



HOPE DIGNITY & JUSTICE



REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR CHILDREN ON THE EDGE
FOR THE YEAR ENDING 28 FEBRUARY 2022

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HOPE, DIGNITY & JUSTICE

Children on the Edge envisions a world in which every child thrives regardless of their geography, ethnicity, gender, or caste. We place children at the heart of everything we do by working hand-in-hand with local communities to restore **hope, dignity, and justice**; and to actively involve everyone in creating transformation.

We believe in cultivating hope as a catalyst for change; a gritty, determined, can-do kind of hope that restores people's motivation and ability to transform their own lives. This year, we've seen this hope in the Kyaka II refugee camp, where children who were completely cut off from early years learning through the pandemic have been able to access community based, quality education. This was achieved through a new award winning Cluster group model which, even now schools have reopened, is continuing to make education accessible for thousands more Congolese refugee children.

We treat everyone with the dignity they deserve. We have witnessed that people who are pushed to the edge of society, overlooked, or told they are worthless often start to believe it. Those we work with have been completely sidelined during lockdown, facing around 18 months of school closures without the home support offered to other children. We ensured they have been noticed, protected and given access to decent education through this time. As schools reopened, thousands of Rohingya refugee children were met with flowers, chocolates, balloons and banners to underline just how much they are respected and valued. In India, children were given leading roles in encouraging friends out of child labour and back to school and, in Lebanon, Syrian refugee children graduated high school exams with flying colours, and went on to be celebrated with certificates, speeches and formal caps and gowns.

When it comes to justice, every child has rights, yet these are rarely realised for children living on the edge. Rohingya refugee children in Bangladesh are still banned from learning in their own language, so our digital lessons provide visual education, enabling them to finally learn in a meaningful way. In May 2021, after five years of campaigning with our partners in Uganda, we saw the passing of the Prevention and Prohibition of Human Sacrifice Bill. This new law aims to curb rampant cases of human sacrifice by addressing gaps in existing legislation, bringing justice and protection for hundreds of children who, without it, are at risk of being killed or mutilated by perpetrators acting with impunity.

When we began in 1990, the children on the edge we served were those incarcerated and forgotten in Romanian orphanages. Today, the "edge" takes us into refugee camps, slums, and warzones and, at the very end of this year, back to our roots in Romania and Moldova, supporting Ukrainian refugees fleeing Russian invasion.

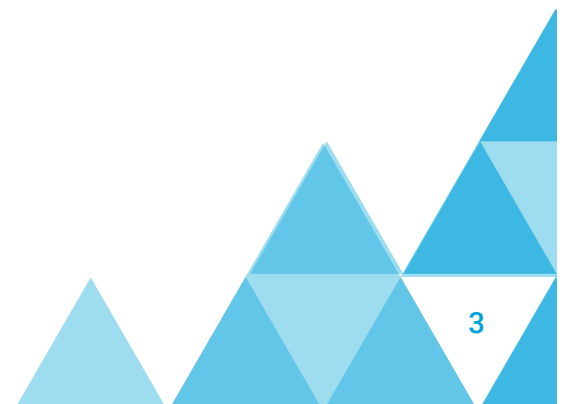
We want to thank each and every one of our supporters for your generosity. You have enabled us to act quickly, always supporting those most on the edge, and helped us to restore hope, dignity and justice to the communities we partner with.



Rachel Bentley
CEO & Founder



Stuart Gallimore
Chair of Trustees





In Bihar State, deep rooted caste discrimination against the 'untouchable' Dalit minority causes children to be ostracised from education and denied their rights. Societal exclusion has trapped slum communities in and around Patna in a cycle of poverty and low self-esteem. India faced a brutal second wave of COVID-19 this year, with Dalit communities given little support to survive both the virus and its resulting restrictions.

A few hours north, on the border of Nepal, Dalit children are growing up in brothel communities with no opportunity for education, and the situation has been compounded further by the pandemic.

PARTNERS

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

OBJECTIVES

- Counter caste discrimination and enable integration to mainstream school through the provision of supplementary education and support.
- Develop life skills, rights awareness, self expression, gender equality and confidence in Dalit children.
- Support Dalit communities to advocate for 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

Throughout lockdown, 3,000 families were provided with survival packs and a further 500 frontline health workers with safety kits, while a mobile mentoring programme identified and supported those most in need.

We supported 31 teachers in 31 learning centres for over 1,000 children. Children were given access to lockdown education through batch learning classes until classrooms re-opened in July.

Computer classes continued to run, providing basic skills for 250 children and support to apply for higher education and job opportunities.

A new 'Flourish' programme began for 340 teenagers, giving them extra support in navigating and understanding this stage of their adolescence.

30 students were able to continue with their NIOS (National Institute of Open Schooling) studies, which gives them the chance to take formal exams and access college or university in the future.

12 Child Parliaments were facilitated throughout the year providing training and advocacy opportunities for 152 children.

89 Women's Groups with over 1,057 members were trained on their rights, savings, parenting, small business loans, and the prevention of domestic abuse, child marriage and trafficking.

A rich variety of celebrations and competitions continued this year for thousands of children and local community members.

We provided basic education and care for 90 children, in three slum communities on the Nepal border, in one of Bihar's most renowned human trafficking areas.

ACHIEVEMENTS AND PERFORMANCE

The team were able to improve on their emergency response methods using learnings from the first COVID-19 wave, delivering efficiently to thousands of households through local networks.

The mobile mentoring programme was a great success, connecting 250 COVID-19 patients to medical support and oxygen, identifying 65 households for home visits, enabling testing for 250 people and circulating training videos to hundreds.

The child-led 'Back to School' programme was effective in encouraging children out of child labour and back into classrooms. Teachers gave such dedicated help to returning students that they adapted quickly and performed well in their Hindi, English and maths exams in December.

With two extra groups added this year, Child Parliaments continued to grow in confidence, advocating for their peers with government officials and leading in their communities.

There were nine new Women's Groups this year, making a total of 89. 50 'Community Resource Persons' were trained to increase their independence, and they created 'Model Women's Groups' to replicate success to new members.

The vast array of celebrations not only served to boost the self esteem and confidence of the children but were effective in increasing support for education in the local communities, and attracting new learners.

FUTURE PLANS

- Continue to support the activism work for Dalits in both urban and rural areas of Bihar State.
- Develop monitoring and evaluation processes using digital tools.
- Further develop digital education and opportunities for self expression in existing schools.
- Provide relief supplies to families affected by natural disasters and potential further COVID-19 outbreak.

"I have a dream to continue my studies and become a teacher in future. I lost my father in an accident after which we could not afford for all us children to study, but now my sisters and I are studying in the learning centres. I am in sixth grade now and, with the help of the teacher, I am enrolled with the government school".

ARTI KUMURI



BANGLADESH

DIGITAL LESSONS IN KUTUPALONG

Since 2009 we have been working to provide education and support to Rohingya refugee and slum dwelling children in Bangladesh. In Kutupalong refugee camp, children have little access to learning and are denied a curriculum in their own language. Some Rohingya have moved away from the crowded border area to 'enclave communities' where children are cut off from basic services, and slum dwelling children in Cox's Bazar also face financial and practical barriers to attending school.

All these children are in danger of growing up without an education, and this year, barriers increased further through ongoing lockdowns and school closures which not only prevented children from attending learning, but stopped many parents from earning.

PARTNERS

Mukti Cox's Bazar

OBJECTIVES

8,900 Rohingya refugee and Bangladeshi slum dwelling children access relevant primary education, gaining vital knowledge and skills, improving their everyday lives and future opportunities. This includes:

- The provision of 178 child friendly, colourful and creative classrooms with trained teachers.
- Access to genuine learning enabled through the breaking down of language barriers.
- The opportunity to express themselves, grow in confidence, have their voices heard and connect beyond the confines of their challenging environments.
- Improved access to basic health knowledge and care.
- Participation in the running of the programme along with parents and communities.

ACTIVITIES

Wide scale assessment conducted to determine learning gaps resulting from lockdown.

178 classrooms re-opened in September after 18 months of closures, with handwashing stations built, temperature checks and social distancing in place.

7,448 children were re-enrolled and given new school bags and learning materials.

The digital education curriculum was fully implemented, along with 30 videos on health awareness and a monitoring and evaluation system developed to assess impact.

Digital Moja Kids newsletters increased to a weekly production, and the first steps for connection with children in Uganda, India and Cambodia are underway.

Child Councils and School Management Committees have been facilitated in each programme area and received training on the importance of education.

Five model classrooms were established on Bhasan Char island, to create a benchmark of quality education for arriving Rohingya children.

A new six-classroom Learning Centre was built in Khurushkul community, Cox's Bazar, for 300 students who had been relocated due to the international airport expansion.

ACHIEVEMENTS AND PERFORMANCE

Re-opened classrooms had a 96% attendance rate, with the first term's evaluation showing:

- 96% of children reporting using what they have learnt at home, with parents appreciating their help with calculations for their businesses or shopping at the market.
- 89% of children reporting feeling liked at school, showing a boost in confidence.
- 100% of children were very glowing about their teacher; with 81% saying they love their teacher and 81% saying their teacher loves them.

Teachers, parents and children reported positive changes in students, including increased cleanliness, confidence, optimism and interest in learning.

Digital lessons increased attendance and enabled children to engage in meaningful learning in a language they can understand. 100% of teachers interviewed who have used the projector system think it is excellent for children's learning, whilst 100% of children love their video lessons, with 73% saying it's what they like most about school.

The Moja kids video newsletter has become a well-established favourite, increasing attendance, confidence, connection and joy among all the children in the classrooms.

Child Councils and School Management Committees have used their influence in local communities to increase attendance and advocate for the prevention of child marriage.

FUTURE PLANS

- Fully re-establish the programme after lockdown.
- Full implementation of digital education curriculum and weekly digital newsletters.
- Continue to develop monitoring and evaluation tools to assess impact.
- Children living in challenging environments in other countries join the Moja Kids platform, exchanging their own digital content.
- Build on and develop strong community ownership as the people see the growing benefits of their involvement.

"Myself and the children at my learning centre are very happy. I also like to teach through the projector, and the children come to school very happily. I am able to explain to the children quickly through the projector what I have been explaining for a long time through books"

ROJIN AKTER

Teacher in Kutupalong





Due to years of civil conflict in Kachin State in Myanmar, over 100,000 internally displaced people remain trapped in remote mountain camps, facing increasingly desperate conditions. Displaced children under the age of six have known little else but war and its resulting trauma. Whilst there is some primary education in these camps, there is no early years provision, at a crucial time in their development.

Since the military coup in February 2021 and the continuation of COVID-19 restrictions, those we work with have faced increasing challenges day to day, with severe shortages of food, firewood, healthcare services, livelihood opportunities, and education access. They have also experienced direct military attacks and further displacement.

PARTNERS

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

OBJECTIVES

- Ensure stability for young children living in a conflict environment and recovery from trauma, enabling them to enjoy being children in a vibrant, safe place each day.
- Provide access to quality early years learning, preparing children for transition to existing primary schools.
- Support parents and community members in their care of children and encourage them to contribute to management of the centres, ensuring long-term sustainability.
- Develop the strength, knowledge and agility of our partners in dealing with arising issues.

ACTIVITIES

From April 2021, the 14 Early Childhood Development (ECD) centres we support in nine internally displaced people's (IDP) camps were closed again due to COVID-19, and learning from home began again for 377 children.

168 students graduated from their ECD learning, with a ceremony and caps and gowns for all, despite most of their 2020 education having been from home.

36 teachers were provided with comprehensive refresher training

A two-day humanitarian relief programme for the hard-to-reach camps was facilitated, ensuring essential food items and COVID-19 prevention materials for 970 families (4,496 people).

Warm clothes were distributed to 340 children to help them manage in the high altitude winter temperatures. Clothing parcels included hats, coats, trousers, socks and shoes.

Our Project Manager and Project Assistant have studied for a diploma in Early Childhood Care and Development (ECCD), from the Myanmar Professional Business and IT School.

14 centres reopened in the first few weeks of January 2022 for 377 children. Enrolment numbers are expected to rise to 530 throughout 2022.

ACHIEVEMENTS AND PERFORMANCE

Adapting early education provision for a second year of (increasingly stringent) lockdown restrictions, in the most remote conditions, has continued to be an incredible feat, with home learning support maintaining the children's progress and enthusiasm.

Topics covered in the ECCD diploma have already benefited the staff in planning and supporting the programme, and been passed on to teachers for their development; enhancing our early years provision.

Community ownership has been maintained, with parents and ECD Committees continuing to help with renovations and the creation of indoor and outdoor supplies, as well as the distribution of warm clothes and food parcels.

Teachers have grown in confidence as a result of their training, especially with regard to lesson planning and interaction with children.

Delivering food relief was a huge achievement as travel to the programme areas, even for humanitarian relief, was not permitted. Through negotiating with the Kachin Independence Organisation's (KIO) COVID-19 Prevention Committee and the IDPs and Refugee Relief Committee (IRRC), our local partners were granted access to the most remote camps.

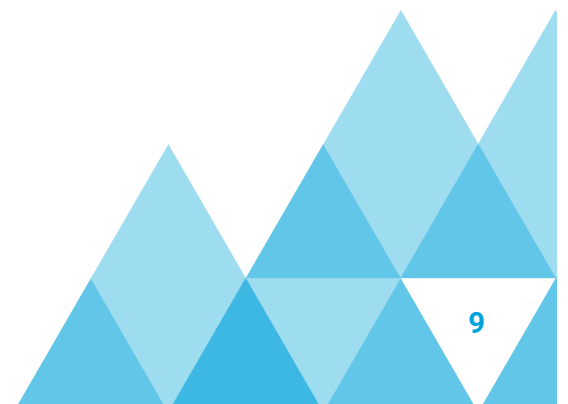
FUTURE PLANS

- Create awareness and increase funding for the support of IDPs in Kachin State.
- Provide relief supplies to families affected by the conflict as able, especially warm clothing for children during the cold winter months.
- Add a new centre to the programme.
- Improve centre facilities and replenish supplies which have been neglected due to the conflict and COVID-19 lockdowns.
- Support new IDPs coming to the camps or those wishing to return to their home communities.

"This year is a very tough year for every family in our camp. Some families could not even afford table salt for their meals. We are very pleased to have your assistance during this difficult period."

Kawn Mai Li

Teacher from Sha-it Yang





UGANDA - SLUM COMMUNITIES

In the slum communities surrounding Jinja, dwellers face poor sanitation, low employment and high crime rates. The majority of households struggle to access education for their children, often experiencing a disconnection from local services and a lack of awareness regarding effective child protection. In short, many children are at risk of abuse, neglect and exploitation, even child sacrifice.

These issues were further compounded for a second year by repeated lockdowns; shutting down schools, government services and cutting households off from earning opportunities for the vast majority of the year.

PARTNERS - Children on the Edge Africa

OBJECTIVES

At a local level - Support five slum communities to create protective environments for their children, through voluntary Child Protection Teams who work in each area to develop:

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

Replicate our Child Protection Team (CPT) model in key areas around Uganda, engaging with local government structures.

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

ACTIVITIES

Supported, trained and resourced all Child Protection Teams, now in six slum communities.

Established, trained and equipped a new Child Protection Team in Mafubira, linking in with government structures. Ongoing research, networking and needs assessments was carried out in Busia, Karamoja and Namataala, ready for further replication of the Child Protection Team model.

Delivered 81 Child Protection Team and wider community workshops across six areas, on issues including personal and community hygiene, tackling local crime, teen pregnancy, child counselling, addressing sexual assault, domestic violence.

Provided all Child Protection Team members and 50 struggling community members with food parcels to support them through lockdown.

500 children were provided with 'Cluster Group' early learning throughout Covid school closures and 136 students from our Early Childhood Development (ECD) centres received home study packs and ongoing support.

Wandago and Loco ECD centres were re-opened in January 2022 for 144 children. All children received full health checks, deworming and vitamin supplements.

Three Child Rights Clubs were supported to work alongside Child Protection Teams and trained in various child rights issues including the prevention of sexual exploitation and child labour.

New 'Lead Storyteller' programme was launched, to encourage five participants to take ownership in representing their work and their communities, using their own ideas and narrative.

103 small business owners were supported with 'education loans' and savings training, with the aim of helping parents to create reliable incomes to care for their children and afford school fees.

Together with fellow campaign members we rallied to ensure the passing of the Prevention and Prohibition of Human Sacrifice Bill, 2020 before dissolution of the 10th Parliament. This new law aims to curb rampant cases of human sacrifice in Uganda by addressing gaps in the existing legislation.

ACHIEVEMENTS AND PERFORMANCE

After five years of civil society campaigning, the Prevention and Prohibition of Human Sacrifice Bill, 2020 was finally passed by Ugandan Parliament on the 4th May 2021 and assented by the Prime Minister on the 14th July 2021.

Local workshops attracted an average of 70 people each session and CPTs handled extensive caseloads including 42 police referrals, 20 health referrals, 42 child labour cases, 65 domestic abuse cases, 52 child abuse cases and 24 missing children returned home safely.

Through this input into the community, Child Protection Teams saw a reduction in crime, domestic violence and sexual assault cases. Teams reported an improvement in parenting, more harmonious marriages and increased engagement from parents in supporting their children's learning.

Child Protection Teams were successful in encouraging many local children who had fallen into damaging life choices over lockdown, to go back to school when they reopened.

Slum areas have become cleaner, and as a result of negotiating with local landlords, in Masese I, 90% of the homes in the community now have latrines.

The new Child Protection Team in Mafubira dealt with a sexual assault case less than two weeks from starting, seeing the perpetrator charged and sentenced. The team has become well established and built good relationships with local authorities.

Advocacy from the Child Rights Clubs has resulted in many parents and teachers changing their treatment of local children for the better, including many refraining from physical abuse and the practice of child labour.

As a result of their home learning through lockdown, all Early Childhood Development learners made good progress and 41 were able to transition to primary one level.

FUTURE PLANS

- Maintain support for current Child Protection Teams and replicate an adaptation of the Child Protection Team model into Napak district, Karamoja
- Further develop the ECD centres and develop elements of digital learning, monitoring and evaluation.
- Continue to develop Child Rights Clubs and, if capacity allows, formulate plans to replicate in further communities.
- Maintain support for education loans and savings groups.



UGANDA - KYAKA II

Escalation of conflict in the Democratic Republic of Congo (DRC), has resulted in a continuous refugee influx over the last four years and Uganda currently hosts more than 1.4 million displaced people from neighbouring countries including the DRC.

Across 30 communities in Kyaka II refugee settlement, parents have been trying their best to provide early learning for their youngest children, but most of the buildings they use are dilapidated and many teachers were untrained. Thousands of 3-6 year olds have nowhere safe to go during the day and are missing out on education and support at this crucial stage of their development.

PARTNERS

Children on the Edge Africa and LILE INAM ECD Consultancy

OBJECTIVES

- Ensure the healthy development and wellbeing of 5,000 young Congolese refugee children, helping them to improve their mental and physical wellbeing, express themselves, process any trauma, play and enjoy being children.

- Provide them with child-friendly early learning using the national ECD Framework, imparting critical numeracy, literacy and social skills that will help them in the future.
- Support community structures to take ownership of the programme through the development of Centre Management Committees (CMCs).
- Renovate 30 venues into bright, colourful centres.
- Train 180 local refugees to teach and gain accredited qualifications.
- Generate additional, sustainable income for teachers through small business loans.

ACTIVITIES

Provided 6,750 children with home learning materials, support, and connection with early learning radio lessons five days a week.

Piloted new Cluster Learning Approach to facilitate learning through lockdown and meet the overwhelming longer term demand for early education in Kyaka II. This included:

- A short-term trial for 2,896 children in May, identifying 90 Cluster points and recruiting 90 teachers.

- The development of a targeted pilot in 10 identified Cluster points in September, for 896 children. This involved a baseline survey and endline assessment for 400 children, teacher training, the establishment of Cluster Management Committees, and Focus Group analysis with 97 stakeholders.
- Cluster groups were then scaled up to further zones, increasing enrolment to 1,024 children to improve access to early years education and assist with overwhelmed classrooms.
- Work began on the creation of a new assessment model looking at measuring learning through play.

Partnered with Haileybury Youth Trust to complete six new Early Childhood Development centres (with four-stance Ventilated Improved Pit (VIP) latrines) and begin building of a further four. Work uses sustainable methods, training 24 new refugee building apprentices.

Face to face teacher training continued for 233 teachers on various certificate levels over the year, with exams supervised by Makerere University in February for 48 candidates.

30 Early Childhood Development centres re-opened their doors in January 2022 after over 18 months of lockdown, enrolling 5,539 children.

Continued to provide 28 small business loans for teachers to generate independent sustainable incomes.

ACHIEVEMENTS AND PERFORMANCE

Our Cluster Learning Approach model was selected as a winner in the 2021 Theirworld Education Innovation Awards and commended by the Senior Education Officer from UNHCR Kampala as a model for early refugee education in the area.

Initial learnings from the pilot endline assessment showed a 6.2 % improvement in International Development and Early Learning Assessment (IDELA) test scores for children in Cluster groups, who had just 13 hour's input over three months. The strongest impact was seen with 13.5% improvement in emergent literacy and 9.4% in social emotional domains.

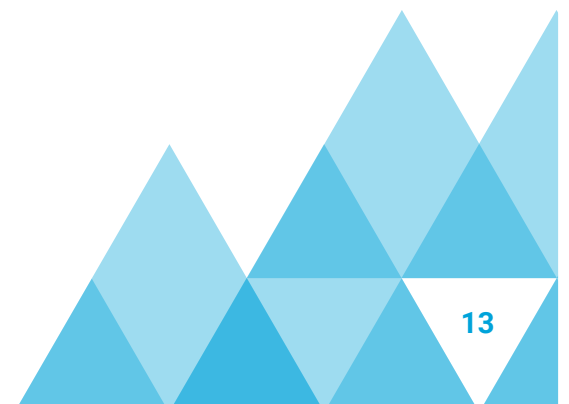
Six newly built centres were added to four built last year, nearing our goal of refurbishing and rebuilding 14 centres. Completed centres were handed over to communities in time for schools to be re-opened in January 2022 and the four remaining construction sites were near completion by the end of the financial year.

28 small business loans for teachers have enabled them to successfully create additional means of income, and repayment levels have been strong.

42 teachers graduated in their teaching certificates after passing their Makerere University exams, along with 24 refugee apprentices, a representative from the District Education Office commented, *"This is the first time in the entire district to have an ECD caregivers' graduation and indeed Children on the Edge Africa is a game changer. The issue of using untrained teachers should be something of the past."*

FUTURE PLANS

- Scale up the new ECD Cluster programme into a 5th zone of Kyaka refugee settlement
- Perfect the model and galvanise support to fund the roll out of the model into the rest of the Kyaka refugee settlement. (a further 5 zones) This will enable access to early years learning for approximately 10,000 children in the Kyaka refugee settlement.
- To write up the model and share with Government, UN and other agencies to see if it can be used in other refugee settlements in Uganda and further afield.
- Train up further refugees as teachers to enable the expansion of the Cluster model into the rest of the Kyaka refugee settlement.
- Help support the newly built 14 ECD centres run effectively and become sustainable.





Lebanon not only hosts an estimated 1.5 million Syrian refugees, but political instability, economic freefall, currency devaluation and the effects of COVID-19 have forced four out of five citizens under the poverty line in the last year.

In the midst of this, Syrian refugee children living in the informal settlements of Bekaa Valley are the hardest hit, and continue to face barriers to education and support.

PARTNERS

Triumphant Mercy Lebanon

OBJECTIVES

- Bridge the education gap for Syrian refugee children and prepare them for the future by ensuring quality education, with trained teachers from their own community.
- 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.
- Provide vocational training and IT skills to resource children for a potential return to Syria.

ACTIVITIES

Supported quality education in a school in Zahle for 169 Syrian refugee children. They are taught by Syrian refugee teachers in their own dialect, using a bespoke Syrian and Lebanese curriculum. The school provides:

- Arabic, maths, science, history, geography and English, using Montessori techniques.
- Computer literacy and IT.
- Vocational classes in carpentry and sewing.
- New dance and football lessons this year.
- A new primary prep class for younger children.

Intermittent lockdowns persisted, with the longest school closure this year being from March - May 2021, during which time the children were supported with lessons in the camps, home learning materials and support. They also worked through most of the summer holiday to catch up on their learning.

13 Grade 9 students were supported to study for their high school certificates, and take a challenging trip across the border to Syria to sit their exams.

Facilitated 'Shine for Girls' programme for 17 girls aged 12 -14 to develop their self esteem and confidence.

Opened IT and sewing classes up to the wider community to invest in the skills and wellbeing of parents.

Supported our partners to deliver fuel vouchers for over 500 families struggling through the worst snowstorm in a decade.

Grade 9 students took the initiative to launch a project to support their local communities by rebuilding tents and fixing clothes.

ACHIEVEMENTS AND PERFORMANCE

All 13 Grade 9 students passed their high school exams in Syria. With the average pass rate being 75% for schools, this was an amazing result for the group. The Zahle school was the only place in Lebanon to get a 100% success rate in these exams.

100% of children interviewed said how much they enjoy school, 70% saying that learning is the thing they love the most.

All the children also said they are 'well liked' in class. This number increased throughout the year and shows an improvement in confidence and self worth. All children also felt that what they were learning would help them in the future, including finding employment, achieving dreams, independence and confidence.

By September the fuel and power crisis began to impair the team's ability to get the children to school and run the lessons. With great dedication they found solutions, creating their own store of fuel for buses and sourcing generators to keep the school running.

After an initial dip in the children's confidence brought about by the disruption to routines through lockdown, interviews showed how confidence quickly improved as they re-engaged in class.

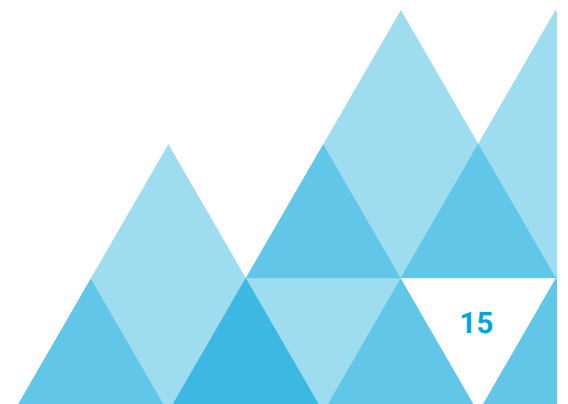
Women from the sewing classes report how they have gone on to find tailoring work to support their families as a result of the skills developed.

All Syrian refugee teachers reported that their role has had a significant impact on their lives, giving them confidence, purpose, pride, social status, respect, independence and an improved financial situation.

FUTURE PLANS

- Continue to support the school in Zahle and focus on preparing children for transition to mainstream education or a return to Syria.
- Further equip our partners with resources to expand and diversify their own fundraising, enabling them to sustain the programme.
- Launch programme to support small business start ups in the refugee community.
- Develop upcycling programmes using tailoring and carpentry skills.
- Further the work of the 'Shine' course to strengthen girls' confidence and ambition

"I use what I learn in my life. I can manage myself in a public place because I can read and understand numbers. If I get lost, I can read the signs to help me get home. Wherever I go I won't get lost because I can read." Hatem - Student in Zahle e learning centres. I am in sixth grade now and, with the help of the teacher, I am enrolled with the government school".



UKRAINE REFUGEE RESPONSE

At the very end of the financial year, on the 24th February, the Russian military invaded Ukraine, shattering peace in Europe and bombarding a democracy of 44 million people. In the following weeks over 10 million people have been displaced, both internally and over the borders to neighbouring countries, including Romania and Moldova where Children on the Edge worked closely with local partner organisations between 1990 to 2012.

Our relationships with our partner organisations in both these countries (Speranta Centre in Moldova and Fundația COTE în Romania) remain strong to this day and, thanks to the generous support of our donors, we were able to move quickly to help them respond to the crisis on the ground.

In Moldova we began by supporting three transit centres for refugees, based in Tudora, Chișinău, and a larger hub further inland in Vatici. All three centres are linked up, with transport provided where necessary between them as refugees travel through the country.

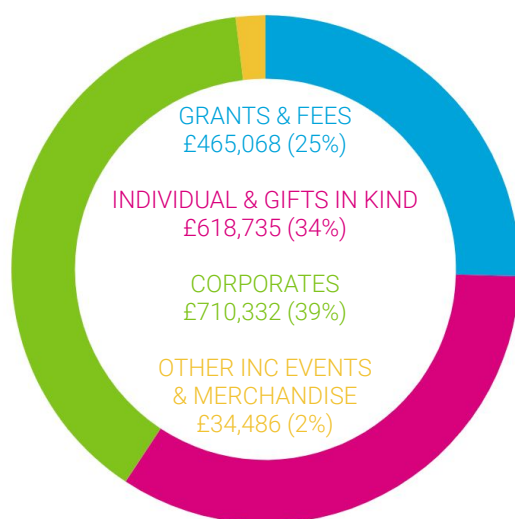
In Romania, we set up a dedicated, flexible emergency fund so our partners could respond to the needs of the most marginalised refugees as they emerge.

As the situation is changing on a daily basis, we will continue to monitor the situation and how we can support those refugees who need it most.



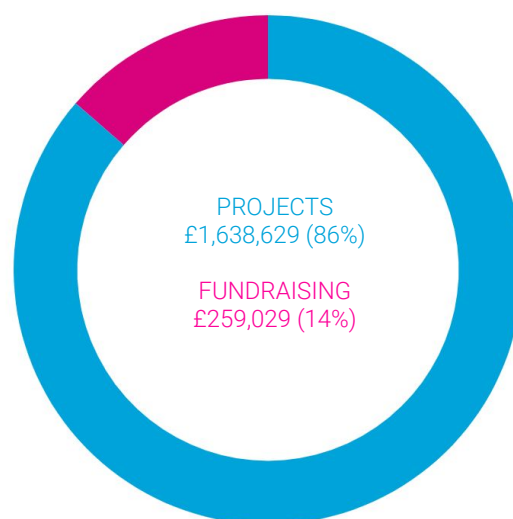
FINANCE

INCOME BREAKDOWN



TOTAL INCOME: £1,828,621

EXPENDITURE SPLIT



TOTAL EXPENDITURE: £1,897,658

Children on the Edge is in a strong position to serve the needs of the most marginalised and vulnerable children around the world despite the ongoing economic and political challenges that continue to impact the charity sector.

This is only possible because of the ongoing generosity of supporters, from one-off donors to those who give every month, businesses of all sizes, trusts and institutional funders as well as those who give their time.

We deeply appreciate every single one of you. Thank you.

INCOME

Throughout the year, we have seen Income from a broad range of sources. This mix of Trust, Corporate and Individual donors remains a focal point of our strategy to ensure organisational health.

Whilst overall income was down on the previous year, this was largely due to one significant donor moving their financial year which resulted in no income from them during the period. They remain a supporter and their planned income has since arrived.

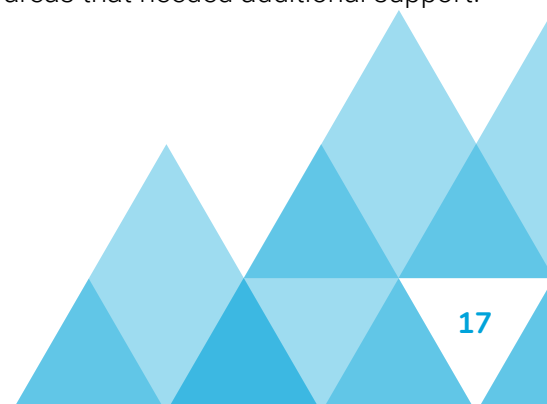
Additionally, some of the spike in income from one corporate funder during the first lockdown has returned to previously forecast levels.

EXPENDITURE

Overall programme spending has remained consistent at £1,897,658 although as we managed the impact of the COVID pandemic in all locations, we saw fluctuations throughout the year.

We managed to adapt and continue to run services during lockdowns in both the UK and on project locations as well as re-start full operations once restrictions were lifted.

Where savings were made, we used surplus funds in areas that needed additional support.



FINANCE

RESTRICTED FUNDS

The restricted funds balance has reduced from £632,880 to £425,541 as planned. We currently hold restricted balances for our work in Bangladesh, Lebanon and Kachin State, Myanmar. The largest of these restrictions applies to our work with the Rohingya in Bangladesh (balance of £280,901) which is also our largest programme.

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

RESERVES POLICY

Reserves are required to ensure the continued smooth operation of the charity, to cope with any unexpected eventualities and to enable any one off expenditure that is deemed appropriate for the charity. The trustees have agreed that in addition to any designated funds the free reserve balance should ideally be no more than 25% of the coming year's forecast expenditure. The current level of free reserves is 9% of the 2022-2023 forecast expenditure and therefore at an acceptable level.

FUND BALANCES AS OF 28/02/2022

Restricted Funds: £425,541
Designated Funds: £1,572,483
Free Reserves: £229,221
Total Funds: £2,227,245

The level of funds is planned to reduce over the coming years as we focus on programme growth and the peak of income from some sources during COVID returns to more normal levels.

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

DESIGNATED FUNDS

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

At present, given the uncertainty of the economic and political situation, specifically, inflation, the cost of living crisis, the impact of the war in Ukraine as well as the challenges of living with COVID, the trustees have agreed to designate 9 months of UK and international expenditure..

INVESTMENT POLICY AND OBJECTIVES

In 2021-2022 the charity achieved an income of £1,628 from its deposit account interest. In general, any fund 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 Compensation 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.

FUNDRAISING



OUR APPROACH TO FUNDRAISING

Our fundraising team works to raise funds in a number of different ways; engaging individual donors, soliciting gifts from foundations and trusts, a growing regular giving scheme, strategic corporate partnerships as well as community fundraising and challenge events.

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

We are registered with the Fundraising Regulator and comply with all the relevant standards set out in the Code of Fundraising Practice. All fundraising staff receive training relating to the Code of Practice during induction, and relevant implementation policies (e.g. Finance policy, Fundraising Complaints policy) are reviewed each year with the fundraising team. Any areas of concern regarding compliance are raised with the COO and the trustees.

In the year 2021/2022 we received no fundraising complaints.

HOW WE PROTECT VULNERABLE PEOPLE

We are signed up to the Fundraising Preference Service to enable individuals to opt out from receiving fundraising communications from us. We do not produce mass mailings with donation asks, any fundraising campaigns are led through email newsletters where there is a clear process to opt out of future newsletters.

We are in the process of reviewing and publishing a vulnerable persons policy to guide our fundraising and communications teams conduct with potentially vulnerable supporters. In 2022 we plan to launch a small raffle with our partners The Body Shop at Home, so we have extended our vulnerable person's policies to include a Responsible Gambling Policy.

FUNDRAISING

FUNDRAISING HIGHLIGHTS

Our fundraising year was strengthened with a mix of digital and online connection with supporters, as well as face to face happening again. A particular highlight from 2021 has been the launch of a partnership with Pennies and Montezuma's allowing their customers to make small micro-donations with purchases.

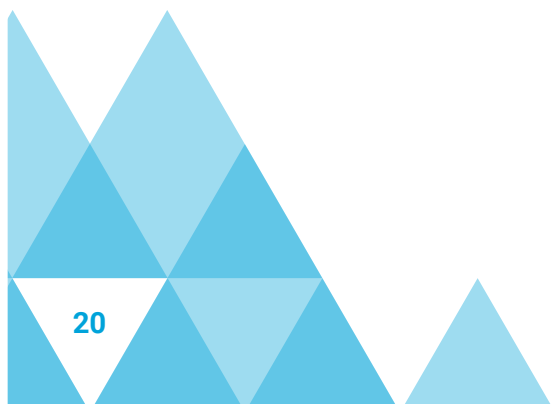
With new roles in our fundraising team, we were able to trial and launch several new fundraising events, including the Big October Cake Bake as well as some virtual challenges; Jog 50 miles in June, Walk 100 miles in July and Squatober. More than 600 supporters took part in these new events in 2021, raising over £45,000.

Local support in Sussex, and connections through The Body Shop at Home led to more partnerships with schools; we are really grateful to students and staff at Hall Green Infants, Benson Community School, Prebendal School, Fishbourne Primary and Glebelands for their support.

We are grateful to so many grant makers and individuals who generously responded to the continuing COVID-19 crisis and donated to help us reopen schools safely towards the end of the year, as COVID restrictions were finally lifted across all our locations.

We ran our third matched giving campaign with the Big Give in December, investing in a new 'cluster model' to deliver community-based Early Years education for Congolese refugees in Uganda. With thanks to matching funders; the Charles Jacob Charitable Trust, Pacific Star Charitable Trust and the Coles-Medlock Foundation, we were able to connect with new donors, inspire 225 donations and raise an incredible £40,922 during the campaign.

We were delighted that this new cluster model also won Theirworld's 2021 Education Innovation Award. The prize for Children on the Edge and four other winners, was a £50,000 grant, masterclasses and mentoring to help us scale up our cluster model to reach thousands more children.



SAFEGUARDING

Safeguarding is critical to the child-centered approach to our programmes and cannot be done in isolation; it is only truly effective when we work collaboratively with our programme partners to protect all those at risk of harm, abuse or neglect.

Despite the impact and challenges faced over the last twelve months by COVID-19 we are assured by our partners that there has been no disruption to safeguarding provision across the programmes we support.

There was a safeguarding allegation made against a member of staff in Africa. This was referred to the UNHCR Safeguarding team to do an independent investigation. The result was that the allegation was not upheld. In light of this, training for all COTE Africa staff has increased and all Codes of Conduct are being renewed.

SERIOUS INCIDENT REPORTS

During the year there were no serious incidents to report to the Charity Commission.



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 - 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

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 2022 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

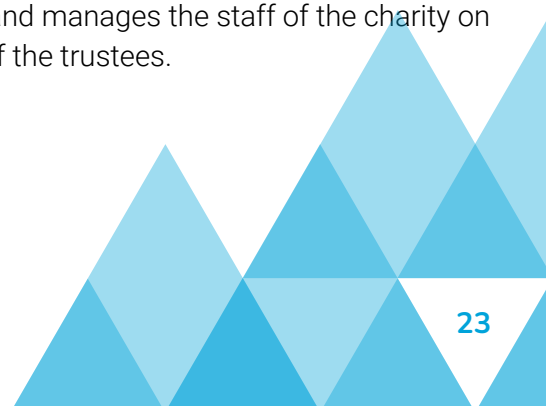
The Memorandum and Articles of Association allow for no less than three trustees to be appointed. Trustees all serve for a period of three years at which point the Articles of Association require them to resign as a trustee and seek re-election if they wish to continue to act. New trustees are nominated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



STRUCTURE, GOVERNANCE & MANAGEMENT

WIDER NETWORK

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

PAY POLICY FOR SENIOR STAFF

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

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in other charities of a similar size. The remuneration bench-mark is the mid-point 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.

With international operations, travel and civil unrest in project locations present the most likely risk with policies and insurance, so we have regular checks to mitigate these.

The risk of the impact of the departure of key staff is mitigated through creating a strong working culture and environment as well as succession planning and engaging all staff in the vision, strategy and plans.

Our budget and regularly reviewed fundraising plans, as well as reserves ensure we have adequate funding. Strict policies and controls help reduce the risk of any financial fraud or mismanagement in project locations.

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: 23 June 2022

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 2022 set out on pages 30 to 41. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 28th February 2022 and of the incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF CHILDREN ON THE EDGE

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 25, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- 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;

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF CHILDREN ON THE EDGE

- 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; and
- reviewing the charity's correspondence with relevant regulators including the Health and Safety Executive, and the charity's legal advisors.

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.

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF CHILDREN ON THE EDGE

Use of our report

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

Scott Vevers Ltd

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

Date: 7 JULY 2021

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

Children on the Edge
Statement of Financial Activities
(Incorporating an Income and Expenditure Account) for the Year Ended 28 February 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	2	891,881	437,186	1,329,067	1,635,845
Charitable activities	3	22,800	442,268	465,068	731,159
Other trading activities	4	2,982	-	2,982	7,877
Investments: deposit account interest		1,628	-	1,628	2,269
Other income	5	29,876	-	29,876	(23,625)
Total income		<u>949,167</u>	<u>879,454</u>	<u>1,828,621</u>	<u>2,353,525</u>
EXPENDITURE ON:					
Raising funds					
Cost of generating voluntary income	6	259,029	-	259,029	199,280
Charitable activities					
Provision of services to vulnerable children	7	551,836	1,086,793	1,638,629	1,696,671
Total expenditure		<u>810,865</u>	<u>1,086,793</u>	<u>1,897,658</u>	<u>1,895,951</u>
Net income		138,302	(207,339)	(69,037)	457,574
Gross transfers between funds	14	-	-	-	-
Net movement in funds for the year		138,302	(207,339)	(69,037)	457,574
Total funds:					
Brought forward		1,663,402	632,880	2,296,282	1,838,708
Carried forward		<u>1,801,704</u>	<u>425,541</u>	<u>2,227,245</u>	<u>2,296,282</u>

The notes on pages 33 to 41 form an integral part of these financial statements.

Children on the Edge
Balance Sheet as at 28 February 2022

Company Registration No. 4996130

		2022	2021
	Note	£	£
Fixed assets			
Tangible assets	11	-	3,385
Current assets			
Debtors	12	16,529	36,684
Cash at bank and in hand		2,239,705	2,276,943
		<u>2,256,234</u>	<u>2,313,627</u>
Creditors:			
Amounts falling due within one year	13	<u>(28,989)</u>	<u>(20,730)</u>
Net current assets		2,227,245	2,292,897
Net assets		<u>2,227,245</u>	<u>2,296,282</u>
Funds			
Restricted funds	14	425,541	632,880
Unrestricted funds	14	1,801,704	1,663,402
Total funds		<u>2,227,245</u>	<u>2,296,282</u>

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

Whilst the company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies and the members have not required the company to obtain an audit under section 476 of the Act, the company is subject to audit under the Charities Act 2011.

The financial statements were approved by the Board of Trustees on 23rd June 2022 and signed on its behalf by:

Stuart Gallimore

Mr S Gallimore - Trustee

The notes on pages 33 to 41 form an integral part of these financial statements.

Children on the Edge
Statement of Cash Flows
as at 28 February 2022

	Note	2022	2021
		£	£
Net cash flow from operating activities	16	(38,866)	455,821
Cash flow from investing activities			
Payments to acquire tangible fixed assets		-	-
Interest received		<u>1,628</u>	<u>2,269</u>
Net cash flow from investing activities		1,628	2,269
Net (decrease) / increase in cash and cash equivalents		<u>(37,238)</u>	<u>458,090</u>
Cash and cash equivalents at 1 March 2021		2,276,943	1,818,853
Cash and cash equivalents at 28 February 2022		<u><u>2,239,705</u></u>	<u><u>2,276,943</u></u>

The notes on pages 33 to 41 form an integral part of these financial statements.

1 General information

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

Accounting policies

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

Basis of preparation

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

Incoming resources

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

Classification of expenditure

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

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources. Costs of raising funds are those costs incurred in attracting voluntary income.

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

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Assets costing less than £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 - 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

	2022	2021
	£	£
Gifts from individuals	613,235	702,811
Corporate fundraising activity	710,332	932,722
Gifts and services in kind	5,500	312
	<u>1,329,067</u>	<u>1,635,845</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

	Activity	2022	2021
		£	£
Grants	Provision of services to vulnerable children	465,068	731,659
Volunteer fees	Provision of services to vulnerable children	-	(500)
		<u>465,068</u>	<u>731,159</u>

4 Other trading activities

	2022	2021
	£	£
Fundraising events	1,156	7,396
Sale of merchandise	1,826	481
	<u>2,982</u>	<u>7,877</u>

5 Other income

	2022	2021
	£	£
Employers relief	4,000	4,000
Impact of Covid	826	4,727
Foreign currency gains / (losses)	25,050	(32,352)
	<u>29,876</u>	<u>(23,625)</u>

6 Costs of raising funds

	2022	2021
	£	£
Fundraising costs	34,226	30,194
Staff costs	212,822	157,027
Support costs	11,981	12,059
	<u>259,029</u>	<u>199,280</u>

7 Charitable activities costs

	2022	2021
	£	£
Provision of services to vulnerable children		
Direct costs	513,603	334,648
Grant funded activities (see below)	725,306	998,084
Staff costs (including travel)	243,742	240,417
Support costs	137,415	106,524
Governance costs	18,563	16,998
	<u>1,638,629</u>	<u>1,696,671</u>

The functional split of support costs is as follows:

	£	£
Communications	8,658	3,395
Staff costs	74,072	53,606
Accommodation costs	28,291	26,562
Office costs	18,833	14,273
Insurance	2,057	1,755
Accountancy	18,094	17,617
Depreciation and profit on sale of tangible fixed assets	3,385	5,395
Apportioned to fundraising and governance costs	(15,975)	(16,079)
	<u>137,415</u>	<u>106,524</u>

The functional split of governance costs is as follows:

	£	£
Staff costs	7,222	6,936
Support costs	3,994	4,020
Legal costs	1,149	114
Auditor's remuneration	6,198	5,928
	<u>18,563</u>	<u>16,998</u>

8 Grants payable

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

	2022	2021
	£	£
Mukti (Bangladesh)	462,868	627,020
Kachin Development Group (Burma)	39,278	39,083
Parivartan Kendra (India)	6,733	15,687
Navjeevan Educational and Social Welfare Society (India)	96,816	108,540
Tatvasi Samaj Nyas (India)	-	9,469
Miscellaneous grants (Lebanon)	2,000	-
Miscellaneous grants (Thailand)	1,194	12,297
Triumphant Mercy (Lebanon)	116,417	185,988
	<u>725,306</u>	<u>998,084</u>

9 Resources expended

Operating profit is stated after charging:

	2022	2021
	£	£
Other operating leases	17,900	17,900
The audit of the company's annual accounts	6,198	5,928
Depreciation of owned assets	<u>3,385</u>	<u>5,396</u>

10 Staff costs

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

	2022	2021
	£	£
Wages and salaries	355,257	301,923
Social security costs	33,919	28,488
Pension costs	47,932	35,843
Overseas staff costs	84,744	71,783
Grant funded overseas staff costs	67,763	62,982
	<u>589,615</u>	<u>501,019</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:

	2022	2021
	No.	No.
Projects	3.23	3.15
Fundraising and publicity	5.66	4.48
Support	1.66	1.37
Governance	0.10	0.10
Overseas	16.50	14.90
	<u>27.15</u>	<u>24.00</u>
The average number of staff employed in UK (Headcount)	<u>13.00</u>	<u>11.20</u>

11 Tangible fixed assets

	Plant & machinery	Motor vehicles	Total
	£	£	£
Cost			
As at 1 March 2021	20,646	11,232	31,878
Disposals	(7,268)	-	(7,268)
As at 28 February 2022	<u>13,378</u>	<u>11,232</u>	<u>24,610</u>
Depreciation			
As at 1 March 2021	19,844	8,649	28,493
Charge for the year	802	2,583	3,385
Eliminated on disposals	(7,268)	-	(7,268)
As at 28 February 2022	<u>13,378</u>	<u>11,232</u>	<u>24,610</u>
Net book value			
As at 28 February 2022	<u>-</u>	<u>-</u>	<u>-</u>
As at 28 February 2021	<u>802</u>	<u>2,583</u>	<u>3,385</u>

12 Debtors

	2022	2021
	£	£
Other debtors	<u>16,529</u>	<u>36,684</u>

13 Creditors: Amounts falling due within one year

	2022	2021
Trade creditors	3,504	2,180
Social security and other taxes	10,800	5,454
Other creditors and accruals	14,685	13,096
	<u>28,989</u>	<u>20,730</u>

14 Movement in funds

	At 01.03.21 £	Net movement in funds £	Transfers between funds £	At 28.02.22 £
Restricted funds				
India	20,961	(20,961)	-	-
Lebanon	200,620	(118,034)	-	82,586
Bangladesh	361,206	(80,305)	-	280,901
Burma borders (including Kachin state)	50,093	11,961	-	62,054
	<u>632,880</u>	<u>(207,339)</u>	<u>-</u>	<u>425,541</u>
Unrestricted funds				
Designated funds				
Lebanon	-	-	-	-
Uganda	668,428	-	(268,157)	400,271
Bangladesh	192,804	-	50,200	243,004
Burma	8,706	-	(8,706)	-
India	218,793	-	(68,976)	149,817
Ukraine	-	-	200,000	200,000
UK based costs	466,275	-	113,116	579,391
	<u>1,555,006</u>	<u>-</u>	<u>17,477</u>	<u>1,572,483</u>
General fund	108,396	138,302	(17,477)	229,221
Total unrestricted funds	<u>1,663,402</u>	<u>138,302</u>	<u>-</u>	<u>1,801,704</u>
Total funds	<u>2,296,282</u>	<u>(69,037)</u>	<u>-</u>	<u>2,227,245</u>
2021	£	£	£	£
Restricted funds				
India	-	20,961	-	20,961
Lebanon	219,657	(19,037)	-	200,620
Bangladesh	653,912	(292,706)	-	361,206
Burma borders (including Kachin state)	41,328	8,765	-	50,093
	<u>914,897</u>	<u>(282,017)</u>	<u>-</u>	<u>632,880</u>
Unrestricted funds				
Designated funds				
Uganda	244,687	-	423,741	668,428
Bangladesh	11,363	-	181,441	192,804
Burma	-	-	8,706	8,706
India	106,849	-	111,944	218,793
UK based costs	206,640	-	259,635	466,275
	<u>569,539</u>	<u>-</u>	<u>985,467</u>	<u>1,555,006</u>
General fund	354,272	739,591	(985,467)	108,396
Total unrestricted funds	<u>923,811</u>	<u>739,591</u>	<u>-</u>	<u>1,663,402</u>
Total funds	<u>1,838,708</u>	<u>457,574</u>	<u>-</u>	<u>2,296,282</u>

14 Movement in funds (continued)

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

	Incoming resources £	Resources expended £	Movement in funds £
Restricted funds			
India	106,585	127,546	(20,961)
Lebanon	9,907	127,941	(118,034)
Uganda	241,943	241,943	-
Bangladesh	455,200	535,505	(80,305)
Burma borders (including Kachin state)	65,819	53,858	11,961
	<u>879,454</u>	<u>1,086,793</u>	<u>(207,339)</u>
Unrestricted fund			
General fund	949,167	810,865	138,302
	<u>1,828,621</u>	<u>1,897,658</u>	<u>(69,037)</u>
2021	£	£	£
Restricted funds			
India	186,506	165,545	20,961
Lebanon	155,680	174,717	(19,037)
Uganda	269,957	269,957	-
Bangladesh	477,940	770,646	(292,706)
Burma borders (including Kachin state)	75,148	66,383	8,765
	<u>1,165,231</u>	<u>1,447,248</u>	<u>(282,017)</u>
Unrestricted fund			
General fund	1,188,294	448,703	739,591
	<u>2,353,525</u>	<u>1,895,951</u>	<u>457,574</u>

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

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

15 Analysis of fund balances between net assets

	Restricted funds £	Designated funds £	Unrestricted funds £	Total £
Fixed assets	-	-	-	-
Current assets	425,541	1,572,483	258,210	2,256,234
Creditors	-	-	(28,989)	(28,989)
Total funds	425,541	1,572,483	229,221	2,227,245

2021	£	£	£	£
<i>Fixed assets</i>	-	-	3,385	3,385
<i>Current assets</i>	632,880	1,555,006	125,741	2,313,627
<i>Creditors</i>	-	-	(20,730)	(20,730)
Total funds	632,880	1,555,006	108,396	2,296,282

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

	2022 £	2021 £
Net (loss) / income for the year	(69,037)	457,574
Interest receivable	(1,628)	(2,269)
Depreciation and impairment of tangible fixed assets	3,385	5,396
Decrease / (increase) in debtors	20,155	(485)
Increase / (decrease) in creditors	8,259	(4,395)
Net cash flow from operating activities	(38,866)	455,821

17 Gross obligations under operating leasing agreements

As at 28 February 2022 the charity had future minimum lease commitments as follows:

	2022 £	2021 £
Not later than 1 year	17,880	17,900
Later than 1 year and not later than 5 years	28,310	46,242
	46,190	64,142

18 Related party transactions

Donations totalling £2,961 were made to the charity by three trustees during the year.