CHILDREN ON THE EDGE

ANNUAL REPORT 25/26

Report of the Trustees and Financial Statements for Children on the Edge for the **year ending 28th February 2026**

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New Rohingya language textbooks are launched across the Kutupalong refugee camp, Bangladesh

EXECUTIVE STATEMENT

The past year has been defined by a period of unprecedented global aid cuts. These reductions have had a devastating impact on the ground, leading to shrinking food rations and mass school closures. As agency after agency has shipped out of refugee and crisis settings, many of the areas where we work have become virtual ghost towns. Despite this, Children on the Edge has stayed. Our programmes remain intact thanks to our commitment to building local ownership and the remarkable resilience of the people we serve.

Because we are small and independent of large institutional funding, we rely on the backing of courageous philanthropists and entrepreneurial funders. This independence allows us to be agile in volatile situations. We use our size to innovate, test, and refine high-quality education and protection models for children living on the edge.

This is what we call ‘the mosquito effect’ - stemming from our Co-founder Anita Roddick’s much-loved quote “*If you think you’re too small to have an impact, try going to bed with a mosquito*”. With our sharp focus, we can raise standards across the sector, creating benchmarks that can be scaled by much larger agencies.

Our approach is rooted in over 35 years of experience. We partner directly with communities to ensure that local agendas and expertise are at the heart of every model. Every bespoke tool we co-design is made to be shared.

This year, milestones such as the roll-out of our Rohingya language initiative and the Ugandan government’s recognition of our play-based curriculum are examples of these catalysts. We do not hold onto innovations; we offer them as proven methods for governments and larger organisations to adopt, increasing our collective reach.

Our ultimate goal is for children to continue to thrive long after our direct involvement ends. To achieve this, we constantly move towards local operational autonomy and financial resilience. This path to sustainability is rarely a straight line; it has twists and turns that require a different kind of partnership. We hugely value the funders who are willing to work outside the box and join us on this journey, trusting the expertise of the communities we support.

The progress reflected in this year’s review demonstrates how our approach, combined with the tenacity of these communities, is worth your investment. We are proving that even when the global outlook is bleak, high-quality, sustainable change is possible. Thank you for sticking with us and for believing in a model where local people take the lead.

Rachel Bentley OBE
Founder and CEO

Stuart Gallimore
Chair of Trustees

Community savings group in Kyaka II refugee settlement, Uganda

OUR APPROACH

THE PROBLEM

A child cannot flourish if the world around them is falling apart. When conflict and poverty shatter the foundations of childhood, safety and education are the first things to go.

Pushed to the margins and overlooked by global systems, these children are left unseen and unprotected.

Without the resources for communities to lead their own recovery, a cycle of dependency takes hold - denying children the stable ground they need to grow.

THE SOLUTION

We work with communities 'on the edge', to create environments where children thrive.

We do this by investing in **six focus areas**: **Education, Protection**, **Child Participation**, **Community Leadership**, **Advocacy,** and **Sustainable Change**.

These are not separate pathways, but *overlapping*, *interlinking* areas of focus that ensure our goal for children on the edge is achievable and lasting.

Education - We ensure children engage in effective learning by removing the specific barriers that keep them from the classroom. This involves implementing rights-based and play-based curricula that are culturally and linguistically relevant. By providing high-quality resources and trained teachers, we create an environment where every child has the opportunity to reach their full potential.

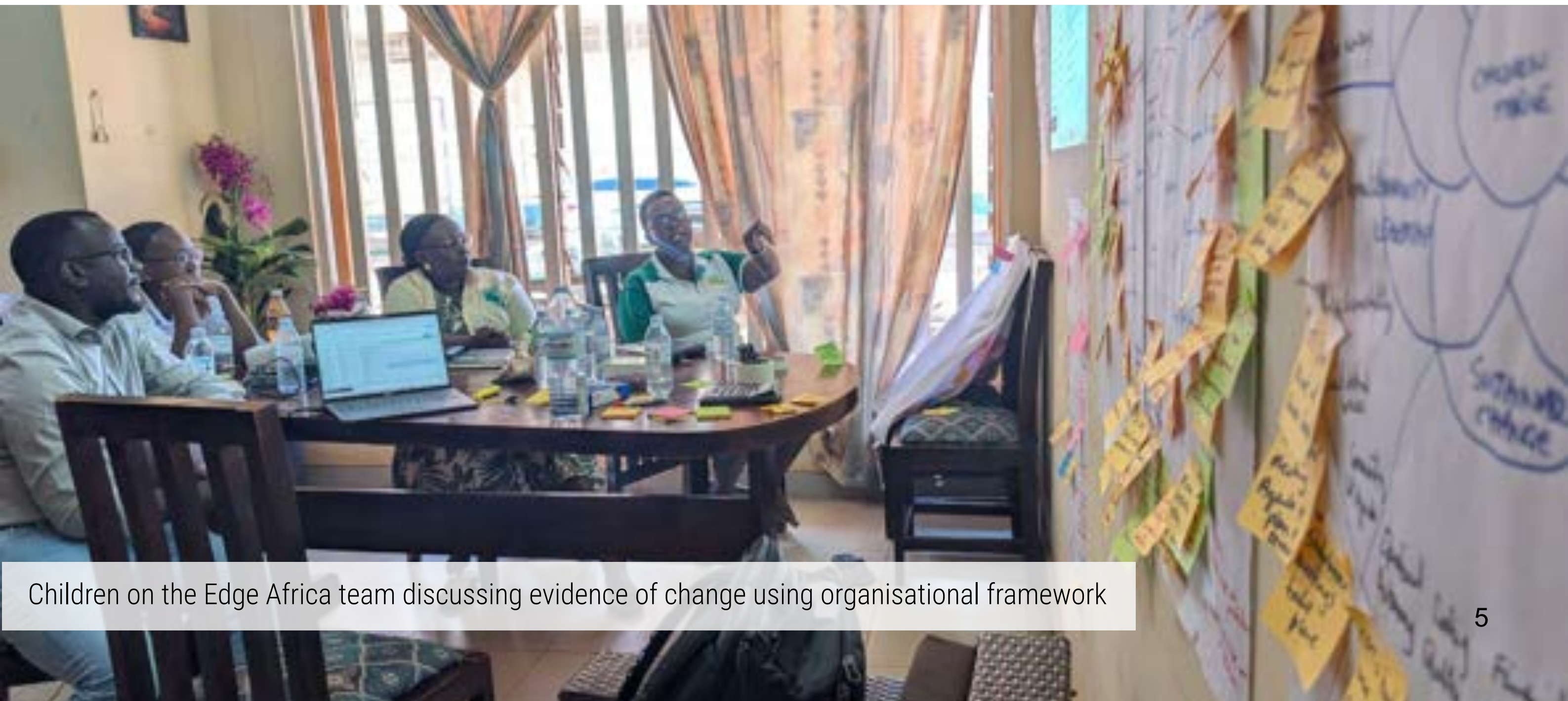
Protection - Our approach ensures that children are safe and healthy, living free from violence, exploitation, and neglect. We work to build strong safety nets within the community and support nurturing family environments. By addressing both physical safety and emotional well-being, we ensure that children have the security they need to grow and flourish without fear.

Child Participation - We believe children's voices must be heard and valued for true change to occur. We focus on building children's knowledge of their rights and strengthening their agency, allowing them to participate actively in the decisions that affect their lives. Through self-expression and leadership, children become activists for their own futures, ensuring our programmes are shaped by those they serve.

Community Leadership - True transformation is led by the people who live it. We support local leaders and organisations to identify their own needs and drive their own solutions. By encouraging collective responsibility and inclusive governance, we ensure that programmes are managed and resourced locally. This community-led approach ensures that the path to progress is owned by the people, making it resilient and permanent.

Advocacy - To create a broader impact, we influence wider system practice at local, national, and international levels. We use the evidence from our projects to push for changed laws and policies that protect and enact the rights of marginalised children. By sharing our replicable solutions with larger agencies and governments, we ensure that our influence extends far beyond our original programmes.

Sustainable Change - We want children to continue to thrive long after our direct involvement ends. Our strategy for sustainability moves beyond temporary aid toward local operational autonomy and financial resilience. By turning project goals into lasting social norms and providing open-source tools for others to use, we embed high standards of education and protection into the very fabric of the community.



Children on the Edge Africa team discussing evidence of change using organisational framework

OBJECTIVES

Work with communities 'on the edge' in Bangladesh, Uganda, Myanmar, India and Afghanistan to create environments where children thrive.

CHALLENGE	OBJECTIVE
Education: Systematic exclusion of Rohingya refugee children from native-language learning, lack of vital pre-schooling in Uganda and Myanmar and a ban on learning for girls in Afghanistan.	Work with local communities to dismantle barriers to entry, implement high-quality learning standards, and partner with families for holistic child development.
Protection: Conflict, poverty, and disaster cause the essentials of childhood to break down, stripping one in five children of a safe home and school. Many children are forced to the margins of society, unseen and at high risk of harm.	Build robust safety nets by strengthening family units and promoting protective community behaviours to ensure every child is safe from abuse and supported to flourish.
Child Participation: Children are rarely consulted on decisions affecting them, denying them the agency and resilience needed to navigate high-risk environments.	Support children to move from being 'aid recipients' to active change-makers. We will teach children their rights and provide platforms to have a voice, shape programmes and lead local initiatives.
Community Leadership: Without local skills and resources, communities remain trapped in a cycle of dependency.	Champion inclusive local governance and collective responsibility. We aim to establish community-set agendas where local leaders define and own their strategic success.
Advocacy: Systemic neglect and lack of political will prevent successful local ideas from becoming national or global standards.	Bridge the gap between marginalised communities and policy-makers. Support local people to advocate for the enforcement of rights and develop replicable, open-source solutions.
Sustainability: Progress is fragile when managed solely by external agencies; programmes often collapse once international funding is withdrawn.	Work toward our own redundancy, we equip local leaders to manage their own funding and systems, and we ensure education and protection become permanent, self-sustaining social norms.

ACTIVITIES

EDUCATION

14,000 CHILDREN IN EDUCATION

765 TRAINED TEACHERS

22,000 PARENTS ATTENDED EDUCATION FORUMS

900 PARENTS ON SCHOOL MANAGEMENT COMMITTEES

We worked with local communities in these areas to remove barriers to access, ensuring the quality standards needed for every child to reach their full potential and partnered with families to support holistic development.

- **In Kutupalong camp, Bhasan Char island and Cox's Bazar host communities in Bangladesh**, we expanded our mother-tongue education pilot to over 6,000 Rohingya children to remove language barriers to literacy, and streamlined operations into high-quality model sites designed for easy replication by other agencies. We continued to utilise our Digital Education Programme in oasis-style classrooms to teach complex subjects, ensuring 7,000 children received a creative and accessible primary education.

- **In Kyaka II refugee settlement, Uganda**, we expanded our Cluster Learning Model to new zones of the settlement, reaching an additional 650 Congolese refugee children with play-based Early Childhood Education. Over 4,000 learners were able to access early learning this year through this approach, which removes barriers of high fees and travel distances, offering small-group instruction close to their homes. We further refined our Play-based Early Childhood Education Assessment to ensure a high standard of inclusive, locally led learning. To complement our 'parent play days', we introduced 'Parent Champions' to advocate for education in the community.

- **In Afghanistan,** our partners doubled online education provision for girls, so that over 2,000 students could access free, flexible learning within the safety of their homes.

- **In Myanmar,** we provided Early Childhood Education for over 1,000 internally displaced children from Kachin and Karenni States. This included doubling the number of displaced Karenni children in our programme and working alongside returning Kachin communities to establish eight new centres in their home villages.

- **In India,** we supported primary education for 900 Dalit children in Bihar State, ensuring that caste-based discrimination and financial hardship do not prevent access to a high-quality school environment.

Child Protection Team member digs latrines in Karamoja, Uganda

PROTECTION

31,000 CHILDREN REACHED

6,000 WORKSHOP ATTENDEES

378 CHILD PROTECTION VOLUNTEERS

Activities were put in place to build safety nets to protect children in the world’s toughest places. By strengthening families and promoting protective behaviours, we worked to ensure children are healthy, safe from abuse, and supported by their communities in the long term.

Our flagship protection approach is the Child Protection Team (CPT) model in the Jinja and Karamoja districts of Uganda. These teams consist of local volunteers elected by their own communities and trained by Children on the Edge alongside police, social workers, and counsellors.

By delivering workshops, linking families to services, and supporting financial resilience, these volunteers make a difference for more than 31,000 children and have become the trusted "go-to" figures for child protection.

- 378 Child Protection Team volunteers were trained and supported to deliver community workshops for over 6,000 people, conduct over 630 home follow-up visits and manage 750 formal protection child protection interventions.
- Communities in Karamoja built 173 latrines and created 225 vegetable gardens, while 120 members of their new ‘Young Adult Coalition’ worked to challenge harmful norms like courtship rape.

PROTECTION THROUGH THE CLASSROOM

- 120 Bangladesh teachers were trained in the Prevention of Sexual Exploitation and Abuse (PSEA), facilitated 2,153 health interventions, and delivered regular hygiene lessons enabling students to identify and avoid disease and common health issues.

- Mentorship programmes in Kyaka II refugee settlement, Uganda, referred 318 children with disabilities or health concerns to specialist clinical partners.

- 557 displaced children in the Kachin mountains received winter clothing kits and daily hot meals, and regular workshops equipped parents with practical tools for stress management and non-violent discipline.

- 90 therapists provided trauma-informed counselling to girls in Afghanistan.

CHILD PARTICIPATION

140 CHILD RIGHTS CLUB MEMBERS

1,833 CHILD COUNCIL MEMBERS

76 CHILD RIGHTS FORUMS

We worked to ensure children could be active participants in change, not passive recipients of aid. Even the tiniest children influence the world around them through our encouragement of self-expression and child-led play-based learning. Our key activities this year included:

- Seven Child Rights Clubs with 140 members in Jinja and Karamoja, Uganda, were given training on rights, responsibilities, how to work hand-in-hand with local Child Protection Teams and how to prevent instances of child labour, exploitation and abuse.

- 1,833 children took part in 51 Child Councils in Bangladesh, sharing their thoughts and ideas throughout the year, and representing the views of their friends, while 7,000 children in Bangladesh enjoyed watching and producing their own weekly video newsletter, Moja Kids.

Programme Coordinator Ja Awng also explains that, despite the pre-school children being very young.

"Every programme activity is crafted based on the insights gathered from children's voices, which are collected during twice-yearly monitoring visits. We create opportunities for children to share their feelings, ideas, and feedback on our visits."

Hadijja Nambi is the Vice Chairperson of her Child Protection Team in Jinja, Uganda

COMMUNITY LEADERSHIP AND SUSTAINABLE CHANGE

200 COMMUNITY FORUMS

198 COMMUNITY SAVINGS GROUPS

3700 SAVINGS GROUP MEMBERS

We worked to put community leadership at the centre, using inclusive representation to ensure local decisions reflect the needs of everyone. Activities aimed at encouraging collective responsibility and genuine community ownership, enabling local people to manage their own funding and systems to build lasting independence. Activities included:

- 46 Cluster Management Committees in Kyaka Refugee Settlement, with 211 trained members, took ownership of Early Childhood Education, overseeing teacher performance and financial management. They self-funded and constructed 39 learning shelters to protect children from the sun and rain, alongside building latrines to ensure schools remain open and safe.

- We more than doubled community savings groups in Kyaka, which remained stable despite the withdrawal of international rations, with thousands of members now equipped to manage their own local income. The community's commitment to lasting quality is proven by their willingness to build shelters, create learning materials and fund education; with families at one point able to cover an average of 38% of teacher salaries.

- 51 School Management Committees in Bangladesh, comprising 511 members, worked directly with religious leaders and families to encourage education and dismantle barriers like early child marriage.

- Child Protection Teams in Jinja and Karamoja worked with local authorities to establish hundreds of latrines and vegetable gardens, including collective gardens run by the Child Rights Clubs, who grow and sell crops to fund their own education. A new habit of saving seeds provided a vital buffer against environmental shocks like floods and droughts. These groups hosted regular meetings with a range of local leaders and representatives, where the community worked together to set its own agenda.

- 20 Management Committees in Myanmar led the physical upkeep of Early Childhood Education Centres, including fence repairs and toilet installations. Committees held regular meetings with the village, church, and women's leaders to ensure the centres are managed locally and remain resilient despite regional challenges.

- For students in Afghanistan, we supported the transition of our partner Afghanistan Education Action into a fully independent, UK-registered charity.

ADVOCACY

We worked to ensure our models are not only effective but also easily replicated for us as tools for wider systemic change. By honing low-cost, high-quality interventions and partnering with local authorities, UN agencies, and academics, we are providing the evidence needed to shift policy and scale impact.

Activities included:

- Handing over 18 model classrooms to the UN to encourage high-quality replication across hundreds of refugee schools in the Kutupalong refugee camp, Bangladesh. We surveyed 538 community members to build a data-driven case for mother-tongue learning and began to partner with Oxford and Bristol Universities as part of an 8-year research study on anti-racist education. These efforts, combined with coverage from BBC Radio 4 and Al Jazeera, secured formal support from camp authorities to expand our Rohingya literacy programme across all our centres.

- Refining our Cluster Learning Model to be low-cost and replicable, leading to a formal allocation of land for learning shelters from the Office of the Prime Minister in Kyaka II Refugee Settlement. Our collaboration with the Early Childhood Development sector resulted in an invitation to help shape the Ugandan National Pre-primary Curriculum, specifically regarding the implementation of play-based learning.

- Moving from local action to county-level influence in Karamoja, Uganda, by integrating Child Protection Team and Child Rights Club members into official Sub-county Child Protection Committees. This unified front with local authorities has successfully secured new schools, boreholes, and medical centres for the community. Our work in Karamoja is a successful replication of our Jinja Child Protection Model, tailored by local leaders to fit the Karamoja context.

Al Jazeera crew filming our learning centres in Kutupalong camp

PERFORMANCE & ACHIEVEMENT HIGHLIGHTS

EDUCATION HIGHLIGHT

“We ripped up the books”

Three years ago, our cluster learning groups in Kyaka II refugee settlement were a picture of traditional order. Children sat in circles, surrounded by beautiful early learning materials, reciting handmade books that followed the national curriculum. While these scenes were colourful and charming, the reality was that the children lacked genuine comprehension. Recognising that rote learning was failing these preschoolers, we made the radical decision to literally rip up the books and transition to a child-led, free-flow play model, for the best foundations in Early Childhood Education.

Moving to "messy" play, shaped by a bespoke curriculum, has given children the chance to lead their own development using upcycled materials and their own creativity. The change this year has been striking, and the model was described by a visiting consultant as the ‘best free-flow play’ she had seen in the settlement. Results have been so good that we caught the attention of the Ugandan government, which invited us to shape the new national Early Years framework.

Data shows that, in the new settlement expansion zones, children demonstrated a jump in independence within just five months, moving into top-tier development ratings. When we talked to primary school teachers, they reported that Cluster graduates enter formal education with stronger social skills and English proficiency compared to their peers. Parents also evolved alongside their children, many becoming 'Parent Champions' who understand that real progress in these vital early years isn’t found in memorisation, but in the confidence to collaborate, problem-solve, communicate, and explore.

> **The Essential:** After three years of strengthening child-led free-play learning for Congolese refugee children, we are seeing the benefits in their development, and our work is having a national influence on Early Childhood Education in Uganda.

In Kachin State this year, we’ve seen an improvement in the functionality and environment of Early Childhood Education centres, resulting in a marked rise in children's communication skills, politeness, and ability to lead peers in play.

Girls from Afghanistan have achieved university success, including one student preparing for University in Portugal, another starting in Thailand and one receiving a full scholarship to Oxford. Students have also been offered five online MA scholarship offers from Sussex University.

With 93% attendance and 92% of lessons in Bangladesh rated good or excellent, 100% of students report feeling supported by teachers, while their confidence in seeking guidance soared from 54% to 85%. School impact extends to the wider community, with 85% of children interviewed teaching their families what they have learned, up from 45% the previous year.

PROTECTION HIGHLIGHT

‘It takes a village to raise a child’

In Karamoja, Child Protection Teams are inspiring local people that when every element of a village works together, they create a safe environment where children thrive.

Families like Ayeba Phillip and Elizabeth’s show how a simple vegetable garden can change a household. After receiving training and seeds from the local Child Protection Team, they began growing tomatoes, cabbage, and spinach. This garden not only nourished their children but also provided a sustainable income. By selling surplus produce at the market, Phillip and Elizabeth earned enough to pay for their children’s school fees and began saving for assets like a water drum and a bicycle.

Hundreds of these gardens, alongside newly built latrines, have tackled hunger and reduced illness among babies and children. Many local people have found purpose and stability in tending gardens, which has also helped disrupt cycles of addiction and contributed to a reduction in local alcoholism.

Because the community is seeing these benefits, trust in the programme grew, and Karamoja teams more than doubled the child protection situations they were asked to help with this year. Community discussions have established a collective understanding that child abuse and neglect are prosecutable offences rather than private matters, while the culture of impunity has been challenged, as the social stigma of crime is beginning to outweigh the fear of reporting it.

One team member told us, “Most of the challenges we encounter can be effectively addressed through our collective efforts.”

> **The Essential:** As Karamojan villages work together, their interrelated actions are creating an environment where children can thrive.

“I now grow tomatoes, cabbage, spinach and courgettes. I sell the extra vegetables at the market, and the money I get means that I can feed my family and I can send my two children to school.”
- Ayeba Phillip

In Myanmar, parents describe the development of a ‘protective shield’ at home, as parenting training has helped them transition from aggressive discipline to warm, supportive relationships. This improved safety increased children's emotional resilience and confidence, with previously withdrawn students becoming talkative, independent, and active learners.

100% of children interviewed in Bangladesh this year described how peacefully teachers resolve disputes by "calling the child gently," "calming them first," and discussing their behaviour constructively rather than using rebukes.

CHILD PARTICIPATION HIGHLIGHT

Child Rights Clubs are making waves

In Karamoja this year, four Child Rights Clubs have been using dramas, songs, and speeches to communicate to their peers and parents about trafficking, child labour, the importance of education and the reality of adult alcoholism. Their activism has turned them into well-known figures across local villages, and those without Child Rights Clubs are now asking for them to be established.

The practical impact is best seen in their "Back-to-School" campaigns. By working with Child Protection Teams to challenge parents on the importance of education, children who had dropped out are now returning to school. One Child Protection Team member noted that seeing those children back in the classroom is the clearest evidence that these campaigns are working.

One of the most striking changes, though, is in the children's own confidence. Those who were once quiet are now comfortable speaking in public, and the groups have earned a sparkling reputation among local officials who have been asking about the "COTEA children" (Children on the Edge Africa children) who are making so many things happen."

The Essential: When children in Karamoja are trained and supported to realise their rights, they become leaders in their communities and create positive change.

Produced by the children themselves, **Moja Kids** ensures more than 7,000 children in Bangladesh can connect with peers beyond the confines of their challenging environments.

Communicating with creativity and confidence, this year, 400 children submitted ideas, and 300 were directly involved in creating episodes. Puppets act as 'news anchors', and green screen studios transport the children to places all around the world, or even into outer space.

Interviews showed that Moja Kids has also shifted from being seen as simply "joyful" to a source of creative ambition, where the videos inspire children to try activities and ideas for themselves.

ADVOCACY HIGHLIGHT

The right to learn in your own language

Our Rohingya language lessons enable over 6,000 refugee children in Bangladesh to read and write in their mother tongue, using the Hanifi script. Under current policy, lessons must follow the Myanmar curriculum, but this is written in Burmese, which is largely incomprehensible to Rohingya students and their teachers.

By contrast, our students learn to read and write in just 6 to 8 weeks. When they are taught in their own spoken language, children are engaging better with lessons, grasping concepts, and building foundational skills.

Asia Regional Manager John Littleton says, "We need to advocate for mother-tongue learning, not just for the 330,000 Rohingya children in the camp, but for the Rohingya community as a whole. A shared script provides the foundation for a unified Rohingya identity, enabling the preservation and transmission of culture, history, and knowledge across generations.

In the long term, this will contribute to the development of the Rohingya civil society, enabling them to express and advocate for themselves and create better lives. The benefits of such a shift are incalculable."

Our advocacy this year focused on regular networking meetings with the education sector and surveying 538 members of the Rohingya refugee community to ensure expansion is community-led. Over 80% of respondents agreed that mother-tongue learning is "very important," and nearly 90% expressed a personal interest in learning the script.

With the addition of partnering with academics and securing international media coverage, we have begun to gain support and encourage policy-makers to acknowledge the Rohingya alphabet as a fundamental right. We've seen a significant shift in outlook from the camp authorities, and government endorsement has allowed us to expand the programme to all our learning centres. We will continue our advocacy in the hope that mother-tongue learning can be widely adopted both across the camp and in the wider Rohingya community for generations to come.

> **The Essential:** Our Rohingya language programme is transforming education for refugee children, and is a vital step for Rohingya rights. We are strongly advocating for it to be implemented on a wider scale.

Talking about **our contribution to the Ugandan Early Childhood Education Curriculum,** CEO Winnie Biira says, "I am so proud that Children on the Edge Africa has contributed to the learning and development of children across Uganda. Together, we can restore hope and dignity to the children on the edge in Uganda and across the world."

Kachin children provided with warm winter clothing

COMMUNITY LEADERSHIP HIGHLIGHT

Returning home with Kachin communities

As more and more displaced Kachin people in Myanmar were returning home from the mountain camps this year, we identified seven pilot villages where we could follow communities and support them in establishing community-led Early Childhood Development centres in their home areas.

Village meetings have focused on finding gaps and needs by talking with local leaders and strengthening education awareness for the whole community. Parents and residents learned more about the programme and how they can support their children's development at home and at school.

This has already built a partnership between village leaders, church groups, women's groups, and School Management Committees and is a strong step in the development of grassroots leadership from the outset. Because of this shared work, the new centres are already running smoothly and are well-cared for.

Parents are actively contributing by providing food and helping to build and set up school buildings, shelters, and playgrounds.

> **The Essential:** After more than 10 years of displaced Kachin communities supporting Early Childhood Education in remote mountain camps, they are returning to their home villages, and taking what they have learned with them to preserve good foundations for children, well into the future.

Refresher training for Early Childhood Education teachers from the communities

Parent savings groups in Kyaka II refugee settlement, Uganda, raise funds to pay for learning materials and teacher wages

SUSTAINABLE CHANGE HIGHLIGHT

Parent Powered Learning

In Uganda's Kyaka II refugee settlement, we support a community-led model of Early Childhood Education (ECE) for thousands of Congolese refugee children. Our 'Cluster Learning' approach provides small, play-based classes close to children's homes, and it's increasingly powered by parents themselves.

New this year, 'Parent Champions' receive training in child development so they can gain the skills and knowledge needed to nurture children's cognitive, social, and emotional growth. They work together to become Early Childhood Education (ECE) ambassadors, supporting local learning and awareness initiatives.

Parent Champion Furaha says, "I help make learning materials, as shown by the teacher trainers and teachers. I join in with other activities too, like parents' fun days, parents' meetings, and our local savings group, making it a must to contribute to the education fund. My aim is that by the time I'm 50, my children and other people's children will have good jobs thanks to us supporting them through their education."

Community savings groups are thriving and have the goal of independently paying teachers' wages. Alice's daughter Blessing attends Cluster Learning, and Alice is the treasurer for her savings group, which she believes has united parents and allowed them to work together. She says, "I encourage all parents to actively take part in supporting our school. Together, we can make a better future for our children."

> **The Essential:** Through investment and training, Congolese refugee parents are owning, leading and funding Early Childhood Education for their children.

In Kachin State, Myanmar, the sustainability of the model was shown as families returned from the displacement camps to their home villages and set up their own Early Childhood Development centres with minimal external intervention.

By developing the Rohingya alphabet and open-source video lessons, Children on the Edge is aiming to place the key to the community's own language back into their hands. As student Aziz Khan explains, "*If the Rohingya language continues to be taught, the next generation will not lose their language and culture. Instead, they will grow stronger because language unites us.*"

CHALLENGES

AID CUTS: This year, the global development sector continues to reel from the impact of major USAID programme closures and deep cuts to UK international development funding.

As aid has been withdrawn in many of the areas we work, the communities we support have felt the ramifications of a crumbling infrastructure. Kyaka refugee settlement has been described as a 'ghost town', with nearly all external services now withdrawn and rations cut. This has an inevitable effect on our teacher retention and savings programmes.

In the Kutupalong refugee camp, the UN has had to withdraw its entire education provision, which covers nearly 330,000 Rohingya children. This left Children on the Edge, with our contribution for 4,000 children, as the largest education provider in the camp.

Despite the challenges to our wider environments, our programmes have remained intact. This is largely thanks to our independent, varied funding base and our ongoing commitment to an inherently community-driven approach. As a smaller organisation, we have also been able to pivot quickly and adapt to meet needs. We will continue this approach into the next year and trust that, despite the increasing squeeze on the sector, we will continue to partner with like-minded supporters who align with this vision.

SAFEGUARDING DONOR FUNDS IN INDIA: For a decade, we have supported community-based learning centres for Dalit children in Bihar State, India. In April 2025, our local partner completed the building of a new community centre, which created some tensions and financial suspicions within their team. This led to a dispute between a contractor, their leadership, and staff, eventually resulting in a breakdown in management, which has ultimately led to a pause in our support of the programme.

Senior staff from our UK and Asia offices visited in May and November 2025 to lead a thorough investigation, engaging Bienstar Solutions, a respected Indian management consultancy, to assist.

The Head of Navjeevan Education Social Welfare Society (NESWS) was removed from post in October 2025, and whilst we have established a good working relationship with the new Head of the programme, some internal disputes remain unresolved.

We will continue to monitor the situation to determine whether further investment can be made in the future.

FUTURE PLANS

To create environments where marginalised children can thrive, we will work with communities ‘on the edge’ to do the following:

BANGLADESH

We will advocate for the Rohingya language script to be adopted through all education services in the Kutupalong camp so that children can access meaningful education in their mother tongue. We will also work to ensure the Rohingya language script is accessible to the wider community through the promotion of a bespoke smartphone app.

UGANDA

- In Kyaka refugee settlement, we will support Congolese communities to further develop the use of child-led, play-based early learning and strengthen the programme's sustainability through increased operational ownership and financial independence.

- In Karamoja, we will continue to support the growing network of child protection services, helping them to ensure that their communities are places where children are safe and can thrive. We will also introduce our community-based Early Childhood Education model - Cluster Learning. This will initially be in one parish, as we test how the programme needs to be adapted for Karamoja. Once established, we will seek funding to roll Cluster Learning out to the remaining communities.

- In Jinja, Child Protection Teams and Child Rights Clubs will continue to make their communities safer for children, while we focus on making Loco Early Childhood Education Centre a ‘centre of excellence’ to showcase Children on the Edge Africa’s model of play-based learning.

MYANMAR

As we continue to adapt to the needs of children living through active conflict…

- In Kachin State, we will work with communities returning to home villages to replicate the model and ensure consistent early education access, whilst sharing our work on play-based learning with centres here and in the displacement camps.

- In Karenni State, during the coming year, our partners aim to further strengthen the quality of Early Childhood Development services in the camps. They will work on improving teaching practices, provide additional learning and recreational materials where needed, and expand mentorship and capacity building for teachers.

AFGHANISTAN

We will continue to support and develop Afghanistan Education Action (AEA), enabling it to function independently as a charity. In particular, this involves the mentorship of its leaders and advice on finance, HR and charity governance.

OUR APPROACH TO FUNDRAISING

A Rohingya student holding her new mother tongue language book on distribution day

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 donors, individuals and businesses who offer their support. We employ a salaried, professional fundraising team to manage and develop our income stream 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; our own fundraising team delivers all our fundraising activity. We do work with commercial participants; when doing so, we conduct due diligence and review 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 about our fundraising activities are recorded and investigated by the Fundraising Manager and reviewed by the Chief Operating Officer. We have received 2 complaints about the functionality of a third-party fundraising platform. All complaints have been resolved, and feedback has been 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 of receiving fundraising communications from us. We do not produce mass mailings with donation asks; any fundraising campaigns are led through email newsletters, with a clear process to opt out of future newsletters. Our policies and teams follow the guidance outlined in the Fundraising Regulator to protect vulnerable people.

FUNDRAISING **HIGHLIGHTS**

BBC Radio 4 Appeal: We were thrilled to have our work, making learning possible for Rohingya refugee children, featured as a BBC Radio 4 Appeal in October, presented by actress Susannah Fielding. Thank you to everyone who generously donated and shared the appeal, helping to raise over £50,000.

The Big Give: Our Big Give campaign in December raised awareness and support for our growing work in Karamoja, Uganda. With thanks to The Big Give, our Big Give champion and our matching funder, we were able to connect with new donors, inspire 98 donations and raise an incredible £49,137 during the campaign.

Pink Pub to the Arctic Circle: A very special event, in memory of our dear friend James Palmer-Bullock, saw eighteen of his friends travel by public transport to Henningsvaer, Norway, to play football at the only football pitch within the Arctic Circle. They raised over £20,000 for Children on the Edge this year.

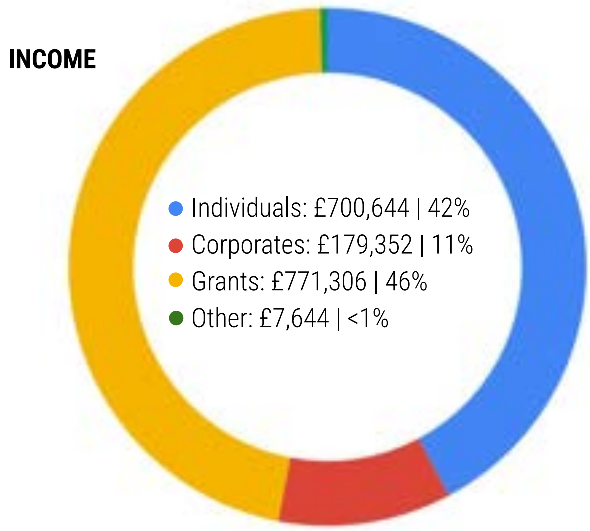
We were delighted to receive a fifth year of funds raised by players of People's Postcode Lottery and awarded by Postcode Education Trust.

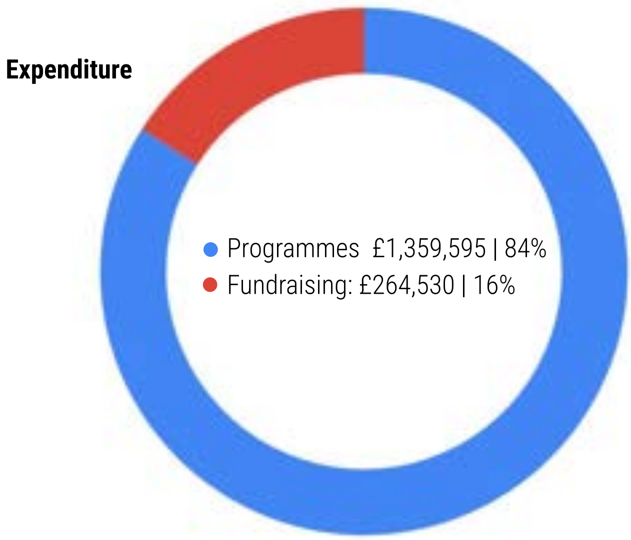
We are thankful to so many other grant makers, organisations and individuals who have supported our work this year.

These include Chambers and Partners, A&O Shearman Foundation, Charles Jacob Charitable Trust, Educational Opportunity Foundation, HandSpark Charitable Trust, Oriflame UK, Ping and Amy Chao Foundation, Transparent Fish Fund, and Vitol Foundation.

Actress Susannah Fielding presenting our BBC Radio 4 Appeal in October 2025

FINANCE





This year, we have closed our forecasted deficit as a result of strong fundraising in a difficult climate and reduced costs internationally.

INCOME

Income has reduced by £206,374 (-11%) from last year as some planned reductions in support from some grant funders take effect.

Income from corporate supporters has increased with the development of some new partnerships.

Individual support has reduced, but we have seen growth in income from challenge runners and third-party events, including the Pink Pub to Arctic Circle challenge.

We benefited from two matched funding campaigns, the BBC Radio 4 appeal and The Big Give, as well as the launch of our Gifts of Hope at Christmas.

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.

EXPENDITURE

Expenditure has reduced by £247,875 (-13%) and is lower than this year's forecast. The primary reason for this was reduced expenditure on charitable activities in Uganda and India.

In Uganda, savings were largely made against forecast community training costs. This was a positive move as communities adopted the planned teachings rapidly and disseminated the learnings throughout the local population, saving additional forecast costs.

Expenditure in India has reduced following challenges with the local partner (see page 18 for further information).

In the UK, staff costs were marginally lower than forecast due to some staff changes.

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 £218,533 to £73,136. This is mainly due to the reduction in restricted funds across all areas, particularly in Bangladesh.

We currently hold restricted balances for our work in Bangladesh (£10,751) and Myanmar (£62,385).

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

UNRESTRICTED FUNDS

The unrestricted funds balance grew by £144,218 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 consider 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 £1,260,538.

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 £360,054, equivalent to 21% of the 2026/2027 forecast expenditure.

FUND BALANCES AS OF 28/02/2026

Restricted Funds:	£ 73,136
Designated Funds:	£ 1,260,538
Free Reserves:	£ 360,054
Total Funds:	£ 1,693,728

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 2025/2026, the charity achieved an income of £23,541 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

Raincoats for displaced children in the remote mountain camps of Kachin State, Myanmar

Safeguarding remains a core priority at Children on the Edge, as we work to ensure the safety and protection of all children and staff within our programmes. This year, we have focused on moving from basic compliance towards a model in which our project partners take active ownership of their safeguarding procedures.

In Bangladesh, our partner Mukti Cox's Bazar has established safeguarding as a permanent, documented item on every team meeting agenda. Similarly, in the Kyaka II refugee camp in Uganda, we have integrated the Code of Conduct directly into lesson plan books and Child of Concern registers. This ensures that safety protocols are always physically available to caregivers during their daily work.

Our training has also become more practical and frequent. In Bangladesh, all recruits now undergo mandatory safeguarding inductions, and children participate in weekly sessions focused on recognising abuse and knowing how to seek help. These sessions are led by local staff with specialist training in gender-based violence and case management, ensuring the advice remains relevant to the local context.

A significant challenge this year involved gaps in external services. In Uganda, our teams identified 58 children with disabilities who were left without essential support, such as specialist medical items, when local referral authorities scaled down their operations. In response, our teams increased home visits and internal monitoring to ensure these children were not overlooked while we advocated for the restoration of these services.

We have also worked to make reporting channels more accessible. Our confidential safeguarding email address proved essential in July for managing a report in one of our most remote programme locations. To remove language barriers, the Code of Conduct in Kyaka was translated into local languages for teachers. In other areas, we have used posters and stickers to make zero-tolerance policies and reporting routes visible to everyone in the community.

Looking ahead, we are working with our partners to improve the accuracy of their reporting data, specifically by helping them distinguish between general child protection cases and specific safeguarding allegations against staff. This clarity, supported by regular oversight from our trustees and senior management, ensures we can continue to act decisively whenever a concern is raised.

EQUITY, DIVERSITY AND INCLUSION

This year, we conducted an audit of our internal culture to ensure our daily actions in the UK match the child rights values we champion globally. We shifted from a focus on basic legal compliance to a model of active equity, specifically looking for hidden barriers in our recruitment and power structures.

By interrogating our own processes, we identified that a 'one-size-fits-all' approach was insufficient, and this year we have revised and strengthened our EDI policy in the following ways.

- We are committed to decolonising international aid by actively shifting power to our local partners, ensuring they are equal strategic decision-makers rather than just recipients of our policies.
- We are addressing neurodiversity within the organisation and beginning to provide tailored support for individuals.
- To address the lack of diversity on our Board, we are beginning to implement a model that integrates the voices of our partners into the centre of trustee discussions. This approach ensures that our strategic direction is guided by local experience and expertise while deliberately protecting our partners from the administrative and bureaucratic burdens of UK-specific governance.

Doll made using local resources for learning through play in Uganda

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
Scott Vevers Ltd, 65 East Street, Bridport, Dorset, DT6 3LB

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
www.childrenontheedge.org
01243 538530

Preparing for Tug of War game in Kyaka II refugee settlement, Uganda

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 2026 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 four times 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.

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.

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.

New books for Rohingya students on Bhasan Char island, Bangladesh

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.

Stuart Gallimore, Chair of Trustees
Date: 21st July 2026

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 2026 set out on the following pages. 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 2026 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 Financial Reporting Council'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.

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 Statement of Trustees' Responsibilities set out on page 29, 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 or having effect thereafter.

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.

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: 21st July 2026

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

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	2	460,542	419,454	879,996	866,661
Charitable activities	3	349,880	421,426	771,306	961,542
Other trading activities	4	1,547	-	1,547	2,979
Investments: deposit account interest		23,541	-	23,541	28,608
Other income	5	(17,444)	-	(17,444)	5,530
Total income		818,066	840,880	1,658,946	1,865,320
EXPENDITURE ON:					
Raising funds					
Cost of generating voluntary income	6	264,530	-	264,530	238,696
Charitable activities					
Provision of services to vulnerable children	7	310,935	1,084,660	1,395,595	1,669,304
Total expenditure		575,465	1,084,660	1,660,125	1,908,000
Net surplus / (deficit)		242,601	(243,780)	(1,179)	(42,680)
Gross transfers between funds	14	(98,383)	98,383	-	-
Net movement in funds for the year		144,218	(145,397)	(1,179)	(42,680)
Total funds:					
Brought forward		1,476,374	218,533	1,694,907	1,737,587
Carried forward		1,620,592	73,136	1,693,728	1,694,907

The notes on pages 36 to 43 form an integral part of these financial statements.

Company Registration No. 4996130

		2026		2025	
	Note	**£**	**£**	**£**	**£**
Fixed assets					
Tangible assets	11		16,080		28,663
Current assets					
Debtors	12	73,463		39,938	
Cash at bank and in hand		1,646,525		1,660,760	
		1,719,988		1,700,698	
Creditors:					
Amounts falling due within one year	13	(42,340)		(34,454)	
Net current assets			1,677,648		1,666,244
Net assets			1,693,728		1,694,907
Funds					
Restricted funds	14		73,136		218,533
Unrestricted funds	14		1,620,592		1,476,374
Total funds			1,693,728		1,694,907

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 ………………. and signed on its behalf by:

Stuart Gallimore.

....
Stuart Gallimore - Chair of Trustees

The notes on pages 36 to 43 form an integral part of these financial statements.

	Note	2026		2025	
		£	£	£	£
Net cash flow from operating activities	16		(37,776)		(70,189)
Cash flow from investing activities					
Payments to acquire tangible fixed assets		-		(38,130)	
Interest received		23,541		28,608	
Net cash flow from investing activities			23,541		(9,522)
Net (decrease) / increase in cash and cash equivalents			(14,235)		(79,711)
Cash and cash equivalents at 1 March 2025			1,660,760		1,740,471
Cash and cash equivalents at 28 February 2026			1,646,525		1,660,760

The notes on pages 36 to 43 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

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.

1 Accounting policies (continued)

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.

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

	2026	2025
	£	£
Gifts from individuals	700,644	808,427
Corporate fundraising activity	179,352	57,984
Gifts and services in kind	-	250
	879,996	866,661

Corporate fundraising activity 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

		2026	2025
	Activity	£	£
Grants	Provision of services to vulnerable children	771,306	961,542
		771,306	961,542

4 Other trading activities

	2026	2025
	£	£
Fundraising events	-	2,397
Sale of merchandise	1,547	582
	1,547	2,979

5 Other income

	2026	2025
	£	£
Employers relief	10,500	5,000
Other income	156	999
Foreign currency gains / (losses)	(28,100)	(469)
	(17,444)	5,530

6 Costs of raising funds

	2026	2025
	£	£
Fundraising costs	15,896	14,355
Staff costs	232,849	209,268
Support costs	15,785	15,073
	264,530	238,696

7 Charitable activities costs

	2026	2025
	£	£
Provision of services to vulnerable children		
Direct costs	510,330	605,216
Grant funded activities (see below)	350,031	530,888
Staff costs (including travel)	265,160	297,251
Support costs	245,511	212,437
Governance costs	24,563	23,512
	1,395,595	1,669,304

The functional split of support costs is as follows:

	£	£
Communications	10,278	9,315
Staff costs	164,380	136,335
Accommodation costs	32,781	30,904
Office costs	17,514	18,397
Insurance	4,424	4,308
Accountancy	24,598	23,809
Depreciation	12,583	9,467
Apportioned to fundraising and governance costs	(21,047)	(20,098)
	245,511	212,437

The functional split of governance costs is as follows:

	£	£
Staff costs	8,626	8,160
Support costs	5,262	5,024
Legal costs	2,587	2,552
Auditor’s remuneration	8,088	7,776
	24,563	23,512

8 Grants payable

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

	2026	2025
	£	£
Mukti (Bangladesh)	226,294	333,840
Mukti (Bangladesh) - Equipment grant	4,737	6,901
Navjeevan Educational and Social Welfare Society (India)	-	78,289
Navjeevan Educational and Social Welfare Society (India) - Equipment grant	-	574
Triumphant Mercy (Lebanon)	1,340	29,215
Kachin Development Group (Myanmar)	26,926	49,680
Miscellaneous grants (Myanmar)	57,514	-
Miscellaneous grants (Thailand)	33,220	19,947
Haileybury Youth Trust (HYT) (Uganda)	-	12,442
	350,031	530,888

9 Resources expended

Operating profit is stated after charging:

	2026	2025
	£	£
Other operating leases	19,740	18,810
The audit of the company's annual accounts	8,088	7,776
Depreciation of owned assets	12,583	9,467

10 Staff costs

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

	2026	2025
	£	£
Wages and salaries	430,856	427,011
Social security costs	54,645	42,720
Pension costs	78,062	68,667
Overseas staff costs	242,012	227,446
	805,575	765,844

During the year 2 employees earned more than £60,000 (2025: 2).

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

	2026	2025
	No.	No.
Projects	2.27	3.10
Fundraising and publicity	4.88	4.59
Support	3.11	2.96
Governance	0.10	0.10
Overseas	52.00	49.90
	62.36	60.65
The gross number of staff employed in UK (Headcount)	13.75	13.25

11 Tangible fixed assets

	Plant & machinery	Motor vehicles	Total
	£	£	£
Cost			
As at 1 March 2025	11,490	48,263	59,753
As at 28 February 2026	11,490	48,263	59,753
Depreciation			
As at 1 March 2025	10,693	20,397	31,090
Charge for the year	363	12,220	12,583
As at 28 February 2026	11,056	32,617	43,673
Net book value			
As at 28 February 2026	434	15,646	16,080
As at 28 February 2025	797	27,866	28,663

12 Debtors

	2026	2025
	£	£
Trade debtors	27,172	-
Prepayments	3,348	2,774
Other debtors	42,943	37,164
	73,463	39,938

13 Creditors: Amounts falling due within one year

	2026	2025
	£	£
Trade creditors	8,954	3,717
Social security and other taxes	11,244	9,327
Other creditors and accruals	22,142	21,410
	42,340	34,454

14 Movement in funds

	At 01.03.25	Net movement in funds	Transfers between funds	At 28.02.26
	£	£	£	£
Restricted funds				
Afghanistan	3,690	(62,077)	58,387	-
Bangladesh	97,288	(86,537)	-	10,751
India	12,610	(47,424)	34,814	-
Lebanon	439	(3,171)	2,732	-
Myanmar	103,066	(40,681)	-	62,385
Ukraine	1,440	(3,890)	2,450	-
	218,533	(243,780)	98,383	73,136
Unrestricted funds				
Designated funds				
Afghanistan	48,750	-	(46,590)	2,160
Bangladesh	254,192	-	(112,292)	141,900
India	76,242	-	(76,242)	-
Myanmar	22,988	-	70,185	93,173
Thailand	-	-	87,983	87,983
Uganda	547,594	-	(168,538)	379,056
UK based costs	200,701	-	355,565	556,266
	1,150,467	-	110,071	1,260,538
General fund	325,907	242,601	(208,454)	360,054
Total unrestricted funds	1,476,374	242,601	(98,383)	1,620,592
Total funds	1,694,907	(1,179)	-	1,693,728

2025	*£*	*£*	*£*	*£*
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*
Ukraine	*2,219*	*(779)*	*-*	*1,440*
	349,852	*(131,319)*	*-*	*218,533*
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*
Myanmar	*5,971*	*-*	*17,017*	*22,988*
Uganda	*614,636*	*-*	*(67,042)*	*547,594*
UK based costs	*343,796*	*-*	*(143,095)*	*200,701*
	1,182,208	*-*	*(31,741)*	*1,150,467*
General fund	*205,527*	*88,639*	*31,741*	*325,907*
Total unrestricted funds	*1,387,735*	*88,639*	*-*	*1,476,374*
Total funds	*1,737,587*	*(42,680)*	*-*	*1,694,907*

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	19,884	81,961	(62,077)
Bangladesh	320,399	406,936	(86,537)
India	26,232	73,656	(47,424)
Lebanon	2,321	5,492	(3,171)
Myanmar	93,530	134,211	(40,681)
Uganda	378,264	378,264	-
Ukraine	250	4,140	(3,890)
	840,880	1,084,660	(243,780)
Unrestricted fund			
General fund	818,066	575,465	242,601
	1,658,946	1,660,125	(1,179)
2025	£	£	£
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)*
	1,402,281	*1,533,600*	*(131,319)*
Unrestricted fund			
General fund	*463,039*	*374,400*	*88,639*
	1,865,320	*1,908,000*	*(42,680)*

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	-	-	16,080	16,080
Current assets	73,136	1,260,538	386,314	1,719,988
Creditors	-	-	(42,340)	(42,340)
Total funds	73,136	1,260,538	360,054	1,693,728
2025	£	£	£	£
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	*218,533*	*1,150,467*	*325,907*	*1,694,907*

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

	2026	2025
	£	£
Net deficit for the year	(1,179)	(42,680)
Interest receivable	(23,541)	(28,608)
Depreciation and impairment of tangible fixed assets	12,583	9,467
Decrease / (increase) in debtors	(33,525)	(4,469)
Increase / (decrease) in creditors	7,886	(3,899)
Net cash flow from operating activities	(37,776)	(70,189)

17 Gross obligations under operating leasing agreements

As at 28 February 2026 the charity had future minimum lease commitments as follows:

	2026	2025
	£	£
Not later than 1 year	19,740	19,740
Later than 1 year and not later than 5 years	11,515	31,255
	31,255	50,995

18 Financial instruments

Categorisation of financial instruments

	2026	2025
	£	£
Financial assets that are debt instrument measured at amortised cost	1,716,640	1,697,924
Financial liabilities measured at amortised cost	42,340	34,454

Items of income, expense, gains or losses

The total interest income for financial assets not measured at fair value through profit or loss is £23,541 (2025: £28,608).

19 Related party transactions

Donations totalling £23,080 (2025: £2,366) 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 £78,062 (2025: £68,667).