs	605,216	506,947
Grant funded activities (see below)	530,888	1,117,232
Staff costs (including travel)	297,251	312,587
Support costs	212,437	164,016
Governance costs	23,512	19,946
	<u>1,669,304</u>	<u>2,120,728</u>

The functional split of support costs is as follows:

	£	£
Communications	9,315	5,460
Staff costs	136,335	101,537
Accommodation costs	30,904	31,573
Office costs	18,397	15,087
Insurance	4,308	3,514
Accountancy	23,809	23,204
Depreciation	9,467	-
Apportioned to fundraising and governance costs	(20,098)	(16,359)
	<u>212,437</u>	<u>164,016</u>

The functional split of governance costs is as follows:

	£	£
Staff costs	8,160	7,793
Support costs	5,024	4,090
Legal costs	2,552	509
Auditor's remuneration	7,776	7,554
	<u>23,512</u>	<u>19,946</u>

8 Grants payable

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

	2025	2024
	£	£
Mukti (Bangladesh)	333,840	635,427
Mukti (Bangladesh) - Equipment grant	6,901	12,677
Navjeevan Educational and Social Welfare Society (India)	78,289	121,865
Navjeevan Educational and Social Welfare Society (India) - Equipment grant	574	953
Triumphant Mercy (Lebanon)	29,215	-
Kachin Development Group (Myanmar)	49,680	60,252
Miscellaneous grants (Myanmar)	-	21,324
Miscellaneous grants (Thailand)	19,947	15,628
Haileybury Youth Trust (HYT) (Uganda)	12,442	-
Asociatia Aproape De Oameni (Ukraine)	-	196,880
Speranta (Ukraine)	-	52,226
	<u>530,888</u>	<u>1,117,232</u>

9 Resources expended

Operating profit is stated after charging:

	2025	2024
	£	£
Other operating leases	18,810	17,880
The audit of the company's annual accounts	7,776	7,554
Depreciation of owned assets	<u>9,467</u>	<u>-</u>

10 Staff costs

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

	2025	2024
	£	£
Wages and salaries	427,011	432,756
Social security costs	42,720	42,276
Pension costs	68,667	65,748
Overseas staff costs	83,947	84,401
Grant funded overseas staff costs	143,499	118,339
	<u>765,844</u>	<u>743,520</u>

During the year 2 employees earned more than £60,000 (2024: 1).

The full time equivalent number of staff employed by the charity during the year was as follows:

	2025	2024
	No.	No.
Projects	3.10	3.71
Fundraising and publicity	4.59	5.82
Support	2.96	2.27
Governance	0.10	0.10
Overseas	49.90	16.50
	<u>60.65</u>	<u>28.40</u>

The gross number of staff employed in UK (Headcount)

13.25 13.50

11 Tangible fixed assets

	Plant & machinery	Motor vehicles	Total
	£	£	£
Cost			
As at 1 March 2024	10,391	11,232	21,623
Additions	1,099	37,031	38,130
As at 28 February 2025	<u>11,490</u>	<u>48,263</u>	<u>59,753</u>
Depreciation			
As at 1 March 2024	10,391	11,232	21,623
Charge for the year	302	9,165	9,467
As at 28 February 2025	<u>10,693</u>	<u>20,397</u>	<u>31,090</u>
Net book value			
As at 28 February 2025	<u>797</u>	<u>27,866</u>	<u>28,663</u>
As at 29 February 2024	<u>-</u>	<u>-</u>	<u>-</u>

12 Debtors

	2025	2024
	£	£
Prepayments	2,774	2,912
Other debtors	37,164	32,557
	<u>39,938</u>	<u>35,469</u>

13 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	3,717	4,481
Social security and other taxes	9,327	10,375
Other creditors and accruals	21,410	23,497
	<u>34,454</u>	<u>38,353</u>

14 Movement in funds

	At 01.03.24 £	Net movement in funds £	Transfers between funds £	At 28.02.25 £
Restricted funds				
Afghanistan	15,416	(11,726)	-	3,690
Bangladesh	295,557	(198,269)	-	97,288
India	-	12,610	-	12,610
Lebanon	2,128	(1,689)	-	439
Myanmar	34,532	68,534	-	103,066
Uganda	-	-	-	-
Ukraine	2,219	(779)	-	1,440
	<u>349,852</u>	<u>(131,319)</u>	<u>-</u>	<u>218,533</u>
Unrestricted funds				
Designated funds				
Afghanistan	33,887	-	14,863	48,750
Bangladesh	123,040	-	131,152	254,192
India	60,878	-	15,364	76,242
Lebanon	-	-	-	-
Myanmar	5,971	-	17,017	22,988
Uganda	614,636	-	(67,042)	547,594
Ukraine	-	-	-	-
UK based costs	343,796	-	(143,095)	200,701
	<u>1,182,208</u>	<u>-</u>	<u>(31,741)</u>	<u>1,150,467</u>
General fund	205,527	88,639	31,741	325,907
Total unrestricted funds	<u>1,387,735</u>	<u>88,639</u>	<u>-</u>	<u>1,476,374</u>
Total funds	<u>1,737,587</u>	<u>(42,680)</u>	<u>-</u>	<u>1,694,907</u>
2024	£	£	£	£
Restricted funds				
Afghanistan	-	15,416	-	15,416
Bangladesh	287,331	8,226	-	295,557
India	-	-	-	-
Lebanon	-	2,128	-	2,128
Myanmar	32,609	1,923	-	34,532
Uganda	-	-	-	-
Ukraine	98,123	(95,904)	-	2,219
	<u>418,063</u>	<u>(68,211)</u>	<u>-</u>	<u>349,852</u>
Unrestricted funds				
Designated funds				
Afghanistan	24,188	-	9,699	33,887
Bangladesh	310,256	-	(187,216)	123,040
India	150,110	-	(89,232)	60,878
Lebanon	24,423	-	(24,423)	-
Myanmar	52,864	-	(46,893)	5,971
Uganda	506,038	-	108,598	614,636
Ukraine	207,445	-	(207,445)	-
UK based costs	151,350	-	192,446	343,796
	<u>1,426,674</u>	<u>-</u>	<u>(244,466)</u>	<u>1,182,208</u>
General fund	330,665	(369,604)	244,466	205,527
Total unrestricted funds	<u>1,757,339</u>	<u>(369,604)</u>	<u>-</u>	<u>1,387,735</u>
Total funds	<u>2,175,402</u>	<u>(437,815)</u>	<u>-</u>	<u>1,737,587</u>

14 Movement in funds (continued)

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Restricted funds			
Afghanistan	97,531	109,257	(11,726)
Bangladesh	355,303	553,572	(198,269)
India	134,032	121,422	12,610
Lebanon	28,564	30,253	(1,689)
Myanmar	156,099	87,565	68,534
Uganda	617,166	617,166	-
Ukraine	13,586	14,365	(779)
	<u>1,402,281</u>	<u>1,533,600</u>	<u>(131,319)</u>
Unrestricted fund			
General fund	463,039	374,400	88,639
	<u>1,865,320</u>	<u>1,908,000</u>	<u>(42,680)</u>
2024	£	£	£
Restricted funds			
Afghanistan	84,173	68,757	15,416
Bangladesh	765,544	757,318	8,226
India	46,279	46,279	-
Lebanon	2,196	68	2,128
Myanmar	112,425	110,502	1,923
Uganda	244,488	244,488	-
Ukraine	199,843	295,747	(95,904)
	<u>1,454,948</u>	<u>1,523,159</u>	<u>(68,211)</u>
Unrestricted fund			
General fund	490,964	860,568	(369,604)
	<u>1,945,912</u>	<u>2,383,727</u>	<u>(437,815)</u>

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	-	-	28,663	28,663
Current assets	218,533	1,150,467	331,698	1,700,698
Creditors	-	-	(34,454)	(34,454)
Total funds	<u>218,533</u>	<u>1,150,467</u>	<u>325,907</u>	<u>1,694,907</u>
2024	£	£	£	£
Fixed assets	-	-	-	-
Current assets	349,852	1,182,208	243,880	1,775,940
Creditors	-	-	(38,353)	(38,353)
Total funds	<u>349,852</u>	<u>1,182,208</u>	<u>205,527</u>	<u>1,737,587</u>

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

	2025	2024
	£	£
Net deficit for the year	(42,680)	(437,815)
Interest receivable	(28,608)	(18,438)
Depreciation and impairment of tangible fixed assets	9,467	-
Decrease / (increase) in debtors	(4,469)	(14,858)
Increase / (decrease) in creditors	(3,899)	(13,315)
Net cash flow from operating activities	<u>(70,189)</u>	<u>(484,426)</u>

17 Gross obligations under operating leasing agreements

As at 28 February 2025 the charity had future minimum lease commitments as follows:

	2025	2024
	£	£
Not later than 1 year	19,740	10,430
Later than 1 year and not later than 5 years	31,255	-
	<u>50,995</u>	<u>10,430</u>

18 Financial instruments

Categorisation of financial instruments

	2025	2024
	£	£
Financial assets that are debt instrument measured at amortised cost	<u>1,697,924</u>	<u>1,773,028</u>
Financial liabilities measured at amortised cost	<u>34,454</u>	<u>38,353</u>

Items of income, expense, gains or losses

The total interest income for financial assets not measured at fair value through profit or loss is £28,608 (2024: £18,438).

19 Related party transactions

Donations totalling £2,366 (2024: £2,704) were made to the charity by three trustees during the year. There were nil reimbursed expenses to the trustees during the year.

20 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £68,667 (2024: £65,748).