



THE EDGE IN FOCUS

Report of the Trustees & Financial Statements for the year ending
28 February 2018 for Children on the Edge

Registered company number: 4996130 (England and Wales)



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THE EDGE IN FOCUS

Working ‘on the edge’ for nearly 28 years has taught us to expect the unexpected, but no one could have predicted the scale of events that have unfolded this year.

In order to support some of the most marginalised children around the world, we work out of the spotlight. This August however, the spotlight came to us, as we witnessed one of the largest and most terrifying migrations in modern human history.

We had been working in the Rohingya Kutupalong refugee camp in Bangladesh for seven years, providing low profile education for 2,700 children. The long persecuted Rohingya have had relatively little attention from the international community, but this August, co-ordinated military attacks in Myanmar rapidly wheeled the media spotlight onto their plight and in turn, our work in the camp.

This was the most brutal wave of violence against the Rohingya to date. The Myanmar military swept through Rakhine State, torching, murdering and raping as they went. The offensive, described by the UN as ‘a textbook example of ethnic cleansing’, forced over 700,000 Rohingya over the border into Bangladesh, directly into the areas where we work.

With years of experience delivering education here, strong relationships with the refugee community and long established partnerships with local organisations, we were uniquely placed to respond to the crisis.

Prior to these events, our Rohingya education model was written up as a case study, recognised by this year’s ‘Promising Practices’ initiative and presented at their New York event, during the UN General Assembly.

With our working model clearly summarised, we were able to communicate our approach simply and efficiently to the many generous donors who were moved to help, as the tragedy unfolded and was highlighted in the media.

As we began to plan a humanitarian response, we were chosen by The Times Newspaper to benefit from their 2017 Christmas Appeal. Their journalists wrote a number of compelling pieces reflecting the harrowing experiences of new arrivals and the bitter situation on the border. This not only highlighted the crucial nature of our work, but generated an incredible donor response from The Times readership.

Having worked in a number of crisis situations over the years, we are familiar with the cycle of fleeting media attention and its corresponding influx of aid agencies. Their race to deliver timely assistance resulted in many poorly implemented provisions, with little to no input from the refugees themselves. Our experience and local relationships enabled us to deliver a considered, high quality humanitarian response, based on full consultation with refugee communities.



As we move further into 2018 and the headlines are being diverted elsewhere, many agencies are beginning to withdraw their support. Our focus on the edge remains unchanged. As the Rohingya plight drifts once more into obscurity, our main concern is that children will be given consistent support. For us, it is 'business as usual', as we begin to establish quality Learning Centres throughout the extended Kutupalong camp for over 8,000 Rohingya children.

In the wider aid industry this year, the media spotlight has cast a more critical light. Emerging stories of scandal and abuse within trusted and prominent international agencies, have outraged the public and created a growing narrative that such corruption is endemic across the non-profit sector.

From the start, Children on the Edge has remained small and resisted the culture of power that can come from establishing expat teams in the countries where we work. Instead, wherever possible we partner with carefully selected local organisations who are vetted to ensure that robust safeguarding policies are in place.

Multi-million pound budgets and the attitude of impunity that can go with them, can easily create the context for these recently exposed situations.

As we grow, our plan is to continue working through quality, local grassroots agencies, maintaining high levels of transparency and ensuring we are genuinely and respectfully serving the communities in which we work.

In the past year, the hard pressed communities that we partner with in Uganda, Lebanon, India and Kachin State, Myanmar have remained out of the limelight, yet have made great strides forward in creating positive environments for their children. In the face of many challenges they have generated the hope, life colour and fun that you will see reflected in the pages to follow.

Finally we'd like to thank every individual and institution that has supported our work this year. We highly value the trust you have put in us, and will be continuing to do all we can going forward, to ensure lasting and positive change for each child we work with.

Stuart Gallimore Rachel Bentley

Stuart Gallimore
Chair of Trustees

Rachel Bentley
International Director



After attending the Learning Centres we support in India, **Sahil** entered mainstream school and then campaigned to have two water pumps installed in his village, he says "Since going to the Centre, people value me and I have respect. I want to be a doctor and change people's lives, but I am starting with changing the village".



WHEN WE SAY 'WE'...

The following pages describe the objectives, activities, achievements and performance of the projects we support this year, as well as plans going forward.

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

Children on the Edge has worked with local partners from the start. Listening to and understanding the needs of local communities has always formed the basis of our work.

We bring years of experience and expertise in working with vulnerable children; our partners have high levels of skill, aptitude and local knowledge. Together we approach each situation with humility and respect.

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

From each situation, we learn more to share with other communities around the world, as we work to transform the lives of children living on the edge of their societies.

"Before COTE came alongside us, the schooling project was just a good idea with no real structure or vision of expansion. They helped us with casting vision, reporting, accounting and budgeting, the whole education intervention in the informal tented settlements have bloomed to reach more people and to cater to more camps. Now other organisation's have taken more notice of us."

NUNA, PROJECT MANAGER - TRIUMPHANT MERCY



LEBANON

Official figures of Syrian refugees in Lebanon have dropped this year to around 995,000; roughly 55% of whom are children. While Lebanon's 'Back to School' initiative for refugees enrolled 250,000 pupils by mid-2016, half the remaining Syrian children were left with no access. Eight years into this crisis, children we work with in the informal settlements of Bekaa Valley are cut off from education, vulnerable to child labour, and subject to military raids and forced moves in the camps. There has been a discernible slump in international funding through 2017, and the outlook is uncertain for humanitarian support over the next year.

PARTNERS

Triumphant Mercy (TM)

OBJECTIVES

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

ACTIVITIES

- Through 2017, **facilitated 5 bright, colourful and safe spaces** with a trusted adult presence where 481 refugee children were able to access educational opportunities and creative play.
- Children learned Arabic, maths, science, history, geography and English through a bespoke, **mixed Syrian and Lebanese child-friendly curriculum**. This was delivered using **Montessori techniques** to help children re-engage with learning.
- **Opened seven extra classrooms** throughout February and March 2018 to cater for overwhelming demand.
- **Introduced new interactive English curriculum**, allowing children to work on their vocabulary, word recognition and conversational skills, using a wide variety of learning methods.
- **Arranged graduation parties, day trips and activities** to celebrate the children's achievement and give them positive experiences outside of the camp.
- **Supported 27 Syrian refugees teachers** with weekly trainings, regular observations, mentoring, supervisions and quarterly training days.
- **Trained an additional five new teachers** with initial intensive, tailored teacher training, followed by ongoing support.
- **Facilitated two sets of exams**, which were used to identify children's progress and weaker areas. Teachers were then given additional training to ensure they were able to adequately support children with additional needs.
- **Shared experience and knowledge** with our local partners to jointly grow in our understanding

of providing for vulnerable refugee communities, dealing with trauma, project management and financial procedures.

- **Ensured thorough monitoring and evaluation** of the programme including spot checks, monthly observations, six monthly interviews with stakeholders, bi-annual reports and an annual evaluation.
- **Conducted specific activities to further engage parents** and encourage them about the value of education. These took the form of exercise classes, performances, celebration events and regular interaction with teachers.

ACHIEVEMENTS & PERFORMANCE

- **Improved sense of safety for children** - Interviews with children have shown that 95% would tell either a parent or a teacher if they were frightened, compared to 67% earlier in the year. 100% of teachers interviewed think children feel safe in school with many seeing school as their second home, or even safer than home.
- **Provided a reliable income, skills for the future and ownership of the project for 32 Syrian refugee teachers.** 100% of the teachers felt that they had learnt new skills and methods of teaching that allowed them to be more creative and enjoy themselves. 70% of teachers feel that their living conditions have improved because of their new role.
- **Marked progress in English language skills** through introduction of a new English curriculum, with teachers reporting that many 6th grade students in their classes are now speaking better English than 12th grade students in Syria.
- **Effectively tackled drop-out numbers** by ensuring children are safe and inspiring parents about the importance of education. We have seen the positive impact of direct teacher-parent discussions on a number of issues. Parents are now more aware of child marriage, child labour and family conflicts.
- **Teachers have shown incredible commitment** in the face of raids, arrests and uncertainty. They have worked together as a team to create environments for the children that are both colourful and calm, fun and encouraging.
- **Child interviews showed that 100% of children said how much they enjoy going to school**, and how much they are continuing to improve in their confidence and aspirations for the future. Both parents and teachers have described how much children enjoy the schools.

- Parents note that there have been **vast improvements in children's health and hygiene.**

FUTURE PLANS

- Continue to invest in the education of Syrian refugee children, preparing them for the time when a mainstream school system is accessible for them.
- Support our partners in the expansion of work within Syria for families trapped in Damascus, providing food, fuel and access to education.
- Build our monitoring and evaluation into the current school assessments, incorporating interviews with a wider group of stakeholders.
- Continue to work alongside teachers, children, parents and the wider community to ensure their safety and wellbeing.

“School is like their second home, when I give the students time to draw, they draw houses and gardens, it has changed from when they use to draw war, and I see by what they draw now that school makes them feel safer. They like to be here”.

SAWSON, TEACHER AT THE CAMP SCHOOLS



UGANDA

Slum communities surrounding Jinja face a myriad of challenges including endemic poverty, destructive livelihoods, poor hygiene and sanitation, crime and a lack of access to rights and services. Women are particularly vulnerable with HIV/AIDS leading to single mother, child and grandparent headed households. High levels of alcohol abuse leads to domestic violence and abuse. All these challenges have led to unsafe environments for children, leaving them vulnerable to abuse, exploitation and in some cases the practice of child sacrifice. There has been a sense of apathy within the communities and a lack of hope to see change.

PARTNERS

Children on the Edge Africa

OBJECTIVES

At a local level - Support slum communities to create protective environments for their children, through voluntary Child Protection Teams. These teams work to develop:

- Training on many aspects of child protection and the creation of a safe environment.
- Improved relationships between slum communities and service providers (i.e. police, local government and health providers).
- Strengthening of economic stability for vulnerable households.
- Access to education for children.

On a national level - work with partners to address gaps in legislation regarding child sacrifice which allow the practice to persist through crimes being reported and investigated, but not prosecuted.

ACTIVITIES

- **Supported Child Protection Teams (CPTs)** in four slum communities surrounding Jinja. Two joint CPT workshops gave members the opportunity to meet, share and learn from an external facilitator.
- **Delivered 54 workshops** covering subject areas identified by CPTs including child protection, parenting, child abuse, domestic abuse, substance abuse, health, sanitation and child rights.
- **Supported** last year's **121 micro-loan recipients** in their new businesses and provided **a further 121 new loans** to the most vulnerable households, along with **savings advice, business training and support.**
- Ran **two playschemes for 250 children** in Loco community; one with UK team input and a second organised by COTE Africa. These weeks encourage creativity and give opportunities for friendship, play and self expression.
- **Increased number of classes at our Early Childhood Development Centre** to three, catering for **73 children** from the most vulnerable households in Loco. Teachers were given ongoing training and mentoring in child friendly teaching techniques.
- Together with the local primary school in Loco, established a new **'Child Rights Club' with 20 children**, to enable them to learn about their rights, represent the views of themselves and

their friends and have a voice in shaping their community.

- Conducted **participatory needs assessments** in **two new slum communities** (Wandago and Katooke), and began to work alongside existing child protection structures in each to improve the safety and wellbeing of children.
- Following the creation of COTE Africa's 'Theory of Change' last year, staff from Uganda and the UK team **developed a participatory Monitoring, Evaluation and Learning (MEL) framework**, employing technology and using the Most Significant Change technique to measure change and impact.
- Together with Ugandan partner organisations, made progress in **lobbying for stand-alone legislation, addressing child sacrifice** in the Ugandan parliament and gaining support from many MPs and stakeholders for the future passing of the 'Prevention of Human Sacrifice and Harmful Practices Bill'.

ACHIEVEMENTS & PERFORMANCE

- 26 small business loans have been paid back and the remaining 54 are in the process of being repaid. 53% of people asked felt that the most significant change in their lives in the past year has been a loan enabling them to meet their basic needs.
- **19 children** from the older class at the ECD Centre graduated into Primary School, and **2 health screenings here have shown an improvement in children's nutrition.**
- The Child Rights Club have expressed their own ideas and started to carry out plans. One example is a 'clean up day' they organised in Loco, where they engaged other children and community members to join in. They have also run mini workshops, talking to local people about their rights and health and hygiene related issues.
- An **external evaluation** of the work of the Child Protection Teams, conducted in September identified progress and achievement in:
 - Addressing child neglect and child separation from families.
 - Reducing child maltreatment and improving parenting practices.
 - Economic strengthening of otherwise vulnerable, desperate and unsafe households.
 - Reducing cases of domestic and gender based violence.
 - Improving access to pre-primary education; increasing primary school enrolment and

encouraging resumption of school by primary-age children.

- Improving domestic sanitation, hygiene and nutrition.
- Promoting co-existence and harmonious living among community members; restored hope and positive perception of the future.
- **Most significant change workshops** facilitated in January across the four areas recorded 89 stories of change. Reflections in these stories corroborated with the progress identified above and further to this, also showed:
 - A **newfound feeling of peace and wellbeing**, whether it be in themselves, their family or their community.
 - A **reduction of crime and abuse**
 - Newfound **ability to pay school fees** and send their children to school.

FUTURE PLANS

- Strengthening child protection structures in Wandago and Katooke.
- Developing Early Childhood Development provision in Wandago.
- Trialling our savings and small business loan model in Wandago and Katooke.
- Use and further develop the MEL framework to effectively measure impact and use results to shape work going forward.
- Develop Loco Child Rights Group and replicate in other communities where we work.

"My role as a CPT member is I am the eye, the voice and the hand of the child. By the "eye" I mean I have to always be in the community to observe all cases of child abuse... By "voice" I mean as a member of CPT, I have to sensitise the perpetrators of child violence or report cases of violence to the responsible authorities. Then the "hand", I have to hold the responsibility of protecting children's rights with two hands to ensure that all cases of child abuse are kicked out from the community".

CPT MEMBER - MASESE III



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

PARTNERS

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

OBJECTIVES

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

ACTIVITIES

- Through **30 informal Learning Centres**, provided **1000 Dalit children** with classes in maths, reading, writing, science, Hindi and English.
- **5 new Centres** opened this year, including 3 to cater for 90 working children.
- **Trained teachers from 30 Centres** in delivering a curriculum focussed on countering caste discrimination and encouraging self esteem. They also had specific training on gender sensitisation, human trafficking, public speaking, leadership and teaching English.
- **New central library** established for urban Learning Centres, and small libraries attached to each rural Learning Centre (these have 150 story books and reference books relating to science, arts, disease, health care and human rights).
- Supported all children who have **progressed to mainstream school** with visits and life skills training.
- Created **reading, speech and drawing competitions** for children to demonstrate their talents, engage with fun learning, enjoy creativity and express themselves.
- Arranged a number of '**Celebration Days**' (e.g. Children's Day, Literacy Day, Religious and National Festivals) to teach about issues, develop leadership and confidence and make learning a 'joyful experience'.
- Organised two **major adolescent forums** in rural areas, attended by four representatives from each village. These have been followed by smaller monthly forums held in each village.
- **Promoted Gender Equality** through classes, the celebration of 'Girl Child Day' and rallies against

child marriage and damaging dowry arrangements.

- **Resourced 37 Women's Groups with workshops** on record keeping and saving, gender equality, prevention of trafficking, rights and activism, health and life skills. Workshop highlights include:
 - **200 women** given awareness training of **government schemes and entitlements**.
 - **50 women** trained in **accessing legal aid**.
 - **68 women** attended **small business training sessions** and all Women's Groups were free to participate in **small loan and savings schemes**.
- Supported two **Education Centres for 110 children** on the Nepal border, in the heart of two of Bihar's most renowned red light areas. These provided a **sewing skills programme for 47 adolescent girls** and enabled **63 school-aged children to access basic education** and partake in cultural activities.
- Through visits and remote support COTE have encouraged joint working between our two partner organisations in Patna.

ACHIEVEMENTS AND PERFORMANCE

- **1,000 children made progress in English and Hindi**; this year's **speech competition** included 200 children and saw **improvements in the children's Hindi speaking; self confidence and public speaking ability**.
- **Two sets of exams** have shown all children have learned to read, write and show an understanding of other taught subjects. 78% of children have learned to count up to 100 and the times tables up to 10.
- Teachers report that children are arriving at the Centres clean and washed.
- Parent - Teacher meetings, Celebration Days and Competitions have strongly **encouraged parents about the importance of education**. This has resulted in **increased attendance** at the Centres.
- **Celebration days** have enabled children to make friends and contributed to the creation a spirit of harmony and acceptance. The events have encouraged children to have pride in their country, and in spite of the discrimination they suffer, learn about bringing change through a positive, non violent approach.
- Children are beginning to advocate for change in their communities (e.g provision of clean water), and our partners report a drop in child labour and child marriage.

- Gender Equality work has boosted the confidence of parent and students to say no to child marriage and dowry.
- **32 children have progressed to mainstream school** to continue their further education.
- New library has **cultivated a the habit of reading and learning** among the children and increased regular attendance in the Centres.
- The **Women's Group training** has instilled confidence and provided tools for the active prevention of trafficking, the follow up of child abuse cases and furthering of gender equality.
- As a result of legal training, **women have been claiming entitlements** (this includes 3 hospital deliveries, 240 immunisations for expectant mothers and newborn children, 3 disability pensions, 9 birth certificates, and ration cards for those below the poverty line).
- Women partaking in the small business loan scheme have saved around £4,850 and with interest made, been able to lend around £6,300 worth of micro loans. This has enabled many members from all women's groups to create healthy incomes, pay for their children's education, free themselves from money lenders and begin to gain respect and make decisions within their families.

FUTURE PLANS

- Continue community Learning Centres through increased collaboration between our two partner organisations in Patna.
- Establish basic monitoring and evaluation processes.
- Provide computer resources and training for children.
- Once funding is procured, extend urban Learning Centre buildings to alleviate cramped classroom conditions and add another five classrooms.
- Equip children to bring change through a focus on child participation, specifically through the development of a children's parliament.
- Increase awareness and prevention of child trafficking.
- Increase work with local government schools.

"Because of the Centres, children are learning and getting a voice."

MINTA DEBBIE, WOMENS GROUP MEMBER



MYANMAR / BURMA

Due to the ongoing conflict across Kachin State, over 100,000 internally displaced Kachin people remain trapped in Internally Displaced People's camps throughout the mountainous areas close to the Myanmar - China border. The government continues to deny sustained access for humanitarian workers, meaning that people are left to fend for themselves. Children here have suffered severe trauma from the violence they have witnessed. The camps are subject to military attack and occupation, and nearly all are cut off from basic services. In the remote mountain areas, we are the only international organisation providing support for young children.

PARTNERS

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

OBJECTIVES

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

ACTIVITIES

- Provided **14 safe, Child-Friendly Spaces** for **521 young Kachin children** where they can play, learn and receive care and support.
- **Renovated outside play areas**, including 'hanging spaces' and climbing frames with bamboo, rope and tyres, along with swings, bridges, ladders of different heights and net games.
- **Rebuilt two Centres after a military attack** on Zai Awng camp forced 3,000 people to flee and re-establish a new camp at Sha-it Yang. The Centres are now warm and dry, and with familiar teachers present, children are beginning to recover from their ordeal.
- **Hired a trauma specialist** to resource teachers to support the families most affected by their experiences.
- **Ongoing training, support, incentives and new uniforms** (for easy identification in the camps) for **58 teachers** from the displaced communities.
- Specific **refresher training for 30 teachers**, enabling them to encourage better concentration from children who were behind in class, and to create an environment for parents to increase their engagement with the Centres. They also focussed on communication, dealing with abuse, the environment, art and creative expression.
- **Provided a new set of reference books** for teachers covering all the subjects from their basic training, and **child development focussed magazines** to develop knowledge.
- Supported **90 members of ECD committees** (these are attached to each Centre, comprised of parents and community leaders who manage and

evaluate the programme), including a capacity building workshop for **39 committee members**.

- Facilitated **new workshops to encourage parental involvement** in the Centres. These included a toy making workshop for 24 parents and Early Childhood Development training for 215 participants, and Parental Education Meetings for 181 parents across the camps.
- Enabled **Child Protection Training** for members of our partner organisation.
- **Coats were distributed to all children** attending the Centres in July, and to prepare the children for rainy and cold conditions in the second half of the year, they were provided with extra **rain macs, socks, rain boots and warm sweaters**.
- A period of escalating conflict left many people unable to leave the camps and unable to work. At this time we were able to provide **supplementary food** (8 types of vegetables) to **458 households**.

ACHIEVEMENTS AND PERFORMANCE

- We are the only international organisation supporting young displaced children in these remote mountain settlements. We are **providing quality early years education and trauma support to 521 children**.
- Participants from community workshops felt and displayed an **increased sense of ownership**. Participants of the toy making workshops saw the renovation of outside play areas, and by making the equipment themselves, they increased the amount of budget available for other needs. They have been using these opportunities to discuss issues with other parents and **work together to create solutions**. One community has been trying to raise their own funds for their Centres, and many camps have parent food rosters to provide supplementary nutrition through the Centres.
- Our partners have **strengthened and provided increased support to communities** who report how their visits and encouragement have motivated them to be more committed in their work.
- Through the provision of warm and waterproof garments we have **protected 521 children from hypothermia**.

FUTURE PLANS

- With other humanitarian crises dominating the headlines, the already scarce funding for this area is dwindling further. We will be **maintaining our line of support to this displaced and forgotten community**, continuing to provide education and trauma care for young children living in a conflict zone.
- Further **strengthening community ownership** and involvement in the running of Centres
- Making steps to create awareness and increase funding for the support of the Kachin people.

“The scale of community participation is becoming more; parents and ECD management committee have shown their commitments to support the Centres. By participating in making toys and playing materials and planning workshops among themselves, they are making positive steps for the children”.

BAWK HKUN, KDG



BANGLADESH

Fleeing the most brutal and coordinated military campaign against them to date, around 700,000 additional Rohingya refugees arrived from August this year, into the camp areas where we had been providing education for seven years. Families arrived with little or no access to food, water, sanitation or services for their children. Local host communities, already facing high levels of poverty, are ill-equipped to cope with one of the largest migrations in modern human history. Children in these communities provide a vital contribution to household income and are at risk of missing out on their education. Our work here exists to serve the needs of both refugee children and the local communities that host them.

PARTNER

Mukti - Cox's Bazar

OBJECTIVES

- Enable Bangladeshi working children and Rohingya refugee children to access quality, relevant, child friendly primary education and play.
- Improve understanding amongst parents of the importance of education.
- Maintain strong retention and attendance rates.
- Increase awareness of children's rights.
- Improve access to family health information.
- Resource Bangladeshi and Rohingya refugee teachers with accredited skills and knowledge development, enabling them to deliver quality education and better provide for the needs of individual children.

- Obtain official recognition and support for work in the Rohingya refugee camp from national and/or international bodies and transition the makeshift camp schools into the care of the United Nations.
- From August, respond to Rohingya refugee crisis in Kutupalong camp with humanitarian provision and plan for future establishment of education programme for newly arrived Rohingya children.

ACTIVITIES

- Ensured comprehensive primary education and health care services for **2,700 Rohingya children in the Kutupalong refugee camp and 240 children in Rohingya enclave communities near Chittagong.**
- **Enrolled 900 vulnerable working children** from slum communities, without access to education, into Learning Centres. They received flexible education covering literacy, numeracy and hygiene, and staff give ongoing encouragement for families regarding the importance of education.
- Provided week-long **induction** and **monthly ongoing training** for **49 Rohingya refugee teachers and 18 Bangladeshi teachers.**
- **18 teachers** from Cox's Bazar were **trained in First Aid** and provided with supplies.
- **Continued to develop child councils** in Cox's Bazar Learning Centres, giving children an opportunity to learn about their rights, be a part of shaping the Centres and to have a voice in their communities.
- **Extended our curriculum to Grade 5** in Cox's Bazar Learning Centres. Students who pass exams will now be eligible to receive a

government recognised General Primary Education Certificate.

- **Expanded health support** with the provision of vitamins, iron supplements and de-worming medication to **1,140 children**.
- **Canvassed 35,000 newly arrived Rohingya refugee households** to inform target populations about our provision and determine the needs going forward.
- **Contributed to the alleviation of immediate, humanitarian needs** by:
 - *Digging **34 quality tube wells*** to a depth of over 600ft.
 - *Installing **200 latrines*** to a proper depth, in suitable areas, with ongoing maintenance plans.
 - *Distributing **5683 food parcels*** (alongside World Food Programme rice rations), which included lentils, sugar, oil and Oral Rehydration Sachets.
 - *Providing **5250 Solar lights***.
 - *Doubling up our existing **45 schools** in Kutupalong as **safe spaces*** for new arrivals.
- **Conducted monitoring and evaluation** of the programme through interviews and focus groups.
- **Ensured regular visits and remote support from COTE** staff to support the capacity of our partners in their provision for vulnerable refugee communities, project management and financial procedures.

ACHIEVEMENTS & PERFORMANCE

- Teachers continued **to grow in enthusiasm and experience**, creating colourful and welcoming environments. Feedback from focus groups and interviews continue to highlight the **close bond between teachers and students**.
- Received **highly positive feedback on our humanitarian provisions** from the Rohingya communities we serve. Families reported that our latrines are clean and safe and that people walk from other sections of the camp to access clean water from the wells we have installed. A sense of ownership was created by the establishment of local 'WASH committees' who are responsible for the maintenance of the wells and latrines.
- Safe spaces for newly arrived young refugees have created a **haven of fun and colour** for children who have experienced trauma. Children, teachers and parents alike all report that the spaces have served to help those attending forget about what they have been through, and enjoy being children.
- The members of the Child Councils in Cox's Bazar have described how much they have learnt from their involvement and how much they enjoy it. Their newsletter has been a particular

highlight, warmly received by both students and parents, and children have been campaigning against child marriage in their communities.

- Despite the serious disruption caused by the influx of hundreds of thousands of refugees in the latter half of the year, and the heavy expectations on children in host communities to provide a household income, the **full curriculum was completed** in all schools, **final exams were taken** and **attendance records in both the camp and community schools maintained a level of over 90%**.
- After **finalising an agreement with UNICEF** to hand over the operation of our 45 schools, **all 2,700 students were prepared, and have transitioned to new schools** allowing us to refocus our efforts on newer areas of the camp.

FUTURE PLANS

- Double the amount of classrooms in Cox's Bazar slum communities, meeting the needs of working children and catering for an increase of Rohingya refugees to the area.
- Establish 75 Learning Centres (150 classrooms) in the Kutupalong camp for newly arrived Rohingya children.
- Continue to ensure that these schools provide safety, education and life skills in the midst of a volatile environment.
- Further encourage child participation within the Community Schools and ensure children's voices are heard in the running of the Learning Centres.
- Together with MUKTI, develop simple, effective monitoring and evaluation systems across the programme to measure impact and shape work going forward.
- Expand the provision of education in Rohingya enclave communities near Chittagong.

"I like when my teacher plays games with us. She is fun to play with. She makes me feel better when I am sad. I like to skip rope. I learned to jump rope at the centre. It's a very fun way to spend time. My teacher even tries to jump rope too sometimes!"

**SOFAZA, 7 YEARS OLD,
KUTUPALONG EXTENSION CAMP**



FINANCIAL REVIEW

Our focus is to serve the most marginalised and vulnerable children with the resources we have.

THE ROHINGYA CRISIS

As the world responded to the plight of the Rohingya, our established partnerships and seven years of experience working there meant we were ideally placed to deliver help. Subsequently, we saw incoming funds increase dramatically from new and established sources.

The project timelines for both the emergency response as well as the further provision of education have overlapped our year end.

Additionally, negotiations with the Bangladeshi Government over permissions and potential restrictions of project activity have caused delays in transferring the funds into the country.

Consequently, we have ended the financial year with an increased restricted balance of funds for our work in Bangladesh. This will be reduced in 2018/2019 as service delivery and costs increase.

As we look to the future, we anticipate that the need will continue for many years and therefore we are currently making plans for the next three to four years in Bangladesh and will manage funds and balances accordingly.

INCOME

Whilst the Rohingya crisis has had a significant impact on our income, we have maintained our focus on raising funds for all of our programmes. Income in these areas has been on target and ensured we have been able to fulfil our project commitments.

Specific highlights have included:

- Being chosen as one of the 2017 Christmas Appeal Charities for The Times. As well as raising significant funds, the media exposure raised awareness to a new audience which has resulted in further interest and income.
- Growth in fundraised income from major donors and associated trusts.

EXPENDITURE

In 2017/2018 we set out a clear budget for expenditure and have adhered to it.

RESTRICTED FUNDS

We have cleared all restricted fund balances with the exception of our work with the Rohingya in Bangladesh.

PRINCIPLE FUNDING SOURCES

During the year Children on the Edge (COTE) raised £1,857,207 from a variety of sources, including well-established corporate links, grant making trusts and the general public. During the course of the year the charity spent £1,158,623 to carry out all the programmes outlined in this document.

INVESTMENT POLICY AND OBJECTIVES

During 2017/18 the charity achieved an income of £1,895 from its deposit account interest.

It is acknowledged that all funds donated to COTE are given to benefit vulnerable children around the world. To enable COTE to maintain its commitments to specific projects and ensure sustainability, the organisation keeps a balance of funds.

These funds may be restricted to a specific project, designated to be spent on a particular project or free reserves.

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

Typically funds are invested in fixed year bonds in banks protected under the Financial Services Protection Scheme (FSCS).

We will not invest in companies or funds that operate in the Tobacco, Armaments or Pornographic Industry and will always look to invest in socially responsible investments.

FUND BALANCES AS OF 28/02/2018

Restricted Funds: £774,860

Designated Funds: £384,650

Funds invested in Fixed Assets: £4,402

Free Reserves: £153,212

Total Funds: £1,317,124

DESIGNATED FUNDS

COTE designates funds in particular areas to maintain the sustainability of and commitment to programmes. Designated funds are calculated based as a proportion of the budget for the coming financial year. See table below for details of designated funds.

Designated Funds (£)	
UK Based Costs	199,972
International Costs	
Lebanon	44,444
Uganda	38,570
Thailand	50,664
India	31,000
Burma	20,000
Total	384,650

The designated funds balance of £384,650 will be spent in 2018/19.

FREE RESERVES

COTE currently holds a free reserve balance of £153,212

RESERVES POLICY

Reserves are required to ensure:

- The continued smooth operation of the charity.
- To cope with any unexpected eventualities.
- Enable any one off expenditure that is deemed appropriate for the charity.

In addition to any designated funds, the free reserve balance should ideally be no more than 10% of current average income. The current level of reserves is equivalent to 12% of the 2018/2019 forecast turnover.



REFERENCE & ADMINISTRATIVE DETAILS

Registered Company number
4996130 (England and Wales)

Registered Charity number
1101441

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

Chief Executive:
Rachel Bentley

Company Secretary:
Ben Wilkes

Trustees:

Mr Stuart Gallimore - Director of Children's
Services

Mr Alan Finch - Director

Mr Colin Buchanan - Director

Mr Andrew Rush - Director

Mr Paul Suter - Finance Director

Mrs Mary Loosemore - Barrister
(retired 05/05/2018)

Mrs Helen Pattinson - Director
(appointed 28/09/17)

Auditors:

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

Bankers:

CAF Bank, PO Box 289, Kings Hill, West Malling,
Kent, ME19 4TA
Barclays Bank, 74/75 East Street, Chichester, West
Sussex, PO19 1HR

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 2018 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).

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 2018 to meet all statutory requirements, including the requirements for a directors' report and accounts for Companies Act purposes. They have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

Recruitment and appointment of new trustees:

The Memorandum and Articles of Association allow for no less than three trustees to be appointed. Trustees all serve for a period of three years at which point the Articles of Association require them to resign as a trustee and seek re-election if they wish to continue to act. New trustees are nominated by members of the board of trustees, interviewed and appointed where they are found to have the necessary skills to contribute to the charity's management and development.

Induction and training of new trustees:

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

Organisational structure:

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

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

Wider network:

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

Pay policy for senior staff:

The directors consider the board of directors, who are the Charities' trustees, and the Senior Management Team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All directors 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 mid-point of the range paid for similar roles adjusted for a weighting of up to 30% for any additional responsibilities. If recruitment has proven difficult in the recent past a market addition is also paid with the pay maximum no greater than the highest benchmarked salary for a comparable role.

Risk management:

The trustees actively review the major risks that the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks that the charity faces and confirmed the establishment of systems to mitigate these, should they occur. With an international operation, travel and civil unrest in project locations present the most likely risk with polices, insurance and regular checks mitigating 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

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

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; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

financial statements may differ from legislation in other jurisdictions.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

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

AUDITORS

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

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

ON BEHALF OF THE BOARD :



Stuart Gallimore
Chair of Trustees

Date: 12 July 2018

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF CHILDREN ON THE EDGE FOR THE YEAR ENDED 28TH FEBRUARY 2018

Opinion

We have audited the financial statements of Children on the Edge for the year ended 28th February 2018 set out on pages 25 to 33. 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 2018 and of the incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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 22, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed

BD & M Ltd

BD&M Ltd
Statutory Auditors
Date: 12th July 2018

Skies, 20 St Martinsfield,
Winterbourne St Martin,
Dorchester

Children on the Edge
Statement of Financial Activities
(Incorporating an Income and Expenditure Account) for the Year Ended 28 February 2018

	Notes	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	2	441,643	588,601	1,030,244	439,403
Charitable activities	3	-	761,381	761,381	563,644
Other trading activities	4	60,687	-	60,687	122,473
Investments: deposit account interest		1,895	-	1,895	2,515
Other income	5	3,000	-	3,000	18,784
Total income		507,225	1,349,982	1,857,207	1,146,819
EXPENDITURE ON:					
Raising funds					
Cost of generating voluntary income	6	151,593	-	151,593	130,348
Charitable activities					
Provision of services to vulnerable children	7	217,817	777,550	995,367	1,001,248
Other expenditure - foreign currency losses		11,663	-	11,663	-
Total expenditure		381,073	777,550	1,158,623	1,131,596
Net income		126,152	572,432	698,584	15,223
Gross Transfers between funds	14	(1,274)	1,274	-	-
Net Movement in Funds for the year		124,878	573,706	698,584	15,223
Total Funds:					
Brought Forward		417,386	201,154	618,540	603,317
Carried Forward		542,264	774,860	1,317,124	618,540

The notes on pages 28 to 33 form an integral part of these financial statements.

Company Registration No. 4996130

		2018		2016	
	Note	£	£	£	£
Fixed assets					
Tangible assets	11		4,402		5,437
Current assets					
Debtors	12	52,111		16,379	
Cash at bank and in hand		1,276,877		624,889	
		<u>1,328,988</u>		<u>641,268</u>	
Creditors:	13				
Amounts falling due within one year		<u>(16,266)</u>		<u>(28,165)</u>	
Net current assets			1,312,722		613,103
Net assets			<u>1,317,124</u>		<u>618,540</u>
Funds					
Restricted funds	14		774,860		201,154
Unrestricted funds	14		542,264		417,386
Total funds			<u>1,317,124</u>		<u>618,540</u>

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

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

The financial statements were approved by the Board of Trustees on 12th July 2018 and signed on its behalf by:



.....
Mr S Gallimore - Trustee

The notes on pages 28 to 33 form an integral part of these financial statements.

	Note	2018		2017	
		£	£	£	£
Net cash flow from operating activities	17		652,352		25,109
Cash flow from investing activities					
Payments to acquire tangible fixed assets		(2,259)		(3,925)	
Interest received		<u>1,895</u>		<u>2,515</u>	
Net cash flow from investing activities			(364)		(1,410)
Net increase / (decrease) in cash and cash equivalents			<u>651,988</u>		<u>23,699</u>
Cash and cash equivalents at 1 March 2017			624,889		601,190
Cash and cash equivalents at 28 February 2018			<u><u>1,276,877</u></u>		<u><u>624,889</u></u>

The notes on pages 28 to 33 form an integral part of these financial statements.

1 Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), (Charities SORP (FRS 102)), the Companies Act 2006 and the Charities Act 2011.

Incoming Resources

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

Classification of expenditure

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

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

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

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

Tangible fixed assets

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

Plant and machinery etc	- 33% on cost
-------------------------	---------------

Fund accounting

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

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

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

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

Foreign currencies

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

Operating leases

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

Pensions

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

Going Concern

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

2 Donations and legacies

	2018	2017
	£	£
Gifts from individuals	801,671	253,829
Corporate fundraising activity	227,093	184,524
Gifts and services in kind	1,480	1,050
	<u>1,030,244</u>	<u>439,403</u>

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

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

3 Income from charitable activities

		2018	2017
	Activity	£	£
Grants	Provision of services to vulnerable children	758,453	557,450
Volunteer fees	Provision of services to vulnerable children	2,928	6,194
		<u>761,381</u>	<u>563,644</u>

4 Other trading activities

	2018	2017
	£	£
Fundraising events	59,442	117,115
Sale of merchandise	1,245	5,358
	<u>60,687</u>	<u>122,473</u>

5 Other income

	2018	2017
	£	£
Employers relief	3,000	3,000
Foreign currency gains	-	15,784
	<u>3,000</u>	<u>18,784</u>

6 Costs of raising funds

	2018	2017
	£	£
Fundraising costs	47,608	47,067
Staff costs	92,926	73,207
Support costs	11,059	10,074
	<u>151,593</u>	<u>130,348</u>

7 Charitable activities costs

	2018 £	2017 £
Provision of services to vulnerable children		
Direct costs	131,597	35,323
Grant funded activities (see below)	535,230	646,876
Staff costs (including travel)	227,938	228,002
Support costs	88,117	73,589
Governance costs	12,485	17,458
	<u>995,367</u>	<u>1,001,248</u>

The functional split of support costs is as follows:

	£	£
Communications	2,117	652
Staff costs	42,113	28,703
Accommodation costs	16,283	15,337
Office costs	15,240	14,872
Insurance	2,805	3,327
Accountancy	18,552	16,487
Depreciation and profit on sale of tangible fixed assets	3,295	5,404
Apportioned to fundraising and governance costs	(12,288)	(11,193)
	<u>88,117</u>	<u>73,589</u>

The functional split of governance costs is as follows:

	£	£
Staff costs	5,263	5,074
Support costs	1,229	1,119
Consultancy fees	-	5,220
Legal costs	305	1,101
Auditor's remuneration	5,688	4,944
	<u>12,485</u>	<u>17,458</u>

8 Grants payable

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

	2018 £	2017 £
Social Action for Women (Thailand)	-	10,169
Mutki (Bangladesh)	294,136	69,065
Rohingya Children's Education Programme (Bangladesh) [Kaladan Press in 2016]	85,462	109,670
Action Contra La Faim (Bangladesh)	-	186,824
Kachin Development Group (Burma)	26,754	45,920
Miscellaneous grants (India)	43,068	55,736
Adolescent Development Support Network (Uganda)	-	89,971
Foundation Notre Dame Du Perpetual Secours (Haiti)	817	2,725
Triumphant Mercy (Lebanon)	84,993	76,796
	<u>535,230</u>	<u>646,876</u>

9 Resources expended

Operating profit is stated after charging:

	2018 £	2017 £
Other operating leases	10,200	10,200
The audit of the company's annual accounts	5,688	4,944
Depreciation of owned assets	<u>3,294</u>	<u>5,405</u>

10 Staff costs

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

	2018 £	2017 £
Wages and Salaries	212,468	188,774
Social Security costs	20,844	18,144
Pension costs	10,617	8,830
Overseas staff costs	86,438	69,751
	<u>330,367</u>	<u>285,499</u>

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

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

	2018 No.	2017 No.
Projects	2.51	1.00
Fundraising and publicity	2.07	3.04
Support	0.94	1.51
Governance	0.10	0.09
Overseas	7.90	7.50
	<u>13.52</u>	<u>13.14</u>
The average number of staff employed in UK (Headcount)	<u>7.17</u>	<u>7.08</u>

11 Tangible fixed assets

	Plant & machinery £	Motor vehicles £	Total £
Cost			
As at 1 March 2017	15,042	11,054	26,096
Additions	2,259	-	2,259
As at 28 February 2018	<u>17,301</u>	<u>11,054</u>	<u>28,355</u>
Depreciation			
As at 1 March 2017	10,526	10,133	20,659
Charge for the year	2,373	921	3,294
As at 28 February 2018	<u>12,899</u>	<u>11,054</u>	<u>23,953</u>
Net book value			
As at 28 February 2018	4,402	-	4,402
As at 29 February 2017	<u>4,516</u>	<u>921</u>	<u>5,437</u>

12 Debtors

	2018 £	2017 £
Other debtors	<u>52,111</u>	<u>16,379</u>

13 Creditors: Amounts falling due within one year

	2018 £	2017 £
Trade creditors	4,810	4,881
Grants payable		12,349
Social security and other taxes	4,086	5,250
Other creditors and accruals	7,370	5,685
	<u>16,266</u>	<u>28,165</u>

14 Movement in funds

	At 01.03.17 £	Net movement in funds £	Transfers between funds £	At 28.02.18 £
Restricted funds				
Thailand (SAW)	-	-	-	-
India	-	-	-	-
Lebanon	50,647	(51,820)	1,173	-
Uganda	-	-	-	-
Bangladesh	149,938	624,922	-	774,860
Burma borders (including Kachin state)	-	-	-	-
Haiti	569	(670)	101	-
	<u>201,154</u>	<u>572,432</u>	<u>1,274</u>	<u>774,860</u>
Unrestricted funds				
Designated funds				
Lebanon	11,277	-	33,167	44,444
Uganda	40,716	-	(2,146)	38,570
Thailand	44,855	-	5,809	50,664
Burma	42,841	-	(22,841)	20,000
India	24,339	-	6,661	31,000
UK based costs	162,265	-	37,707	199,972
	<u>326,293</u>	<u>-</u>	<u>58,357</u>	<u>384,650</u>
General fund	91,093	126,152	(59,631)	157,614
Total Unrestricted funds	<u>417,386</u>	<u>126,152</u>	<u>(1,274)</u>	<u>542,264</u>
Total funds	<u>618,540</u>	<u>698,584</u>	<u>-</u>	<u>1,317,124</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Restricted funds			
Thailand (SAW)	14,579	14,579	-
India	38,923	38,923	-
Lebanon	45,001	96,821	(51,820)
Uganda	90,245	90,245	-
Bangladesh	1,118,171	493,249	624,922
Burma borders (including Kachin state)	42,803	42,803	-
Haiti	260	930	(670)
	<u>1,349,982</u>	<u>777,550</u>	<u>572,432</u>
Unrestricted fund			
General fund	495,562	369,410	126,152
	<u>1,845,544</u>	<u>1,146,960</u>	<u>698,584</u>

14 Movement in funds (continued)

Grants were received from the Big Lottery International Communities Fund under reference ICA/2/010461445 towards the cost of providing improved access to and quality of education for children in Bangladesh through refugee camp schools and community schools. The principal grant was for a three year period which commenced 1st January 2014.

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	-	-	4,402	4,402
Current Assets	774,860	384,650	169,478	1,328,988
Creditors	-	-	(16,266)	(16,266)
Total funds	<u>774,860</u>	<u>384,650</u>	<u>157,614</u>	<u>1,317,124</u>

16 Operating lease commitments

As at 28th February 2018 the company has future minimum lease commitments as follows:

	Land and Buildings	
	2018 £	2017 £
Not later than 1 year	10,200	10,200
Later than 1 year and not later than 5 years	7,650	17,850
Later than 5 years	-	-
	<u>17,850</u>	<u>28,050</u>

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

	2018 £	2017 £
Net income for the year	698,584	15,223
Interest receivable	(1,895)	(2,515)
Depreciation and impairment of tangible fixed assets	3,294	5,405
(Increase) / decrease in debtors	(35,732)	6,313
Increase / (decrease) in creditors	(11,899)	683
Net cash flow from operating activities	<u>652,352</u>	<u>25,109</u>

18 Related party transactions

Donations totalling £1,900 were made to the charity by one trustee during the year.