



WAR
child

**ANNUAL REPORT
AND FINANCIAL STATEMENTS**

YEAR ENDED 31 DECEMBER 2023

Company number: 3610100
Registered charity: 1071659

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Cover image: A child from the Roma Community in a War Child supported school, Ukraine.

Photo credit: Sharron Lovell

1. A FOREWORD FROM THE CHAIR

The Board of Trustees of War Child UK are pleased to present the annual report and accounts for 2023.



It was an unprecedented year for children living in conflict – with the continuation of war in Ukraine, tragic earthquakes in Syria and Afghanistan and other crises around the world. Globally, the number of children living amid armed conflict has risen to a total of 230 million. 2023 will also be remembered for the latest, devastating escalation of violence in the Middle East, with the deadly attacks by Palestinian armed groups on 7 October followed by an Israeli retaliation that by the end of 2023 killed an estimated 14,000 children and left virtually the entire population of Gaza in urgent need of aid. The conflict has implications right across the region, including in Lebanon and Yemen.

War Child exists to protect children. We are a non-governmental humanitarian organisation. Our independence includes an obligation not to support any armed actor, regardless of their position in a conflict. This is fundamental to our ability to work in contested spaces. We must prioritise the needs of the most vulnerable children, wherever they are, above all else. Our strict impartiality, whilst staying true to our values and ways of working, means we are able to build trust within communities, and continue to treat all children equally, and with the respect they deserve.

These principles have always been a fundamental part of our work; they have been critical to hold onto in the context of the October 7th attack and its aftermath. A rising tide of antisemitism, Islamophobia, and other prejudice must be condemned – and we do that unequivocally. Beyond that, we can all agree that children do not start wars, but they do bear the brunt of them. Our position as a humanitarian agency, committed to supporting children wherever we see need, has never been more important.

Much of our focus in 2023 was on forming the War Child Alliance, alongside War Child organisations in the Netherlands, Sweden and Germany, and Children in Conflict in the USA. Between us we will fund a global programme across 14 countries to provide education and psychological support to one million children a year. We believe that by pooling our resources and sharing our expertise, we can help more children around the world whose lives are affected by conflict.

War Child UK has an important role to play in bedding in the new Alliance organisation, as well as refocusing our efforts on fundraising, comms and advocacy support that will be crucial to ensuring the Alliance's longer-term success. The scale of the challenge has never been bigger, but the strength we have established in our fundraising and the unwavering commitment of our team and key supporters means we are in strong position to respond to this challenge.

We reached 361,274 children, young people and carers in 2023, helping them access education and receive the psychological support they desperately need to recover from the trauma of experiencing conflict. When children face unprecedented threats to their safety and wellbeing, we will continue our vital work making sure that we are there for them – and that the work we do will have a positive impact on their childhood and future lives.

John Fallon
Chair of Trustees

2. EXECUTIVE SUMMARY

In 2023, we reached 361,274 children, young people and adults with specialist support, designed to address the psychological impact of conflict on children, as well as support their education, their individual development, and their basic needs.

We did this in some of the most difficult places to operate, including the remoter parts of Western Afghanistan and close to the frontline in Ukraine. War Child was founded 30 years ago by individuals in Bosnia and the UK who were determined to make sure that children, who never initiate a conflict, were not left without help when the fighting destroyed their homes, their schools and their families. In 2023, we were proud to be able to transmit the power of these ideals to local communities in so many different conflicts.

2023 presented many challenges, some of which we only partially overcame. In Afghanistan, we had plans, and funding, to reach over 150,000 children across three provinces. However, these plans were made more difficult by an edict issued by the de facto authorities in Afghanistan declaring that women would not be allowed to work with NGOs. As a result, all NGOs suspended their activities in Afghanistan whilst they negotiated with the authorities on what the ban actually meant, and how we could still provide services to girls in need. By March, we were able to restart some of our programming and focus on reaching children worst affected by the recent fighting and the collapse of the Afghanistan economy. At the year end, we have reached over 44,000 children and carers in Afghanistan. This number is not as many as we would have hoped for, but it is still a significant achievement in the circumstances.

In Afghanistan and other places, our teams showed remarkable dedication and ingenuity in finding ways to address psychosocial challenges. In 2022, children in Ukraine had reported that they found bomb shelters to be terrifying places, and we realised that the experience of hiding in dark and damp basements was having a significant impact on their wellbeing. We scaled up a project which transformed bomb shelters into kindergarten spaces that could be useful in the day as learning centres and would be welcoming spaces at night, full of books and toys, with brightly painted walls and a great atmosphere for children to feel safe.

On October 7th, Palestinian armed groups attacked villages and communities in the south of Israel, killing around 1,200 people and taking over 240 hostages into Gaza. The shock and grief of this attack was followed by an Israeli assault on Gaza, which had claimed the lives of over 20,000 people in Gaza by the end of 2023.

War Child UK mounted an emergency response with our colleagues in War Child Holland, who had been operating in Gaza since 2006. We found ways to provide emergency assistance and psychosocial support, despite the displacement and dangers involved. We also worked hard to raise awareness of the impact of this conflict on children in both Gaza and Israel. Comms and campaigning for the protection of children was a challenge since this conflict, more than any other, polarises public opinion, and we were having to argue for the rights of children amongst communities who were on all sides beset with grief and shock. We are grateful to our supporters who stayed with us and took strength from our commitment to independence and neutrality even in the most complex political situations.

In our 30th year, we also had our most successful fundraising performance, with support growing from music and creative industries, philanthropists and members of the public. The numbers of people in the UK who take action to support our work continues to grow; we are grateful to them and to our Ambassadors who help us to communicate the message that children are not just small adults, and have particular vulnerabilities and special rights to protection, which we need to proactively support whenever conflict erupts.

By the end of 2023, we successfully built the new War Child Alliance with other War Child organisations around the world and created the new War Child Alliance Foundation, which will deliver programmes, research, scaling and advocacy work for War Child from January 2024. There is more detail on this transition later in this report. We are inspired by this new network of committed organisations, and we can already see that this new way of working is helping us all to have a bigger impact than we could have achieve on our own.

We would like to send our deep thanks to everyone who supported our work in 2023.

3. OUR YEAR IN NUMBERS

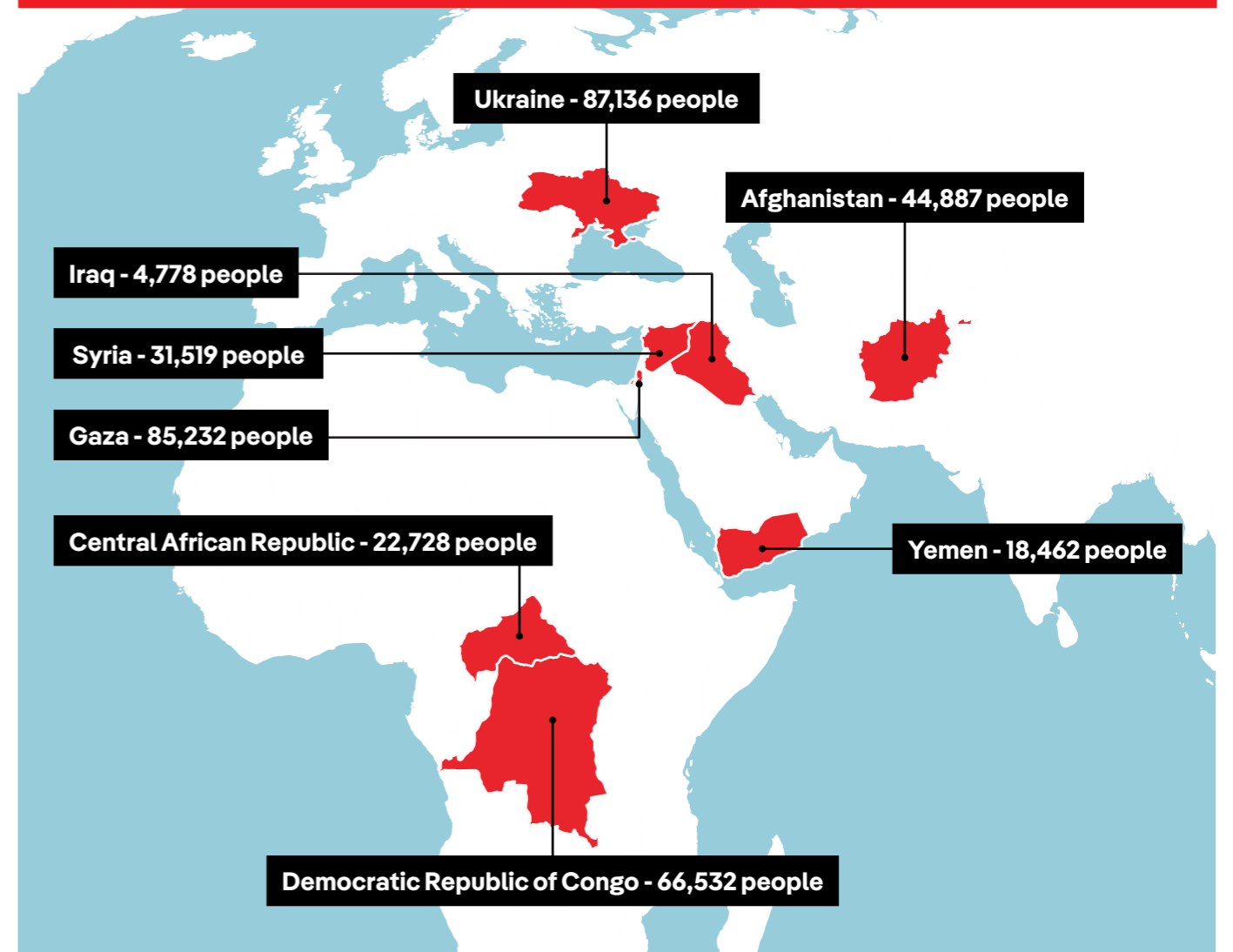
TOTAL DIRECT BENEFICIARIES FOR WAR CHILD UK: 361,274

INCOME £18,896,000

EXPENDITURE £19,661,000

£1M £2M £3M £4M £5M £6M £7M £8M £9M £10M £11M £12M £13M £14M £15M £16M £17M £18M £19M £20M

AT COUNTRY LEVEL, WE REACHED:



4. STRATEGIC REPORT

The Trustees, who are also the Directors for the purpose of company law, present their report, which includes the strategic report, together with the financial statements and auditors' report for the year ended 31 December 2023. The information required in the Directors' report is included in the strategic report.

4.1 WHO WE ARE

OUR VISION AND MISSION

War Child UK is driven by a single vision – ensuring a safe future for every child affected by war.

For more than three decades, our mission has been to protect, educate and stand up for the rights of children living through war. We aim to reach children as early as possible when conflict breaks out, and we stay to support them through their recovery. We keep them safe, help them to learn and overcome their experiences and equip them with skills for the future. We also work with children and young people to demand their rights and change policies and practices that affect them.

OUR STRATEGIC PRINCIPLES

Our five strategic principles help us achieve our mission:

1. We reach children early in the conflict cycle and we stay to support them through their recovery.
2. We are a specialist organisation focussed on interventions that are both high impact and sustainable.
3. We champion the voices of children and mobilise others to take action to support them.
4. Our values define our actions and drive us to continually improve our work and our systems.
5. We are part of an effective global family.

By standing by these principles, we empower children to overcome the devastating impact of conflict.

OUR VALUES

Bold

We use our passion and creativity to deliver high-quality, evidence-based programmes that offer the biggest benefit for children in conflict.

Accountable to children

Children can rely on us to respond to their voices and to treat them with respect and dignity.

Transparent

We expect to be held to account by our supporters and participants, and we respond with openness and honesty.

Committed to each other

We support each other and our partners to achieve ambitious goals and to be the best we can be. We are honest and open with each other, sharing our successes and confronting our challenges.

Anti-racism

Anti-racism is not just a belief, but it is also the actions we take to change and challenge policies and behaviours that perpetuate racism.

OUR OBJECTS AND ACTIVITIES

The objects in our Memorandum of Association are:

- To bring relief to persons anywhere in the world who are suffering hardship, sickness or distress as a result of war and in particular (but without prejudice to the generality of the foregoing) to bring such relief to children who are so suffering.
- To advance the education of the public in the effects of war and especially the effects of war on children.

4.2 OUR REACH

War Child UK and our partners worked directly with 361,274 children, young people and adults through a global portfolio of programmes in Afghanistan, the Central African Republic, the Democratic Republic of Congo, Iraq, Yemen, Ukraine (regional response) and emergency responses in Syria (earthquake response) and Gaza. A 41% increase (104,574 beneficiaries) from 2022. The recorded figures of participants reached show that 2023 has been an impressive year for War Child UK, surpassing previous records from 2017 to 2022.

59%

participated in our child protection and mental health psychosocial support programmes.

Out of the total 361,274 people reached, 214,856 participated in our child protection and mental health psychosocial support programmes. Through these programmes child-friendly spaces were created, psychosocial support sessions and family counselling took place, case management and community-based protection was provided, and psychosocial, recreational and baby kits were delivered.

25%

participated in our education programme.

91,060 participated in our education programme, which included distribution of learning materials, training sessions for educational personnel such as teachers and headteachers, early childhood development programmes for both children and parents, as well as catch-up and remedial classes.

15%

participated in our food security and livelihoods and economic resilience programmes.

53,304 participated in our food security and livelihoods and economic resilience programmes, which involved activities such as cash voucher assistance, distribution of food parcels, life skills training, vocational training, business mentorship and on-the-job training.

1%

were reached through our reintegration programme.

2,054 were reached through our reintegration programme.

AFGHANISTAN



CONTEXT AND ACHIEVEMENTS IN 2023

While in 2023, there was a significant reduction in conflict throughout the year, Afghanistan grappled with devastating humanitarian crises driven by systematic restrictions on the rights and freedom of women and girls' participation in society; prolonged drought conditions; continuation of international sanctions; significant funding cuts due to shifting priorities of the international community; and the impact of the 6.3 magnitude earthquake in October 2023, which destroyed over 40,000 houses and left 275,000 people in need of emergency support. By the end of 2023, the country also experienced an influx in the number of deportees from Iran. In the Eastern Region, over 5 million Afghans were forcibly returned from Pakistan following a new policy targeting the deportation of undocumented foreigners.

Despite the overlapping crises and the shrinking space for implementing child protection activities, the country team remained steadfast in negotiating and navigating through the barriers created by the de facto authorities' ban on women working in NGOs. The team remained agile and adopted new modalities for programme delivery, enabling female staff members to resume work. Finally, the team met the challenge of a significant reduction in funding from a UNICEF grant.

86 child-friendly spaces (CFS) were established across provinces in partnership with local NGOs, including in the earthquake affected district of Zindinjan. 25,223 children received psychosocial support and individualised support was provided to 3,137 children, who were identified through referrals, a child helpline and by community-based child protection committees.

War Child supported 6,393 unaccompanied and separated children deported from Iran, facilitating their reunion with their families across the country.

War Child was among the first responders to the October 2023 earthquake, assisting a total of 10,134 people. This assistance included providing non-food kits to 3,527 households and establishing and training 70 community-based child protection committees in the affected areas. These committees were educated on child protection risks and were offered parenting sessions and child protection support.

War Child also continued its focus on empowering communities and civil society. We supported the capacity strengthening of two national NGOs (WASSA and CRDSA) and ten community-based organisations through in-house and on-the-job training, as well as with institutional capacity strengthening through policy review and grant management assistance. With these partners, we provided cash assistance to 2,364 households, helping 16,548 individuals living in vulnerable situations.

In the education sector, War Child minimised interruptions to education by establishing 225 community-based education centres, training 225 teachers, conducting 'back-to-school' campaigns reaching 34,937 people and supporting the construction of 84 latrines at schools, while rehabilitating 44 others.

PLANS FOR 2024

During 2024, we expect the continuation of contextual challenges in Afghanistan, including ongoing drought caused by climate change, the influx of returnees from both Iran and Pakistan straining available resources, the continued shrinking of humanitarian space and reduced funding for humanitarian work in the country.

This outlook underscores the critical importance of War Child's work, as it becomes increasingly vital to ensure that at-risk children have access to the basic services they need to build resilience and realise their rights and full potential.

War Child plans to undertake innovative programming that prioritises and integrates child protection work with other interventions such as livelihood/employment, infrastructure development and climate change. This will be achieved through engagement and influencing with national and regional networks, as well as through establishing strategic partnerships.

Additionally, we aim to diversify and grow our funding, strengthen partnerships with local institutions (community-based organisations, NGOs and research institutions) and adopt a localisation approach for greater impact and sustainability. We will also strengthen our capacity in humanitarian response linked to resilience building, with a clear focus on child protection.

Lastly, we aim to raise awareness of the issues impacting and increasing the vulnerability of children in Afghanistan in fundraising countries. This will be achieved through collaborative and active social media engagement on specific child protection issues.



CENTRAL AFRICAN REPUBLIC



CONTEXT AND ACHIEVEMENTS IN 2023

The protracted situation in the Central African Republic (CAR) is characterised by a tangled emergency stemming from longstanding political turmoil, continuous clashes between factions, deep-seated socio-economic difficulties, and consequent widespread humanitarian needs. Years of strife involving government troops and rebel militias have resulted in egregious human rights infringements.

To add to this is the considerable strain that the CAR's fragile economy faces. Approximately 80.4% of the CAR population lives in conditions of acute deprivation across multiple dimensions, with another 12.9% on the brink of such poverty. Civilians bear the brunt of ongoing conflict, with over half the population—nearly 3.4 million people—relying on humanitarian support, and about 2.4 million people facing grave, life-threatening conditions. Women, children and young girls are particularly vulnerable to gender-based violence and coerced conscription into armed groups.

During 2023, War Child empowered children and communities in Kouï, a sous-préfecture of Ouham Pendé, and Ndele, a sous-préfecture of Bamingui Bangoran. War Child contributed to building resilience, promoting peace and fostering sustainable development, with programmes focussed on mental health and psychosocial support, the reintegration of children formerly associated with armed forces and armed groups and addressing the challenges of gender-based violence, social cohesion and peacebuilding.

War Child created safe spaces where children could be sheltered from harm and receive the care and support they needed to overcome the traumas they experienced. Through these safe spaces, War Child football clubs and evidence-based models, 10,571 children and 220 parents and carers received mental health and psychosocial support.

Activities also included efforts to prevent exploitation and abuse, as well as support for children in navigating the complex process of reintegrating into their families and communities.

Our trained staff worked closely with children and their families to manage complex cases and offer resilience-building activities to promote healing and emotional wellbeing. Consequently, the organisation aims to scale up these models to expand the reach of its programming in the future.

245 survivors of gender-based violence and 305 children associated with armed forces and armed groups, including separated and unaccompanied children, received mental health and psychosocial support, education, vocational training and community reintegration activities with their families and communities, helping them to reclaim a sense of hope, security and stability.

Adopting a community-centred approach, War Child reached 11,387 people through awareness-raising sessions on child protection, sexual and gender-based violence, forced marriage, gender mutilation and other child-related issues, including the avoidance of explosive devices. The objective of these sessions was to educate and sensitise community members on child protection issues and encourage a change in practices and perceptions necessary to establish a peaceful and resilient environment for children and young people.

The sessions covered a variety of topics, including creating a safe and protective environment for children, non-discrimination against children despite their differences and the use of case management through a referral system for children in vulnerable situations, including victims of abuse, children with disabilities, unaccompanied children, children associated with armed groups and child victims of sexual violence.

PLANS FOR 2024

War Child has commissioned a study in the Central African Republic to establish and develop an understanding of educational needs and to generate evidence to inform future education programming, advocacy and fundraising efforts. The study includes mapping major national organisations implementing education programmes in CAR to inform partnerships and collaborations.

The findings of this study will provide the evidence needed to develop a comprehensive education strategy and operational plan to address the most pressing education needs in the country. Additionally, it will support our programmes and efforts in resource mobilisation and advocacy, as many children in Central African Republic do not have access to education.

In 2024, we aim to build upon our experience in child protection, mental health, psychosocial and reintegration programmes by scaling up the successful models we have tested in previous years.

War Child, along with other NGOs, is confronted with diminishing financial resources and shrinking funding streams within the Central African Republic. This necessitates increased fundraising efforts to sustain our programmes. We will develop and implement a resource mobilisation plan to broaden and diversify War Child's funding pipeline.

The potential for unforeseen safety and security complications presents another challenge, stemming from the country's unstable conditions and areas still under the control of armed factions. War Child will continue to monitor the situation in the country and update its risk mitigation and contingency plans accordingly.

Partnerships and localisation are key components of our 2024 plan. We will expand our efforts to implement effective localisation and partnerships processes to leverage resources and competencies, as well as support locally led development initiatives.

Finally, we plan to launch meaningful advocacy initiatives to influence the government and other stakeholders for changes that benefit children and vulnerable people in the Central African Republic.



DEMOCRATIC REPUBLIC OF CONGO



CONTEXT AND ACHIEVEMENTS IN 2023

The security context has continued to deteriorate in Eastern Democratic Republic of Congo since 2022. Armed groups continued their active presence and are in control of large parts of North and South Kivu Provinces. Armed groups and rebellions continue to challenge state authorities while committing grave violations of civilian rights on a daily basis. In addition, new armed factions have emerged or renewed their presence. The presence of foreign troops also increased in Eastern Democratic Republic of Congo during 2023. In addition to the UN peacekeeping mission (MONUSCO) and its longstanding in-country presence, Ugandan military was allowed to cross into North Kivu to carry joint military operations against the ADF rebels; The Burundian army was also allowed to cross into the DRC and launch military operations alongside the Congolese armed forces. Concerning MONUSCO's presence, after the violent demonstrations in 2022, the government has officially requested that the mission starts the withdrawal process in December 2023, despite mitigation measures are not in place. While its success in protecting civilians remains questionable, MONUSCO has always played a strong role in NGO security management systems. The departure of MONUSCO could potentially impact our access to some of our operational areas.

In North Kivu, the population continued to struggle with internal displacements due to the recurrence of violent attacks linked to the M23 rebellion. This gave rise to huge humanitarian needs including a lack of access to livelihoods, education and health services; and widespread violations of human rights by actors that were increasingly difficult to be identified.

Despite this upsurge of conflict in our operating areas, War Child was able to provide important support to children and communities through various programmes supported by grants from UNICEF, US Government-DRL, UK Government-FCDO, as well as other private foundations such as Leri Charitable Trust and Geoff Herrington Foundation.

War Child reached a total of 66,532 participants. Of these, 876 individuals were reached through the US Government's DRL grants, 20,000 were reached through awareness raising and sensitisation activities on feedback/complaints mechanisms. 500 unaccompanied and separated children were supported, 1,350 children were reintegrated into primary schools and 300 achieved economic reintegration through micro projects. 13,320 individuals benefited from mental health and psychosocial support. 1,030 received individualised case management, 210 engaged in life skills training and microprojects, and 28,946 benefited from activities aimed at preventing gender-based violence, such as training sessions, workshops and sensitisation programmes.

With support from the US Government's DRL grants, we have strengthened our partnerships with key organisations involved in reintegration and stabilisation efforts in the DRC. This enabled us to continue our project focussed on the protection and reintegration of children affected by armed conflict. The project aims to enhance the protection, recovery and reintegration of children impacted by armed conflict in North Kivu, with a particular emphasis on girls and young women. We worked with 50 youth advocates, 100 child rights actors and 80 representatives of child protection agencies.

Finally, significant progress has been made regarding the merger of War Child Holland and War Child UK programmes. Since July 2023, the DRC programme has been managed by a joint country management team, led by a single country director and head of programmes, consolidating operations in both North Kivu and South Kivu Provinces. Beginning in 2024, War Child will operate under a unified annual plan and budget for the War Child Alliance country programme.

PLANS FOR 2024

In 2024, the focus will be on strengthening the foundation of the War Child Alliance Foundation's capacity in DRC to implement a single vision for our work in the country. Capacity strengthening in 2024 will focus on four elements:

We will increase technical capacity in the country to expand the implementation of evidence-based methodologies in mental health and psychosocial support within our programmes and among our partners.

In the context of endemic crisis and recurring episodes of armed conflict, it is imperative for us to remain relevant and accountable. Therefore, we will increase both War Child's and our partners' operational and technical capacity to swiftly respond to child protection needs during emergencies.

Through systematic learning derived from successful War Child approaches in DRC in recent years for youth empowerment and social-economic reintegration, we will adopt the most relevant standardised approaches and tools to invest in. We will continue to monitor communities' perceptions and acceptance of our work in this area.

War Child will continue to strengthen community and children's participation to ensure interventions in targeted areas are safe, adapted, coordinated and efficient. We will assess, identify, and mitigate risks related to child protection, safeguarding and prevention of sexual exploitation and abuse in all projects. Additionally, we will enhance War Child's capacity for supervision, monitoring and control capacity to ensure accountability to communities and donors.

In 2024, the team will focus on the following programme priorities. We aim to:

- **Support increased access to timely, coordinated and high-quality protection services for children affected by armed conflict, humanitarian crises and social practices in eastern DRC.**
- **Support community-led and adapted psychosocial support systems to enhance the well-being and resilience of conflict-affected children and families.**
- **Facilitate adapted social and economic recovery through reintegration and empowerment processes to excluded youth in targeted areas. Priority will be given to former children associated with armed forces and armed groups and survivors of gender-based violence to enhance their capacities, take advantage of local opportunities and reduce their economic and social vulnerabilities.**
- **Ensure improved social, emotional and academic learning outcomes for conflict-affected children and youth, by providing safe and adapted education opportunities and ensuring that outcomes are improved in both conflict and non-conflict zones.**





CONTEXT AND ACHIEVEMENTS IN 2023

In 2023, the environment in Iraq saw a shift from a humanitarian context to a development context. OCHA had previously announced the end of the emergency phase in Iraq, and with it, the withdrawal of the humanitarian framework. This shift presented some unique challenges for War Child with a dramatic drop in foreign assistance than previous years, and a change from humanitarian support to development, which necessitated a further diversification of our programming throughout the country.

Despite the change in classification of the humanitarian situation in Iraq, the needs of children and young people remain as serious as previous years. The number of children deprived from schooling remains consistently high with 1 in 5 children without adequate schooling and 1 in 4 children in need of child protection, only 9% of children receive any form of early childhood education and 25% of children – majority girls - dropping out between primary and secondary education.

The Government of Iraq have continued a gradual return of the approximate 30,000 Iraqi citizens currently in Northeast Syria. At the time of writing this, 7,000 Iraqi citizens have returned so far, but there are large gaps within the return and reintegration process across the country.

Livelihoods opportunities for the 60% of the Iraqi population who are under 25 remain limited, and while the government of Iraq have continued to support access to job opportunities and training, there are stark disparities between gender in the workplace with only 10.6% female labour force participation versus almost 70% male participation.

Throughout 2023, War Child teams were able to reach 2,291 children, 1,719 youth and 768 adults through a mix of programming interventions that covered early childhood education, youth employment and skills and parental programmes in Ninewa, Baghdad, Anbar and Basra governates.

Our education activities focussed on quality Early Childhood Development (ECD) opportunities, providing access to education to young people whose educational opportunities have been disrupted by conflict and displacement, along with youth empowerment and livelihood opportunities.

ECD activities continued to be delivered through in-person classes for children who are internally displaced and children who have recently returned to host communities from previous displacement. Our teams delivered a holistic approach to early childhood programming and recognised the need to include parents and caregivers in places that they already are, with an innovative private partnership agreement with local businesses. This novel approach to parental and caregiving sessions allowed a greater number of male caregivers to attend sessions due to collaboration with their workplaces. Other educational activities supported primary aged children in Anbar district in collaboration with formal schools and the Directorate of Education to delivery remedial education, ECD sessions, teacher and school management support and targeted support to girls at risk of dropping out of school. Through our education programming, we were able to integrate protection approaches and support community led committees in our project locations across the country to identify and engage in specific needs within their communities.

Within our youth empowerment and livelihoods work, we were able to support over 1,700 youth with life skills sessions, on the job training opportunities, vocational training and funding for entrepreneurs as well as supporting youth led civic engagement in collaboration with Government partners across three governates in central and southern Iraq.

Furthermore, War Child teams were able to engage directly with the Ministry and Directorate of Education across the country. Offering capacity building and systems strengthening to teachers and social workers in protection, education and safeguarding. We provided psychosocial support and contextualised protection assistance through our case workers.

PLANS FOR 2024

As the context in Iraq and funding continue to move away from a humanitarian towards development situation, War Child, too, is aligning our future strategies to the changing situation.

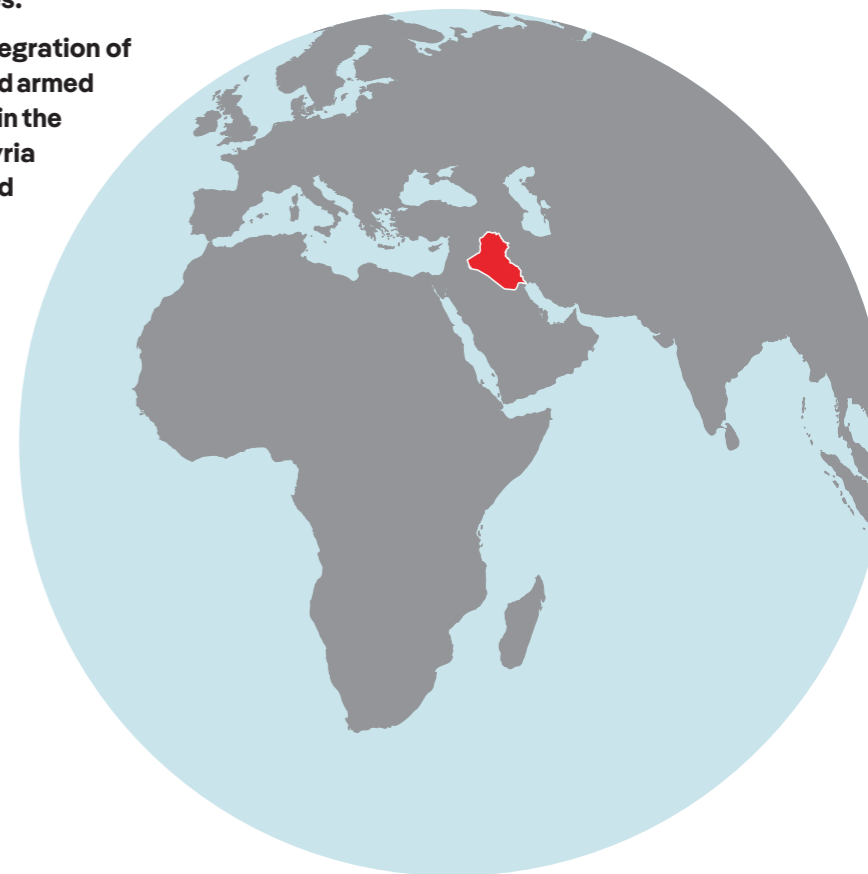
With an established strong presence in the education sector, War Child will continue to focus on areas of education programming across the country. War Child will support education with a mix of blended learning tools, including early childhood development, education in emergencies, vocational and business training. It will include support for teachers and government officials along with capacity development and strengthening the formal education system.

War Child will work with key Ministries and Directorates to offer youth employment opportunities, support income generating activities and support the capacity of government staff to address the specific needs of Iraq's youth. This includes supporting the development of youth led civil society networks, through interventions like VoiceMore, and strengthening the capacity for young people to influence and lobby decision makers and lead change within their communities.

We will expand our presence in the reintegration of children associated with armed forces and armed groups (CAAFAG). This is a growing need in the country with the rate of returns from Syria increasing year on year and very limited reintegration and community support for returnees once they reach Iraq.

War Child supports the Government and key stakeholders through War Child's Community Based Reintegration and Security Model (CBRS) methodology to promote the reintegration of CAAFAG. 2024 will see War Child implement a small scale CBRS project and will look to expand this in the coming years so communities and government partners are supported with the tools for successful integration and community cohesion.

As the landscape of Iraq continues to move away from direct service implementation, War Child will continue to build strong partnerships to support the gradual hand over of programmes to Government ministries and Iraqi civil society partners in the coming years.



YEMEN



CONTEXT AND ACHIEVEMENTS IN 2023

In 2023, Yemen remained in a complex and fluid situation after over eight years of conflict, and it continued to face one of the worst humanitarian crises, impacting children the most. 21.6 million people (12.4 million children) required assistance. Insecurity, limited access to food and nutritious diet, dysfunctional education system and lack of safe learning spaces exposed children to child labour, exploitation, sickness and malnutrition and with millions of children still out of school.

War Child provided crucial emergency aid, including child protection, education support and food security, reaching 18,462 participants including children, young people and adults. Children and families were supported to address their specific needs and to protect them from violence, exploitation, abuse, neglect and recruitment.

Through our child protection work, War Child focussed on strengthening community-based mechanisms to prevent, mitigate and respond to protection issues. 4,873 participants were supported across six outputs: training personnel and identifying at-risk children, providing psychosocial support in child-friendly and safe spaces, cash assistance, delivering specialised services, promoting positive parenting, and supporting and engaging with community networks. War Child also worked to engage the wider community in child protection efforts and undertook capacity-building initiatives for governmental and non-governmental partners on child protection topics in order to strengthen protection systems.

War Child also addressed evolving education needs of children affected by conflict with 6,864 (6,606 children and 258 teachers) supported across three education outputs: school supplies and rehabilitation; teacher training and incentives; and learning supplies for children. War Child provided essential learning materials such as desks, whiteboards and teacher kits to schools. Professional development activities, including training, peer learning and classroom observations, have been conducted for teachers. Monthly incentives have also been provided to teachers in an effort to support students with disabilities and their access to education. War Child ensured that children have access to learning supplies, enabling them to actively engage in their education. The overall impact was promoting equitable and inclusive education, better educational outcomes and a conducive learning environment for all students.

In food and livelihood security, multi-purpose cash transfers provided by War Child have enabled 6,725 individuals, to meet their basic food needs and improve their overall wellbeing. This assistance aimed to alleviate poverty, support livelihoods and empower families to provide for their children's access to child protection and education services.

PLANS FOR 2024

During 2024, a new country strategy will be developed in line with the War Child Alliance's global strategy. In a complex operating environment and rising humanitarian needs, we will focus on programme quality and expansion of our partnership base with local Yemeni organisations, especially women and youth-led organisations.

Expanding upon current achievements, we will sustain initiatives that prioritise the needs of children especially those of girls. We aim to increase the reach of our child protection programmes, ensuring more community involvement in providing children with safe spaces to receive specialised psychosocial support and case management services. We will strengthen our non-formal education programmes to reintegrate out-of-school children and youth back into formal education including collaboration with relevant stakeholders to strengthen the focus on early childhood development in Yemen. We will enhance our cash and livelihood interventions by integrating recommendations from an anticipated climate change impact assessment study and our prior experience in providing vocational and business training to vulnerable households across Yemen.

Yemen has one of the highest youth populations in the world, with more than 70% of the population under 30 years of age. We plan to develop our understanding and knowledge of youth empowerment programmes and will focus on the economic empowerment of young women and men through innovative programming and the use of social media.

We also aim to enhance our comms and advocacy capacity in Yemen, to advocate for the rights of children and youth and especially vulnerable girls and young women from marginalised communities and to position War Child as a strong advocate on the issues affecting children and youth in Yemen.



HUMANITARIAN PROGRAMMING - INCLUDING UKRAINE, SYRIA AND GAZA

CONTEXT AND ACHIEVEMENTS IN 2023

War Child responded to more emergencies in 2023 than in recent history. This was in part enabled through the introduction of response management procedures and allocation of an Emergency Fund, allowing more agility for country teams to react and respond in a timely manner. Close collaboration between War Child UK and War Child Holland also enabled mutual support for emergencies in each other's country programmes, including pooled resources, staff, comms and support.

The response to the ongoing crisis in Ukraine scaled up significantly, reaching over 87,136 children and caregivers impacted by the conflict. The focus in 2022 had been on supporting refugees and marginalised groups impacted by the war in Ukraine in neighbouring countries. In 2023, War Child UK shifted focus and consolidated resources to support partners in the east of Ukraine, working alongside War Child Holland to set up new programmes and partnerships focussed on protection, education and mental health and psychosocial support (MHPSS), secure registration and recruiting staff. Increased engagement with external forums and institutional donors resulted in a more clearly defined programmatic focus, responding to War Child's strengths as well as gaps in the wider humanitarian response. Repositioning and engagement around a two-year strategic plan has resulted in the securing of institutional funding and a more sustainable platform in Ukraine by the end of 2023.

A rapid response was launched to the devastating earthquake in Syria and Türkiye. Led by War Child Holland, War Child UK played a critical role in the mobilisation of resources, the secondment of staff and coordinated the joint public communication effort. This contributed to a timely and effective response, the design and delivery of which was led by national partners in Northwest Syria. The initial response focussed on meeting basic needs through distributions of food baskets, hygiene and shelter kits, before shifting to a longer-term programme focussed on education, protection and MHPSS programming through child friendly spaces and learning centres.

Resumption in conflict between the FARDC (Congolese Army) and the rebel group M23 spread across the territories of Masisi and Rutshuru, triggering a protection response in North-Kivu, Democratic Republic of Congo. Through trained community focal points, War Child supported the monitoring and reporting of child rights violations, alternative care solutions and placement kits for displaced children living with foster families and case management of children experiencing acute protection risks.

A protection response was launched in response to Tchadian refugees crossing into the Central African Republic. As this was not in an existing operating area, the response employed a light model working alongside other actors to identify and refer children experiencing acute protection risks.

War Child was among the first responders to the earthquake in Herat, Afghanistan, assisting a total of 10,134 people by providing non-food kits to 3,527 households, and establishing and training 70 community-based child protection committees in the affected areas on child protection risks, providing parenting sessions and child protection support.

We contributed significantly to the War Child Holland-led response to the crisis in Israel and Palestine, with a focus on the Occupied Palestinian Territory (West Bank and Gaza). Allocation of funds and staffing and joint development and publication of comms and advocacy products was instrumental in the set up and growth of the protection and MHPSS response during the initial phase of the crisis.

PLANS FOR 2024

From 2024 the delivery of humanitarian programming will be delivered through the War Child Alliance Foundation, with critical support both in resources, comms and advocacy from War Child UK. Work began in 2023 on the response management procedures, tools and processes to facilitate this transition, but work will continue to build on the War Child UK emergency responses launched in 2023.

Priorities include:

- **Expansion of our response to conflict and displacement in North and South Kivu, Democratic Republic of Congo.**
- **Resource mobilisation to drive the next phase of the Ukraine response, focussed on national and community systems strengthening and strategic partnerships to expand MHPSS, protection and education services.**
- **Continued distribution of supplies to meet basic needs in Gaza, while launching wider MHPSS and protection programmes with a focus on unaccompanied and separated children.**
- **Launch of humanitarian processes, systems and tools to increase War Child Alliance's support for hardest to reach children and those most acutely affected by active conflict. This includes the launch of a Children's Emergency Fund, Emergency Staff Roster and a standardised package of interventions guiding responses to the first phase of a crisis, among others.**

- **A focus on forming strategic partnerships and alliances, including operational partnerships in forgotten crises to expand our reach in the face of shrinking space and reduced funding.**
- **Implementation of improvement actions to further align the organisation with the updated Core Humanitarian Standard.**
- **A roll out of our Anticipatory Action Framework, ensuring the War Child Alliance is prepared and positioned to respond to crises on time, with relevance, quality and scale.**



ADVOCACY 2023

War Child UK's advocacy promotes the rights of all children affected by conflict – both those we support through our programmes and those who are beyond our reach.

In Spring, we launched the 'Bring Them Home campaign', calling for all the remaining British families held in the Al -Hol and Roj camps in Northeast Syria to be allowed to return to the UK. We initiated an open letter to the Prime Minister signed by dozens of legal professionals, celebrities and members of the public. We engaged parliamentary committees, profiled the issue in the UK media and will continue campaigning in 2024.

In February, we co-hosted an international conference on the prevention of military recruitment of children, which brought together UN agencies, diplomats, government representatives and civil society. The conference generated fresh ideas and galvanised agencies to recommit to funding and support for reintegration. In Iraq, War Child has been at the forefront of designing and implementing reintegration activities for children affected by armed conflict. These efforts have contributed to fostering peace and enhancing social cohesion, showcasing War Child's commitment to creating safer, more inclusive communities. In 2024, War Child will continue to enhance its reintegration projects in the Democratic Republic of Congo, Iraq and Syria, with an emphasis on promoting peace and community cohesion. We will maintain our global leadership role supporting the UNICEF led 'Global Initiative on Child Reintegration'.

We continued to have a constructive dialogue with the UK Foreign Commonwealth and Development Office (FCDO). This year saw the culmination of five years of War Child's campaigning for the UK to prioritise the protection of children living in conflict, as the FCDO launched a new Children and Armed Conflict unit dedicated to this goal.

As part of the 'Beyond Compliance Consortium', War Child was granted £500,000 from the FCDO to conduct a three-year programme seeking to increase armed groups and armed forces respect for human rights. The Country Director from War Child's DRC country office met with senior FCDO officials in London to push for the prioritisation of support for children impacted by the ongoing conflict.

In 2024, War Child UK will continue to influence the UK to prioritise the children living in armed conflict and strengthen global compliance with child rights standards, as well as advocate for increased funding for critical interventions such as reintegration. We will lobby the UK as a key stakeholder in the occupied Palestinian territory, Iraq, DRC and Afghanistan to name a few.

In collaboration with UNICEF and the United States Department of State, War Child held a high-level advocacy event at the UN General Assembly calling for the end to the arbitrary detention of children in conflict situations. Together with senior UN and government officials, we challenged the continued detention of children around the world and in particular the ongoing detention of tens of thousands of children in Syria.

We continued to raise the voices of young people affected by conflict, through our youth-led advocacy programme VoiceMore. In March, War Child collaborated with the UN Office on Children and Armed Conflict and United Nations Institute for Disarmament Research (UNIDIR) on events in New York and Geneva to demand greater child participation in human rights research and UN human rights mechanisms. In October, we collaborated again with UNIDIR to present a research based VoiceMore approach in Iraq with young people who were associated with armed groups. The project combined testimony and photography to support young people to share their experiences which were presented as part of Geneva Peace Week.

The conflict in Israel and the oPt has taken a devastating toll on civilians. War Child joined with other humanitarian agencies to call for an immediate ceasefire, access for humanitarian relief and accountability for all parties to the conflict who have committed human rights violations and breached international humanitarian law. We have engaged with the US Department of State and UK government to ensure that child rights violations were highlighted. In 2024, we will continue to call for a permanent ceasefire and accountability, and we will engage fully in the humanitarian response and recovery that will last for many years to come.



War Child Football Club project, Central African Republic

Photo credit: Daniel Shema

PILLAR A IMPLEMENT A STRATEGIC IMPACT MODEL FOR OUR PROGRAMMES

2023 ACHIEVEMENTS

War Child reached large numbers of children and carers in 2023, and we worked at significant scale in a number of high-pressure situations. It is clear that we are now able to mount large programming efforts in partnership with key donors including UNICEF. Part of our ability to work at scale comes from the strong partnerships we have established with local organisations. Through the provision of War Child technical training and support to these partners and our work to ensure good project management and reporting, we are able to work at greater scale and reach more children than possible even five years ago.

We continued to deepen our expertise in our key thematic areas, reintegration, child protection, education, early years development and livelihood support. In Iraq, for example, we came to the end of a two-year Early Years Child Development project, which we had developed in collaboration with War Child programmes in Jordan run by War Child Holland. The programme achieved excellent results and also a lot of learning, which we are sharing with the wider sector through networks like the Moving Minds Alliance.

We also responded quickly to emergency situations in 2023 - particularly in North West Syria, Gaza and Ukraine, reaching more than 110,000 children, young people and carers in the acute conflict phase of a crisis. In Spring we launched the 'Bring Them Home campaign', calling for all the remaining British families held in the Al-Hol and Roj camps in northeast Syria to be allowed to return to the UK. We worked with our global partners to increase commitments to preventing children being recruited as soldiers.

PLANS FOR 2024

From 2024 War Child's country programmes will be delivered by the new War Child Alliance on behalf of the members of the Alliance. War Child UK will be one of five national organisations supporting the overall programme effort. In 2024 War Child UK will play a key role within the War Child Alliance to influence the UK government to do more to support children in conflict and protect them from harm. We will work with the FCDO to deliver a new programme within the 'Beyond Compliance Consortium'. Under this programme FCDO provides funding for us to increase the protection of children who are in contact with armed groups and armed forces by education those groups on the special status of children and their responsibility to keep them safe.

PILLAR B MAINTAIN A SUSTAINABLE FINANCE MODEL

2023 ACHIEVEMENTS

In 2023, we raised £9.68 million from voluntary unrestricted income - a 8% increase from 2022, with an additional £9.22 million from restricted sources. The People's Postcode Lottery continue to play a pivotal part of our portfolio, with our biggest contribution to date from this special funder - including £3.1 million of unrestricted money and an additional £300k towards our 'Can't Wait to Learn programme.' Our appreciation for this long-term partnership deepens each year - the contribution that the players of this lottery make to our work is so important.

Whereas the dominant feature of 2022 was our fundraising in response to the Ukraine emergency, humanitarian emergencies continued to dominate in 2023 - with a devastating earthquake in Syria, a continuation of the regime in Afghanistan then followed by an earthquake on October 7th. That was not the only humanitarian crisis to unfold that day and the last quarter of the year was dominated by events in the middle east.

Across what could have been an incredibly divisive space, our amazing donors and artists have continued to astound us with their generosity, not only in response to these crises, but their sophisticated understanding of the countries which get forgotten by the media. This has meant we have had some incredibly creative fundraising, with special events and dinners being the backbone of our philanthropic support. We have also built out from our BRITs Week success to have a special moment and gig series in October called 'Day of the Girl.' Ambassadors have continued to play a vital role in our fundraising and our advocacy - with Vanessa Kirby hosting a panel event on the issue of children detained in Northeast Syria and our wonderful friend Stanley Tucci organising several initiatives, both privately and publicly.

Marcus Mumford and Carey Mulligan hosted our 10th Wassail event, this year in London, with a very memorable speech on stage encouraging us all to focus on children, which raised a record breaking £1.6 million.

This year has also seen a very solid performance in our recruitment of regular givers. We have recruited over 2,600 of these donors at an impressive offset (net) cost per acquisition of £137 and there are some very encouraging signs about the long-term commitment of these donors. Much of this performance has been possible because of the support given to us by Gillian Anderson, inspired by her trip to Ukraine at the beginning of the year.

PLANS FOR 2024

We are now seeing growth in our underlying unrestricted income performance post COVID-19, with some very solid strategic foundations in place for future growth, particularly in corporate partnerships and in our arts engagement strategy. We will continue our successful work in the music industry and with our philanthropic donors, whilst expanding our reliable base of support. Critical to our success next year will be our continued support from ambassadors, growing our reach, and ensuring we are genuinely diverse in our approach to all our fundraising. We want to continue to grow our contribution to the War Child Alliance, even without Children in Conflict in our UK portfolio.

PILLAR C VALUES AND PARTNERSHIPS

2023 ACHIEVEMENTS

In 2023 our new antiracism value was approved by our Board of Trustees in June 2023 and now forms part of our the five value framework of War Child UK. The work to make anti-racism a reality for our organisation continued with the development of a comprehensive diversity, equality and inclusion action plan, with energetic delivery of the plan during the year.

We continued our work to raise issues of children affected by conflict with partners including Save the Children, Watchlist on Children and Armed Conflict, UNICEF and the office of the UN Secretary General's Special Representative for Children and Armed Conflict.

We devoted significant energy in 2023 to the construction of our new War Child Alliance, including the creation of a new organisation, the War Child Alliance Foundation, which will deliver programmes and impact on behalf of all the members of the new War Child Alliance from 1st January 2024. More detail on the transition to Alliance working is included in a separate section in this report.

PLANS FOR 2024

War Child UK begins 2024 as a member of the new War Child Alliance. Our role will be primarily to mobilise funds and support for the programmes delivered by the War Child Alliance Foundation, and to advocate for the rights of children affected by armed conflict, particularly towards government and individuals in the UK.

In 2024 all members of the new War Child Alliance will work on developing a shared set of values and an organisational culture which will support this new way of working and our ambitions to devolve power and decision making closer to the communities we serve.

We will continue to partner with UK agencies including Save the Children to promote the rights of children, and we will seek to foster longer term partnerships with corporations and foundations within the UK in support of the work of the War Child Alliance.

2024 PLANS NEW GOVERNANCE STRUCTURE IN THE WAR CHILD ALLIANCE

2023 was a year of transition to a new way of working. War Child UK signed the War Child Alliance agreement which sets out a new architecture for the members of the Alliance whose other members are War Child Netherlands, War Child Germany, War Child Sweden and Children in Conflict. The final member of the Alliance is the new War Child Alliance Foundation. From January 2024, the primary role of War Child UK, along with the other national members of the War Child Alliance, will be to mobilise funds and support for the new War Child Alliance Foundation, which is charged with delivering country programmes, research, advocacy and programme scaling on behalf of all the fundraising members.

This is a significant change in our ways of working which we have designed and created in partnership with the other members of the alliance to achieve some key benefits.

By pooling our resources, we can create a more cost-effective structure, eliminating some of the duplication of effort, which was apparent from the independent but overlapping operations of different War Child organisations.

By uniting our country programme portfolios within the War Child Alliance, we can achieve a larger programme platform which will enable us to learn more quickly, draw human resources from a larger pool of national talent, create career pathways for staff and fall back on a bigger cohort of trained professionals to deploy in emergency response. We can also spread the benefits of our research and evidence base across a larger number of country programmes. In 2023, War Child UK was running five country programmes whereas the War Child Alliance will have programme operations in 14 countries.

The larger scale and reach of the combined War Child Alliance programme will give us an effective voice to advocate on behalf of children and bring their concerns more powerfully to international decision makers in the humanitarian system.

Our new structure also makes a break with existing control dynamics in international NGOs. By creating a Board of Trustees of the War Child Alliance Foundation, which will have a majority of trustees drawn from residents of conflict countries, it will be accountable to representatives of the communities which it serves. The War Child Alliance Board will include some representatives of fundraising members who will remain significant stakeholders but will be in the minority. We see this shift as playing a role in evolving out of a traditional NGO decision making structure where control of programming is often vested in Trustees based in wealthy countries.

The new War Child Alliance structure is moving support roles from its global teams to its regional hubs and also devolving decision making to regions and countries. The overall management team will work on a virtual basis, allowing us to move away from a requirement that senior directors need to be based in either London or Amsterdam. In the future, our leadership team can be dispersed throughout the countries in which we work.

We are inspired by the new network structure of the War Child Alliance. War Child UK is ambitious about playing its role in the network, mobilising support and working with colleagues to bring urgent support to more children in desperate situation.

5. PROJECT SUMMARIES

PROJECTS IN AFGHANISTAN

TDH/EU: Strengthening the Rule of Law in Afghanistan to improve access to justice for women and girls.

Duration: Originally 36 months (December 2020 – November 2023), now permanently suspended.

This project aimed to enhance safe and fair access to justice for women, girls and boys surviving violence. The project aimed to provide specialised legal aid services to women and girls, but also tackle the awareness and empowerment components to increase resilience. In August 2021, the project was suspended due to the new political context and the sensitive nature of the project. Despite redesigns, the project has now unfortunately been permanently suspended.

OCHA: Provision of Education in Emergency to crisis-affected girls and boys in Herat and Badghis provinces (EIE).

Duration: 12 months with three-month NCE (March 2022 – May 2023).

The project increased access to quality education for emergency-affected girls and boys in remote and hard-to-reach areas by providing learning opportunities to 7,875 children (3,150 boys and 4,725 girls) through the establishment and running of 225 temporary learning spaces in four high priority districts (two in Herat and two in Badghis). War Child recruited and deployed 225 teachers (60% female) who all received training on the standardised Teachers in Crisis Contexts curriculum.

Temporary learning spaces were equipped with psychosocial support kits which included play-oriented/recreational materials suitable for a variety of age categories. Learning spaces were also equipped with age-appropriate teaching, learning and hygiene materials. Water and sanitation facilities were built or rehabilitated in the learning spaces to promote hygiene practices. Feminine hygiene kits (for adolescent girls) were provided to support the hygiene needs of girls.

Community members and other education stakeholders were mobilised to support out-of-school boys and girls in accessing and continuing their education in targeted locations.

This was achieved by conducting community-level, back-to-school awareness-raising campaigns on the importance of education for children's development and wellbeing, with a focus on girls' education.

Training was provided to teachers and community education/school management committees on child safeguarding and prevention of sexual exploitation and abuse and how to safely identify and refer children in need of child protection and education support services. Due to harsh winter weather and the ban on female NGO staff attending their workplace, a no-cost extension was requested to complete building of water/sanitation facilities. These facilities were completed, and the temporary learning spaces were handed over to the Department of Education. Due to an edict by the de facto authorities, international NGOs are no longer permitted to conduct education projects in Afghanistan. However, in 2024 the team are exploring providing technical support to local partners to continue our vital work in education in emergencies.

Open Society Foundations: Provision of lifesaving protection services and cash assistance to the most vulnerable children and families, particularly those who have been displaced, whilst strengthening the resilience of civil society in Herat Province.

Duration: Originally six months with six-month extension (July 2022 – July 2023).

This project provided emergency protection services and cash assistance to the most vulnerable children and families in Herat. The project established and strengthened six community-based child protection committees and conducted awareness raising campaigns reaching 6,000 individuals.

The project established six child friendly spaces providing psychosocial services to 900 participants. The project also provided cash for food to 1,500 vulnerable households, covering food expenditure for their basic food needs for a household of seven people over the period of one month.

The final component of this project focussed on the strengthening of civil society organisations through partnership with WASSA and CRDSA – two experienced national civil society organisations. The project assessed the needs of over 25 civil society organisations and selected 10 that could benefit from capacity building funds. In 2023, these 10 organisations were supported to develop a budget and proposal for a cash distribution project.

5 PROJECT SUMMARIES

They then received on-the-job field training on beneficiary selection, cash distribution and post distribution monitoring. Ultimately, this component of the project led to cash distribution to a further 864 households.

UNICEF: Provision of emergency child protection services for children affected by drought, economic crises, conflict, displacement and COVID-19, in Herat, Ghor, Farah and Badghis.

Duration: 24 months (August 2022 – July 2024). This project merged with the UNICEF project below in August 2023. This component of the project was ended in December 2023 with the UASC component continuing until July 2024.

This programme remains the largest project in the War Child Afghanistan portfolio. In partnership with UNICEF, War Child provided integrated child protection in emergency services in 20 remote districts that were previously unreachable due to conflict. These districts were selected as there were no child protection services provided by any actors at the time.

Services included the provision of mental health and psychosocial support for children and caregivers through child-friendly spaces and mobile teams, as well as households/parents and group counselling, case management and family tracing and reunification of unaccompanied and separated children; referrals to other social services and strengthening of community-based child protection mechanisms to raise awareness on child protection issues and create a protective environment for children affected by multiple crises in the targeted provinces.

War Child supported the capacity strengthening of two local NGOs who managed child friendly spaces in remote regions. The project faced several delays and challenges in implementation, starting in 2022 when the de facto authorities took several months to grant permission to start implementation.

From January to March 2023, all War Child projects in Afghanistan were suspended, due to the de facto authorities banning women from attending their place of work. In July 2023, UNICEF announced that, due to their internal reasons, both War Child projects would need to be combined under one contract; then, in August 2023, UNICEF announced that due to their internal funding shortages, the combined budget would be cut from \$16 million USD to \$7 million, and this component should be completed by December 2023.

This has therefore been a very complicated project to open, implement and close. This component of the combined project ended in December 2023, and close out of the project and final payments are still ongoing.

UNICEF: Provision of comprehensive child protection services to children deported from Iran, those affected by humanitarian situation and children at risk of their rights being violated (children in need) in the Western Region.

Duration: Combined with contract above and running until July 2024.

War Child has been working in Western Afghanistan in partnership with the IOM and UNICEF to respond to the needs of vulnerable unaccompanied and separated children since 2014. This grant was a one-year extension of previous programming until 31 October 2022 that has now been extended until July 2024. In 2023, this programme supported 5,911 unaccompanied children deported across the border with Iran with critical child protection services including psychosocial support, case management and family tracing and reunification services.

The project also works to support child protection actors, working in collaboration with the national and districts child protection action network, and through the establishment and training of community-based child protection centres in both Herat and Badghis. This is done to promote child protection monitoring and ensure community participation and capacity to identify and respond to child protection issues. The War Child team are currently submitting an extension of this project, but, due to UNICEF funding cuts, may need to find alternative funding for this programme after July 2024.

UK FCDO Aid Match: Supporting sustainable reintegration of deported children and preventing future repeated unaccompanied migration of vulnerable children in risk areas in Afghanistan.

Duration: Following COVID-19, the removal of the previous government and the ban on women working, this project was redesigned several times with the final redesign accepted by FCDO in August 2023.

This project aims to support children at risk of migrating to Iran unaccompanied by providing viable livelihood options within their home villages. The project combines cash distribution with livelihoods training for young people and their caregivers, in skills relevant to the market.

5 PROJECT SUMMARIES

This project has now been approved for implementation by the Ministry of Refugees and Resettlement and should start implementation in March 2024.

Emergency response to the Herat earthquake.

On the 7th October 2023, multiple earthquakes struck the Zindajan district in Herat with the most severe registering 6.3 on the Richter scale. These earthquakes, and those that followed over the next month, led to 1,394 deaths, 1,688 injuries, the destruction of over 21,500 houses and severe damage to 17,088, along with damage to health facilities and schools.

War Child was one of the first NGOs to respond. Together with IOM and WFP, we delivered food packages, 6,000 bottles of water, as well as tents and blankets to earthquake affected families on the evening of the 7th October. With £20,000 contributed from War Child's internal emergency fund, as well as support from UNICEF, War Child distributed winterisation and family kits to 23,806 people and provided psychosocial support to over 4,843 people through provision of child friendly spaces and group counselling at earthquake affected sites.

PROJECTS IN CENTRAL AFRICAN REPUBLIC

UNICEF Ouham and Ouham-Pende.

Duration: 1 October 2021 - 28 February 2023 with a no-cost-extension of two months due to a delay in the disbursement of funds by UNICEF.

The project helped to improve the resilience and stabilisation of reintegrated children formerly affected by armed conflict including children associated with armed groups and victims of gender-based violence. The overall budget from the donor is 419,461,647 XAF and the part of the budget allotted to 2023 is 5,080,693 XAF. The project provided support to 11,186 individuals: 1,050 through sensitisation, 9,569 children in child friendly spaces, 177 separated and unaccompanied children, 170 children associated with armed groups, 100 survivors of gender-based violence and 50 youth and 70 adults with training on child protection and prevention of gender-based violence.

UNICEF Ndele.

Duration: 1 January 2022 - 28 February 2023 with a no-cost extension of two months due to delay in the disbursement of funds from UNICEF.

The project helped to improve the resilience of children affected by armed conflict in the Bamingui-Bangoran region. The overall budget from the donor is 314,404,461 XAF and the part of the funds allotted to 2023 is 50,525,684 XAF. The project reached 5,008 individuals of whom 4,853 were children affected by armed conflict, and 155 adults. Activities included mental health and psychosocial support, sensitisation and provision of child friendly spaces.

UNOCHA.

Duration: This project started on the 20 February 2023 and officially ended on the 19 August 2023. There was a no-cost-extension up to the 30 October 2023 due to project suspension in observation of the security situation leading to the September 2023 referendum.

The project helped to improve access to integrated child protection and prevention of gender-based violence services for communities affected by armed conflict in the Kouï, Ouham-Pende prefecture. The overall project budget from the donor is US\$ 537,788. The project reached 21,173 individuals including unaccompanied and separated children, children associated with armed groups, survivors of gender-based violence and other vulnerable children.

Stanley Thomas Johnson Foundation.

Duration: 25 April 2023 - 30 April 2026.

The project is supporting children and young people to promote peace and reconciliation. It is a three-year project for £258,670.80. Funds allocated to 2023 were £86,233. This project uses the War Child football approach to create social cohesion and peaceful cohabitation amongst children formerly associated with armed groups and survivors of gender-based violence, together with their community members. In 2023 alone, the project reached 2,193 children through child friendly spaces and supported 90 children formerly associated with armed groups and 24 survivors of gender-based violence. 3,999 individuals (girls, boys, and adults) were reached with awareness-raising (sensitisation) on child protection and prevention of gender-based violence messages.

5 PROJECT SUMMARIES

Peace of Mind Foundation.

Duration: 1 August 2023 - 28 February 2024.

Using football and the "Be There" methodologies to promote and enhance social cohesion and positive parenting. The overall budget is £143,946 and the budget allotted to 2023 is £43,503.16. The project reached 3,466 individuals: 2,193 children through mental health and psychosocial support, 90 children formerly associated with armed groups, 24 survivors of gender-based violence, and 1,159 children and youth affected by armed conflicts through War Child's football methodology, and 867 adults through positive parenting sessions and sensitisation on child protection and prevention of gender-based violence.

Emergency Response to Chadian Refugees: This project was funded with a £40,000 War Child emergency fund allocation.

Duration: 1 August 2023 - 31 December 2023.

This project helped War Child preposition itself in Lime-Pende (Paoua) within the emergency coordination mechanism to respond to the Chadian refugee situation. This was done while waiting for additional funds from UNICEF and other external donors to further the actions beyond 31 December 2023. Although the UNICEF project did not materialise in 2023, it is expected to do so in 2024.

PROJECTS IN DEMOCRATIC REPUBLIC OF CONGO

UNICEF: A project focussed on supporting victims of gender-based violence.

Duration: 12 August 2022 - 5 May 2023.

The amount of the project carried over to 2023 was £260,172. Taking place in the Masisi region of the North Kivu Province in the east of the country, the project reached a total of 22,150 individuals. 20,000 were reached through awareness raising and sensitisation activities on feedback and complaint mechanisms, 500 were unaccompanied and separated children, 1,350 were reintegrated into the primary school system, and 300 gained economic reintegration through microprojects. Additionally, 880 individuals benefited from individualised case management, 12,960 received mental health and psychosocial support, and 29,650 benefited from prevention of gender-based violence activities, such as training, workshops, and sensitisation.

US Government - DRL: This is a 20-month youth leadership project titled "Sauti Yetu - Maisha Yetu / Our Voice - Our Life" which entails Youth Action for Protection and Peace.

Duration: 1 October 2022 - 30 May 2024.

The project brings together a unique consortium of partners who are leaders in the areas of child protection and reintegration of children affected by armed conflict: War Child, Watchlist on Children and Armed Conflict and Action Sociale pour la Promotion des Laissés pour Compte (ASPLC). The project seeks to improve the protection, recovery, and reintegration of children affected by armed conflict in North Kivu, particularly girls and young women.

The budget for 2023 is £601,068. The project is implemented in the Masisi region of the North Kivu Province in the eastern part of the country. In total, the project works with 20 youth advocates, 100 child rights actors and 80 representatives of child protection agencies.

UNICEF preparatory grant: A US\$ 50,000 two-month prepositioning/preparatory project for the reintegration of children associated with armed groups.

Duration: 29 September 2023 - 29 November 2023.

This project was intended to be part of a bigger project submitted to UNICEF on the 1 May 2023 for US\$ 569,121.89. However, UNICEF decided that this small prepositioning project should be a standalone project while the bigger project was set to start on the 15 December 2023 and end on the 31 March 2025.

Leri Charitable Trust and Evan Cornish Foundation:

Duration: 1 August 2022 - 30 April 2023 for an amount of £10,000.

This project was complementary to the UNICEF project that ended on the 5 May 2023.

CRH Trust:

Duration: 1 February 2023 - 30 November 2023.

A 10-month project for £15,000, it complemented the UNICEF project in Masisi in support of children formerly associated with armed groups and forces. It supported 500 young people and other vulnerable children through microprojects.

Goeff Herrington Foundation:**Duration: 1 April 2023 - 30 September 2023.**

This was a 6-month £24,988 project supporting children affected by armed conflict who have suffered gender-based violence and are at risk of recruitment. War Child provided 360 children with psychosocial support, 150 through case management, and 210 with life skills and microprojects.

Emergency response to people displaced by conflict.

Duration: A £40,000 allocation from War Child's emergency fund for an integrated response that extended from 2022 through to December 2023.

Through the emergency fund War Child were able to respond to people displaced in Nyiragongo and Masisi in eastern DRC, with a focus on assisting children affected by child exploitation, abuse and gender-based violence.

PROJECTS IN IRAQ**Education Cannot Wait: Increased access to safe, protective and inclusive quality education to support wellbeing and learning outcomes.****Duration: December 2021 – June 2024**

War Child is part of a consortium for this project with Tdh as the lead, and local partners BROB and SSORD bringing expertise in providing education and child protection services in hard-to-reach areas.

The consortium brings to this project expertise in providing contextualised protection services for children and youth affected by migration (CYAM), including internally displaced people, returnees and refugees in formal and non-formal education settings. This intervention focusses on increasing access to education, as well as enhancing protection and wellbeing outcomes, while also strengthening education systems.

Most vulnerable and out-of-school children will systematically be targeted for accelerated learning programmes, catch-up classes and community led back-to-school campaigns. This action has strong community-based grounding, providing ownership, sustainability and addressing negative social norms and discrimination towards most vulnerable groups (girls, children with disabilities and CYAM). War Child expects to reach 600 boys and 900 girls through this project.

Henri Lambert: Provision of early childhood development for children in West Mosul.**Duration: November 2021 – October 2023.**

This programme was implemented in both Iraq and Jordan. It aimed to provide 800 children with essential early childhood development (ECD) support. This was done through the provision of high quality ECD sessions accompanied by a caregiver-support package aimed at helping parents create a home-environment that is conducive to learning. The programme also provided psychosocial support to children and parents (1,500), thus assisting them with dealing with emotional difficulties that can potentially act as a barrier to positive cognitive development.

Additionally, the programme worked to include a strong learning element linked to advocacy efforts aimed at engaging local and global ECD actors. The learning components saw project staff across the two countries co-designing a rigorous monitoring and evaluation process and exchanging experiences with the purpose of producing strong policy briefs and actionable recommendations. These will be shared with global ECD actors such as the Moving Minds Alliance and Global Education Cluster and will hold various events and roundtables to engage global donors and policy makers.

UNICEF: Youth innovation labs in Basra.**Duration: November 2022 – October 2023 (extended to December 2023).**

This programme aimed to work closely with the Ministry of Youth and Sports to address the needs of youth in Iraq. It focussed on capacitating targeted individuals, especially girls, and empowering youth to address the enabling environment.

400 youth were targeted in Basra, gaining foundational life skills, technical skills, and entrepreneurial skills utilising UNICEF's Life Skills and Citizenship Education curriculum. This programme was contextualised to ensure these skills are locally relevant, as well as gender responsive. This activity promoted vulnerable and socially excluded girls' rights to skills development and learning. It also looked to enhance employability and recreate the bases of inter-connectedness and social cohesion in fragile contexts, like Iraq.

War Child applied a mixed modality of in person learning through and in close coordination with the Directorate of Youth and Sports (DOYS) youth centres as well as utilising UNICEF's Online Learning Passport. The centres themselves, which served as Innovation Labs, provided an enabling and trustworthy space. Centre staff encouraged and supported girls to enhance their feelings of empowerment and engage in their own development.

GIZ: Stabilisation Support in Iraq through Violence Prevention**Duration: October 2023 – June 2024**

Our GIZ funded project is the first stage of our reintegration programming, working directly with two communities in Anbar that are areas of high returns for families from Al Hol and other locations within Syria.

The aim of this project is to introduce War Child's innovate and holistic "Community Based Reintegration and Security model" (CBRS) to government and community stakeholders and provide capacity development to local NGO's and government departments in Case Management, Safeguarding and International frameworks for reintegration. While this project is not working directly with families who have returned from Syria, it aims to support communities in setting up effective and supportive mechanisms to successfully facilitate the reintegration of these families.

Within this project is also an external evaluation component which will support War Child to develop learnings and recommendations to support future programming within the reintegration space.

2023 PROJECTS IN YEMEN**UNOCHA: Provision of emergency, life-saving assistance and protection to the most vulnerable in Ibb governorate.****Duration: October 2022 - September 2023.**

This project is a continuation of earlier work in Ibb governorate, to respond to the child protection needs of vulnerable children in the area, as well as continue to capacity build the surrounding community to enhance the overall protective environment. During this project, War Child provided child protection support to 3,414 children and adults.

This included the provision of specialised case management for children and referrals to other local agencies, provision of cash for protection assistance, continued support to community-based child protection committees, capacity building for governmental and non-governmental partners on child protection topics and training to community groups to set up micro-grants in their areas.

UNOCHA: Improving access to quality inclusive accredited formal education for most vulnerable children in both districts of Al Mansoura and Dar Sa'ad, Aden Governorate.**Duration: August 2021 - March 2023.**

This project directly assisted vulnerable children, children with disabilities, muhamasheen (a marginalised ethnic group in Yemen), out of school and working children, girls and female teachers and school personnel in Al Mansoura District and Dar Sa'ad, Aden governorate.

Overall, it supported 3,590 children and 84 teachers. As educational services are seldom close to households this poses a key barrier for persons with disabilities, and female children and teachers and families who cannot afford costs of transportation or learning materials. Additionally, some schools have limited capacity and unsafe learning environments. War Child sought to rehabilitate schools and provide essential learning materials including desks, whiteboards, teacher kits.

UK Aid Match: Resilient livelihoods, positive coping. Overcoming barriers to Yemeni children's wellbeing created by the socio-economic impact of COVID-19.**Duration: April 2023 – September 2024 (extended to 2025).**

This project has been extended to 2025 to reflect the challenges and delays we have faced initiating activities this year. This is primarily due to access issues and authorisation from the authorities in country. As such, the primary activities in 2023 have focussed on ensuring the project had the necessary approvals in place and to prepare for baseline activities which will start in 2024.

The project will work to deliver improved socio-economic conditions and education access for vulnerable families in Bani Hushaish, Sana'a, who are facing deepening poverty due to the economic impact of COVID 19.

5 PROJECT SUMMARIES

As parents and caregivers face increased stress and deepening poverty, and children lack access to the protective structures and routines of school, instances of gender-based violence and abuse will rise.

We will therefore be providing a sustainable holistic package of livelihood, child protection and education support to reach 150 households and 1,050 individuals. This is to ensure households can meet their basic needs within 18 months and avoid negative coping mechanisms that place their children, and girls in particular, out of school and at risk of negative coping mechanisms such as early marriage, child labour, recruitment as child soldiers.

This holistic package aims to tackle the root causes of poverty by providing families with livelihood support to build their resilience so they are able to meet their family's needs in a sustainable manner, with the addition of child protection and education activities to provide immediate support and protective structures for children.

Children in Conflict: Integrated livelihoods, food security and education in Ibb Governorate.

Duration: December 2022 – September 2023.

This project provided 432 households and 3,024 individuals with four monthly rounds of multi-purpose cash transfers enabling them to meet their basic food needs. Each cash transfer was equivalent to US\$117. The response was informed by an ongoing child protection project that is being implemented in the district of Al-Makhadir. Here cases are managed by War Child social workers and child protection assistants who identify those in need of food assistance.

The challenge was exacerbated by the recent withdrawal of the UN's World Food Programme due to lack of funding. Furthermore, other actors do not specifically address children's food needs. This intervention was designed to complement ongoing efforts while responding to evolving needs and child protection gaps. It aimed to ensure a more comprehensive case management package by working with the child protection teams to refer identified children with food needs.

To address the equity gaps in access to quality learning opportunities, War Child developed a response framework that focusses on increasing the demand for education and reducing barriers for children to be enrolled and retained in formal and non-formal, accessible, protective, and enabling education. The project provided personal hygiene kits, school bags and learning materials to 1,100 children in two schools. Hygiene awareness sessions were conducted, and stationery was provided to the district education authority to support students to sit in national exams. 50 teachers received teaching materials. Additionally, two schools were rehabilitated and improved with gender and disability-sensitive facilities, and solar power systems were installed in both schools. Teaching aids, including whiteboards, were also provided.



Earthquake response, staff supporting children in a child friendly space

6. FINANCIAL REVIEW

6.1 INCOME

In 2023, we raised £18.9 million, a 1% decrease from 2022, reflecting growth in voluntary income (8%) and a reduction in grant income (18%).

We raised £9.2 million of restricted income in 2023 which makes up 49% of our total income. This compares with £10.1 million in 2022. The overall reduction of £0.9 million in 2023, compared to 2022, is largely driven by a £1.8 million reduction of grant funding in Afghanistan, due to UNICEF budget cuts, plus reductions of grants funding in the Central African Republic and the Democratic Republic of Congo, offset somewhat by a £0.6 million increase of grants funding in Iraq and a £0.3 million increase in Yemen. We continued to work with a variety of institutional donors such as UNICEF, the United Nations Office of Coordination of Humanitarian Affairs (UNOCHA), the Foreign, Commonwealth and Development Office (FCDO) of the UK Government, and the Bureau of Democracy, Human Rights and Labor (DRL) of the US State Department. Foundations and major donors have further supported our restricted portfolio, including Henri Lambert, the Peace of Mind Foundation, the Stanley Thomas Johnson Foundation, the Mackintosh Foundation and Seneca Trust.

We raised £9.7 million in unrestricted income in 2023, representing growth of 8% from 2022. The context of high-profile conflicts being ever present in the news agenda has contributed to a general awareness of our work, which has been a helpful backdrop for our fundraising. For example, we have received cash donations from the public in response to our regular giving adverts, which has bolstered our supporter engagement income. And the music community and corporate partners have reached out with their support too. We have our most successful ever annual 'Wassail' where our philanthropic audiences gave generously. We are also so grateful for the People's Postcode Lottery (PPL) funding, which continues to be a major source of unrestricted income. In 2023, we received a total of £3.4 million from PPL, up from £3.0 million in 2022 thanks to a generous additional allocation to support with the cost-of-living crisis and a restricted grant for our EdTech methodology Can't Wait to Learn.

6.2 EXPENDITURE

In 2023 we spent £19.7 million, an increase of 16% on 2022, driven by a 16% increase in project expenditure in our country offices. The majority of our expenditure – 80% - was spent on achieving our charitable objectives. Our restricted expenditure was £9.2 million, a 6% increase on 2022 and was primarily due to increased project expenditures in the Democratic Republic of Congo, Iraq, Ukraine and Yemen compared to 2022, as well as £404,000 spent in response to the earthquake in Syria.

These increases were partially offset by small reductions in project expenditures in Afghanistan and the Central African Republic.

Our unrestricted expenditure in 2023 was £10.5 million, which represents a 26% increase from 2022. This is due to the continued investment in fundraising, particularly individual giving, programme support functions, and an increase in spend on charitable project costs, by £1.0 million.

6.3 YEAR END POSITION

In 2023, War Child created a net deficit of funds amounting to (£766k), consisting of a deficit on unrestricted funds of (£785k) and a surplus on restricted funds of £19k. This was driven by transition costs for the War Child Alliance and some unrealised income accruals in country programmes. A transfer of £0.4m was made from unrestricted reserves to restricted reserves as a result of the latter. Our unrestricted reserves position remains sufficient as our prior year reserves position was managed to accommodate the alliance transition costs.

War Child's unrestricted net current assets total £2.5 million (2022: £3.6 million). Total reserves are £5.9 million (2022: £6.6 million) consisting of:

- Unrestricted funds:
 - Continuity Business Reserves £2.0 million (2022: £2.2 million)
 - Working Capital Reserves £0.2 million (2022: £1.1 million)
 - Tangible Fixed Assets £39,000 (2022: £25,000)
 - Designated Reserves £287,000 (2022: £287,000)
- Restricted funds £3.4 million (2022: £3.0 million)

Reserves policy

War Child's reserves policy is to ensure that we hold sufficient continuity business and working capital reserves at any point in the financial year (these reserves equate to unrestricted funds, excluding tangible fixed assets and other designated funds, but including investments) to address the significant risks posed to the organisation, our participants, and our employees of working in and around war zones.

Unrestricted reserves

War Child splits unrestricted reserves into:

- Continuity Business Reserve. This is held at all times by the organisation to mitigate against the risks in War Child's operating environment (the principal risks and uncertainties being explained in more detail on page 33). The target for continuity business reserves is calculated through a detailed assessment of the core running costs of the organisation and the risk profile of income.

6 FINANCIAL REVIEW

They include £24,000 of investments held as art assets. This amount needs to be available to cover risks that may materialise throughout the year.

- Working Capital Reserve. Due to the nature of our funding, War Child has some income fluctuations throughout the year, while the expenditure profile is flatter. To even out our cash position throughout the year, it is necessary for War Child to hold a working capital reserve, which allows War Child to maintain sufficient cash balances. We are ending the year with working capital reserves of £0.2 million, which is a decrease from 2022 (£0.9 million). The decrease is driven by our transition spend, and we remain confident that the residual £0.2m is sufficient, especially as our income fluctuation in 2024 will not be as pronounced, and we continue to manage this through our annual planning process.
- Tangible Fixed Assets. The current value of War Child's tangible fixed assets is £39,000.
- Designated Reserve. Funds raised through specific appeals remains the same in 2023 amounting to £287,000 at the close of the year, have been set aside by our Trustees in support of our Afghanistan response programme and the Ukraine Emergency Response.

War Child has assessed its Continuity Business Reserves and Reserves policy given the overall context our growth trajectory and income strategy.

Restricted reserves

Restricted funds are tied to a particular purpose which has been specified by the donor. Restricted reserves reflect the unspent balance of any of these funds. Restricted reserves at the end 2023 were £3.4 million, an increase of £0.4 million compared with the 2022 year-end position.

Grants of £2.9m in 2023 (2022: £1.0m) have been made to third party non-governmental organisations and other charities where this supports our charitable objectives. This increase is largely due to our Emergency Responses for Ukraine, Gaza and Syria. See note 3 in the accounts for further breakdown. War Child will make a grant only if the non-governmental organisation or other charity meets the following criteria:

- It has registered with the relevant government authorities
- The objectives of the proposal are compatible with our mission statement and objectives
- The last financial annual report is produced with full accounts
- A formal agreement is signed with War Child.

6.4 GOING CONCERN

The Trustees have reviewed War Child's reserves and Continuity Business Reserves position in light of the reserves policy discussed above. They have reviewed the group's forecasts, projections, and risk assessed income and expenditure and have a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future. With organisational growth forecast across restricted and unrestricted income streams, the Trustees have approved the 2024 budget. They are confident that the planned reserves are sufficient at the year end to manage any foreseeable downturn in the UK and global economy. The Trustees consider that there is a reasonable expectation that War Child has adequate resources to continue in operational existence for the foreseeable future and for this reason, they continue to adopt the 'going concern' basis in preparing the accounts.

6.5 INVESTMENT POLICY

War Child's investment policy is to protect our capital, particularly given the constraints of restricted project funding and the often high-inflationary environments in which we operate. Tolerance to capital instability is low, and the charity adopts a cautious attitude to risk. War Child's assets should be held in cash or low-risk government bonds, although certain investments are also held in art assets to protect against long-term devaluation.

Given the overseas nature of much of War Child's expenditure, and the risk posed to the charity through foreign exchange movement, we limit the exchange between currencies where possible. Further investments may range from short to long term, maturing in line with the planned expenditure cycle across War Child's projects.

Current investments are comprised of £24,000 of art assets.

War Child Trustees have delegated decision making on investment matters to the Audit and Risk Committee. The charity manages our own investments and has a nominated list of authorised signatories, two of whom are required to make any investments on behalf of the charity.

7. PRINCIPAL RISKS AND UNCERTAINTIES

War Child UK divides risks into two categories: strategic risks and operational risks. Strategic risks present a significant threat to us achieving our strategy. They are monitored closely by both the senior leadership team and the Board of Trustees. Operational risks concern mainly internal processes and controls. They can be managed through effective systems and good practices and are monitored closely by the management team.

There is some fluidity between the risk registers, with severe operational risks being elevated to the strategic risks register if felt appropriate or they need specific attention. Risks are scored according to how likely they are to occur and the impact they would have on the organisation. The Board of Trustees weighs up the tolerance the organisation has for the risk and the management looks at ways to mitigate the risks.

The risk registers are periodically reviewed, in accordance with War Child UK's risk policy, to ensure the registers remain up-to-date and relevant. A deep dive into the strategic risks is done on a rotational basis at the Audit and Risk Committee. This Committee meets every quarter and at each meeting it reviews a specific risk in detail, working through the register, so over a period of time a deep dive of all risks is completed.

Risk that children or other participants suffer abuse in connection with their involvement with War Child programmes as a result of a failure to maintain a strong culture, standards, knowledge and good practice on safeguarding including prevention of sexual exploitation, abuse and harassment (PSEAH) of children and adults at risk.

Keeping children safe is our priority. We have a comprehensive child safeguarding policy and code of conduct, and we have a comprehensive staff training programme. In 2023, we ran a fully staffed system whilst also working with colleagues in War Child Netherlands to agree the ways in which safeguarding will be structured in the new War Child Alliance.

The Child Safety and Safeguarding Advisors provided monthly reports to the Senior Leadership Team and attended the quarterly Board Audit and Risk Committee Meeting.

At the end of the year, our safeguarding teams transferred into the new War Child Alliance Foundation. Through the Foundation, our safeguarding resources are pooled with safeguarding professionals who were previously employed by War Child Netherlands to create a global Safeguarding and Integrity Team, which will have similar responsibilities and reporting arrangements to the system we had developed in War Child UK. The Alliance Foundation will report back to War Child UK on the operation of the system and any serious incidents that occur.

Risk that our security system fails to provide adequate levels of risk management in the places where we work.

Our work takes our teams to insecure locations which can pose significant security threats to staff and children. Our Global Security Advisor works closely with a team of in-country security officers to analyse the risks and implement mitigation strategies so we can work in volatile environments, without undue risks to our staff or children.

All staff working in or travelling to our country programmes must complete hostile environment awareness training (HEAT), and we employ Country Directors who are experienced in security management and are able to comply with security regulations.

We invest resources in making our compounds and project locations more secure and in confirming lockdown and evacuation procedures in case of threats. We engage actively in national security networks and our Global Security Advisor meets weekly to update senior leaders on the current situation in our working environments. The Global Security Advisor reports to the quarterly audit and risk committee meetings and we have a crisis management plan and a committee ready to convene as needed.

Risk that we do not achieve a critical mass of evidence and profile building to achieve thought leadership or risk that we fail to invest sufficient technical resource and programme discipline to develop a strong platform of core interventions.

To be able to deliver high quality programmes, War Child UK has invested in the specific technical skills of child protection, reintegration, education in emergencies, livelihoods and cash, youth advocacy and participation and monitoring, evaluation, accountability and learning (MEAL) in both our country programmes and in the London office.

We invest in studies and evaluations that can show the impact of our work on the wellbeing of the children and families involved. We have an agreed research agenda that accompanies our programme quality approach which generates findings and data that can be disseminated and enhance our ongoing programmes.

7 PRINCIPAL RISKS AND UNCERTAINTIES

Risk of insufficient and non-diverse funding preventing us from continuing to grow our impact and support more children, that we fail to maintain our reserves on an on-going basis in line with the growth of the organisation or maintain sufficient working capital to enable the organisation to continue operations.

To mitigate this risk, we develop robust fundraising strategies and look for innovative ways to raise funds. We build strong relationships with supporters and work hard to maintain their trust. We are investing in ways to diversify our funding base and in approaches to expand our supporter base and increase our mass market fundraising, so that we are not overly reliant on single sources of income. We cultivate strategic relationships with our institutional donors to build our reputation and credibility with decision makers. We are thoughtful about the donors we work with, and our screening process helps us avoid accepting funding from sources that are not compatible with our values.

This risk materialised in 2023 when UNICEF, struggling to manage smaller than expected funding in Afghanistan, dramatically cut the funding they had already agreed to give us. This threatened to reduce our overall funding for 2024 by over £3m. However, by the end of the year the broad nature of our funding base gave us a total of institutional income for the year, which was not significantly below our budgeted expectations.

Throughout 2023, we closely monitored both our income and expenditure and ensured that our expenditure was kept within our income levels.

The risk that the transition to the War Child Alliance is abandoned or is achieved at avoidably high cost.

Transitioning to the War Child Alliance involved significant changes. All our country programme teams and almost 50% of our staff in London moved into the new Alliance Foundation. We worked to a clearly mapped out timetable and process which enabled us to manage these changes on time and to be ready to launch the new structures and ways of working on 1st January 2024.

8. SAFEGUARDING AND SERIOUS INCIDENTS

War Child is committed to keeping all who come into contact with our programmes safe from harm and abuse. During 2023, we continued to build upon the strong foundation established in the previous year for robust safeguarding at global and country levels. We also focussed on preparing for the planned War Child Alliance safeguarding system, in collaboration with colleagues in War Child Netherlands.

Safeguarding coordinators in each of our country programmes continued to support country management teams to mainstream safeguarding into all aspects of our projects, including safer recruitment, child safety and staff awareness. With the global head of safeguarding and two global safeguarding advisors in-place throughout 2023, we strengthened oversight of investigations and worked closely with country coordinators to provide support and cohesive safeguarding approaches.

In Afghanistan, we faced a particular challenge at the start of 2023 when the de facto authorities introduced a ban on women working for NGOs. This resulted in our women staff having to work remotely from their homes for most of the time. Given that many of our child protection and safeguarding staff are women, this made our frontline work in the country more challenging. Our Afghanistan office, with support from our London team, identified ways that we could support our women staff and enable the continuation of our essential child protection and safeguarding work in these difficult circumstances.

In early 2023, we implemented a new case management and reporting system which enabled a much-improved reporting mechanism and management of cases. We also undertook an internal audit of our whistleblowing processes, which led to a number of recommended improvements.

Safeguarding training was provided to staff across all offices during the year and country coordinators received training in interviewing children and vulnerable adults. Gender training was also provided to staff in the Iraq and UK offices, in addition to other measures to increase gender inclusion and improve support to women staff in some of our offices.

In the final few months of 2023, preparations to merge our War Child UK safeguarding function with that of War Child Netherlands were finalised, ahead of the launch of the War Child Alliance in January 2024. This included appointing staff to a new combined global team and upgrading to a new case management and reporting system.



War Child partner staff handing out essential food items in Ukraine

Photo credit: Sharron Lovell

9. FUNDRAISING STATEMENT

Supporters are the only reason we are able to reach and transform the lives of children living through conflict. Their ongoing kindness, hope and commitment to standing with children and their families is truly incredible. Our commitment to them, is one of hard work, ingenuity and integrity – striving for the highest possible operating standards across our programmes and our fundraising, ensuring we are there for children and young people in the way they need us, for as long as they need us.

The core of our fundraising approach in 2023 continues to revolve around individual fundraisers from the War Child UK team identifying and developing relationships with donors, partners and individuals within a specific industry, such as gaming, music, sport and the creative industries more generally. These relationships are nurtured and treated with care, and are based on trust, transparency and accountability.

Through our Supporter Promise (**Our supporter promise - Give with confidence - War Child**) we invite supporters to reflect on their interactions with us and share feedback, helping us to listen, learn and improve on how we communicate and cultivate these relationships. It is particularly important to us that those who are giving us their time and money should be heard and valued.

We aim for our fundraising activities to be bold, inspiring, informative and personalised for everyone we come into contact with. Much of our fundraising in early 2023 was focussed on the continued response to the war in Ukraine. Later in the year, our focus turned also to the crisis in the middle east and raising funds for children in Gaza. In 2023, we reached 361,274 children with lived experience of conflict.

Inspired by those who support us, we are working to achieve the highest ethical fundraising standards. We are registered members of the Fundraising Regulator and are committed to operating in a transparent and accountable way, adhering to their Code of Fundraising Practice.

We keep our supporter data safe and secure and have a data protection policy and privacy policy in place. We have a dedicated Fundraising Compliance Manager to support our ongoing adherence to the Code of Practice, the UK General Data Protection Regulation and other relevant regulations. We also have a dedicated supporter care team who are on hand to respond to supporter questions and queries in a timely manner via email or telephone, including updating supporter details and contact preferences.

We have a vulnerable person's policy in place, with training given to our fundraisers in this area on a regular basis. We received 44 complaints in 2023 (31 in 2022) and we responded within an average of 2 working days to every complaint received, and all complaints were resolved within 1 week of initial enquiry (2 working days and 2 weeks in 2022). Every complaint interaction was logged, and all feedback was actioned where possible. No complaints required escalation to the ICO or Fundraising Regulator in 2023.

When we work with partners to support our fundraising, we follow a robust vetting process which we have updated in 2023 to both streamline and strengthen our robust approach. We also follow safeguarding, child protection and data protection policies, and consider carefully how to apply these to our partnerships, to ensure that those we partner with, our supporters, volunteers and audiences are not put at risk of harm by our fundraising or fundraising activities carried out on our behalf.

Specific additional measures are in place for our growing regular giving programme, ensuring that fundraising activity is not unreasonably intrusive, persistent and that undue pressure is never put on individuals to donate. We also make sure that any third-party fundraising organisations we work with have their own strong policies in place to make sure people in vulnerable circumstances and other members of the public are protected.

All fundraising activity is carefully planned and budgeted for at the beginning of every financial year. Performance is monitored on an ongoing basis by individuals in the fundraising team on a daily, monthly and quarterly basis and regular reporting to senior management and the finance department takes place to ensure that we are effective and accountable to children and our supporters, in everything that we do.

10. OUR GOVERNANCE

War Child is a charitable company limited by guarantee. We were incorporated on 30 July 1998 and registered as a charity on 22 September 1998. The company was set up under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. This was amended on 8 June 2018. The objects in our Memorandum of Association are:

- **To bring relief to persons anywhere in the world who are suffering hardship, sickness, or distress as a result of war and (but without prejudice to the generality of the foregoing) to bring such relief to children who are so suffering.**
- **To advance the education of the public in the effects of war and especially the effects of war on children.**

OUR BOARD

The Directors of War Child UK are the Trustees, collectively known as War Child UK's Board. The Board, War Child UK's governing body, comprises of nine Trustees. Trustees serve an initial term of three years that can be extended up to a maximum of six years. The Board has guaranteed the liabilities of the company up to £1 each. The Board is responsible for overseeing the governance of all War Child UK's work and delegates the day-to-day management to the Chief Executive Officer (CEO) and Senior Leadership Team (SLT). The details of this arrangement are set out in a Delegation of Authority document, which is regularly reviewed. The Trustees remain collectively responsible for the charity. All powers delegated under this policy are exercised in good faith based on the understanding of the final authority of the Board. In 2023, the Board met quarterly, with some additional exceptional meetings to discuss the appointment of a new CEO and also agree the UK position on some key principles for the Alliance agreement. At each meeting it reviewed the charity's overall progress based on reports from the Senior and Extended Leadership teams and reviewed our financial position and organisational risks. The alliance with War Child Holland and all the other War Child branches has been discussed thoroughly and the chairman signed the Alliance agreement for WCUK in November 2023. The board had diversity training and a discussion around diversity, and began to explore our positioning on advocacy, especially in oPt. It also looked at the new executive structure. Rod McCleod and Caroline Browne joined the Alliance board. The Board approved the budget and annual plan for 2024.

OUR COMMITTEES

The Board has delegated specific responsibilities to two sub-committees, as detailed below, whose membership is appointed by the Board and who meet quarterly. The Audit and Risk Committee is responsible for ensuring we manage our risks and have strong internal controls. It reviews our internal and external audit reports and our incident reporting logs. It reviewed our whistleblowing investigation process and risk management policy. The Committee received updates on key risks affecting War Child UK's operations, including continued impact of the global pandemic, safeguarding, security, HR, finance, fundraising, data protection legalisation and closely reviewed the continuing situation in Afghanistan. The committee considered War Child UK's approach to foreign exchange, investments and reserves. The Programme Quality Committee rotated deep dives into each of our country programmes and thematic areas by inviting representatives from the country programmes and programme quality team to present their work and provided support and advice on specific topics. The Committee also examined War Child UK's quarterly participant numbers, its institutional funding pipeline and assessed learnings from evaluations.

10 OUR GOVERNANCE

TRUSTEE RECRUITMENT AND TRAINING

To make sure our governance is as effective as possible, we draw on skills and expertise in a range of areas including financial management, programmes, safeguarding, fundraising and legal. We review the skills and expertise of our Board members to identify any gaps. War Child UK operates an equal opportunities policy and encourages applications from diverse backgrounds. Trustees are appointed following open advertising. Interviews are then conducted by the Chair and CEO, with input from other Trustees and Senior Leadership. All new Trustees receive a structured induction programme, covering all aspects of the role and the organisation. As part of this they are given copies of War Child UK's Memorandum and Articles of Association, governance document, strategy, business plan, the previous year's annual accounts, the current year's budget, Safeguarding Policy, code of conduct and any relevant committees' terms of reference. New Trustees must complete and sign a declaration of interest, anti-bribery policy, fit and proper person's declaration and War Child UK's code of conduct and safeguarding policy. We also offer training to all Trustees.

On the basis of continuity during a time of big organisational change, during the Annual General Meeting (AGM) meeting of the 14 June 2023 the Board recommended the appointment of Crowe as our external auditors for 2024.

CONSIDERATION OF PUBLIC BENEFIT

War Child UK gets children back into school. We work with children formerly associated with armed forces and groups to create new opportunities for them and to reintegrate them into their communities. We promote justice for young people in detention. We also work with children and young people to demand their rights and change policies and practices that affect them. War Child UK Trustees ensure that War Child UK carries out our aims and objectives, and that these benefit children marginalised by war in Afghanistan, Central African Republic, Democratic Republic of Congo, Iraq, Yemen, and Ukraine. The Trustees have considered the Charity Commission's published guidance on the public benefit requirement under the Charities Act 2011.

WAR CHILD'S INTERNATIONAL PARTNERSHIPS

War Child UK is one of three independent War Child organisations who run programmes in conflict-affected countries – the other two are War Child Holland and War Child Canada. Between us, we help children affected by conflict in a total of 19 countries. We collaborate whenever possible to ensure we benefit from cost sharing, office space, submitting joint proposals, shared learning, pooled knowledge, and joint fundraising initiatives. We work closely with our affiliate, War Child Australia, to raise money for projects that we deliver. War Child Australia was formed in 2002 and is staffed entirely by volunteers, meaning their administration costs are incredibly low. War Child also works with a partner organisation in the United States called Children in Conflict. War Child US is an affiliate of War Child Canada. War Child Trading Limited is a wholly owned subsidiary of War Child. During 2023 War Child Trading Ltd made a £188k profit (£103k 2022), which will be made as a donation to the charity.

KEY MANAGEMENT REMUNERATION

War Child UK is organised into four departments, led by Senior Leadership Team members reporting to the CEO. Their salaries are subject to the same approach we use for employees. The CEO's salary is reviewed annually by War Child UK's Board of Directors and a decision is made by Trustees on the level of remuneration. A salary scale review is carried out periodically by the Senior Leadership Team to ensure that our salaries remain commensurate with comparable charities, based on a benchmarking exercise started in December 2022.



Earthquake response,
Psychosocial Support Programme, Syria

11. OUR MANAGEMENT

BOARD OF TRUSTEES

John Fallon (Chair)
Caroline Browne (Treasurer)
Cleo Blackman
James Briggs
Siobhan King
Shruti Mehrotra
Maria Panayi
Tara Rajah
Rod MacLeod (retired in WCUK in December 2023)

COMMITTEES

Audit and Risk Committee

Caroline Browne (Chair)
James Briggs
John Fallon
Siobhan King
Tara Rajah

Programme Quality Committee

(WCUK Committee ended in December 2023)

Rod MacLeod (Chair)
Cleo Blackman
John Fallon
Maria Panayi

COMPANY SECRETARY

Rob Williams

CHIEF EXECUTIVE OFFICER

Rob Williams (until December 2023)
Helen Pattinson (from December 2023)

MANAGEMENT

Director of Fundraising and Comms:
Helen Pattinson

Director of Programmes and Advocacy:
Jon Mitchell

Head of HR
Kamaljit Natt

Head of Finance & IT:
Barrie Roulston – Head of Finance & IT (resigned August 2023)

Interim Director of Finance & IT
Caroline Doan (September 2023 – November 2023)
Carol Barrett (from November 2023)

REGISTERED OFFICE AND PRINCIPAL ADDRESS

Part Fourth Floor East,
Dunn's Hat Factory,
106-110 Kentish Town Road,
London
NW1 9PX

AUDITOR

Crowe U.K. LLP
55 Ludgate Hill
London
EC4M 7JW

BANKERS

Lloyds Bank,
39 Threadneedle Street,
London,
EC2R 8AU

SOLICITORS

Bates Wells Braithwaite,
10 Queen Street Place,
London,
EC4R 1BE

Company Number
3610100

Charity Number
1071659

12. THANK YOUS

A huge thank you to our staff, volunteers, and supporters, who dedicate their time, energy, and resources to War Child UK 's cause.

GLOBAL AMBASSADORS

Thank you to Carey Mulligan, Marcus Mumford, and Vanessa Kirby for their continued generous support in 2023.

OUR AMBASSADORS

Ben Caron
Ben Lovett
Charlotte Sinclair
Dan Smith
Gillian Anderson
Jack Savoretti
Jonny Grant
Miles Jacobson OBE
Ross Stirling
Ted Dwayne

OUR PARTNERS

Aesop
Bloomberg
Brit Group
Capital Group
Clifford Chance
Covington & Burling LLP
Fane Productions
G3
GIC
Gore Street
LW Theatres
N Family Club
Northern Trust
Oakley Capital
Orbis Investments
Prospect Union
Squire Patton Boggs
Tecknuovo
Termate
Tropic

OUR GAMING PARTNERS

11 bit studios
Adriaan De Jongh
ADVNCR

Boxelware

Devolver
Diva
Jingle Jam
Kepler Interactive
Milestone
No More Robots
Playstack
Robot Gentlemen
Sports Interactive
The Game Bakers
Toge Productions
Wired Productions
YRS Truly

OUR DONORS AND FRIENDS

AEG Presents
Belron Ronnie Lubner Charitable Foundation
BPI
Dana and Mark Strong
Dr Janet Wolfe
Erin Hurst & Guy Gibson
Felicity Blunt
Hardy and Helle McLain
Henri Lambert
Jamie Hambro
Keely and Toby Glaysher
Lottie Birmingham
Miss Edith Mary Sage Charitable Trust
Nat and Loretta Rothschild
Peter Gammie
Players of People's Postcode Lottery
ShareGift – The Orr Mackintosh Foundation
Simon Ross
Stanley Tucci
Sulney Fields Charitable Trust
The Percy Lane Foundation
Tina & Anthony Hene
Tula Trust
Wayne Garvie

OUR PROGRAMME PARTNERS

CHK Foundation
Dullatur Foundation
Geoff Herrington Foundation
Leri Charitable Trust
Material World Foundation
Paulson-Ellis Charitable Trust
Peace of Mind Foundation
Stanley Thomas Johnson Foundation
Stichting West Coast Foundation
The Boltini Trust
The Bryan Guinness Charitable Trust
The Grace Trust
The Mackintosh Foundation
The P & G Charitable Trust
The Seneca Trust

COMMS

BUILDHOLLYWOOD
Blackstar
Charlie Brun
Dave Lightfoot
DawBell
Holly Appleton
Joe Bedford
Kate Etteridge
Khaly Nguyen
Lewis Fromberg
Rachael Chinery
RockBox
Roger Streeten
Tom Nimmo

STRATEGIC PROJECTS

Anthony Burrill
Adam Reece
Alice Ashbury
Alma Elezović
Amy Collins

Annie-Celeste Taylor
Bella Freud
Black Forest Beers
Britannia Row
Children from John Perryn School, Ealing
Chris Pollard
Christopher Mills
Colin Davies
Cressida Jamieson
David Shrigley
Ed Warren
Emily Flowers
Emma Corrin
Ermin Elezović
Esther Kashemwa
Flowers Gallery
G Spot
Gemma Peppé
George Maguire
Hattiers Rum
Hayden East
Heppe
iS Clinical
James Phillips
Jasmin Elezović
Jonathan Pryce
Kevin King
Leah Wright
Lisa Baker
London Community Gospel Choir
Lorraine Reece
Lucy Mahon
Luscombe
Lux Technical
Lynne Kuschel
Maison de Fleurs
Marie-Anne Mancio
Mark Smith
Matthew Flowers
Mette
Michael McIntyre
Moriah Ogunbiyi
Nádia Duvall

12 THANK YOUS

Options Greathire
Oscar Kashemwa
Pam Hogg
Paul Franklyn
Rebecca Fontaine-Wolf
Rob Kuschel
Roxana Halls
Ryan Stafford
Ryan Wyatt
Sandford Orchards
Sandra De Giorgi
Sandridge Barton
Shivering Mountain
Stormzy
Stuart Ellerker
The Events Mill
Tom Best
Victoria Sadler
Zoe More o'Ferrall

MUSIC PARTNERS

20/20 Vision
Aaron Levitt
Abi Firth
Adam Harris
Adam Jones
Adam Pits
Aimee Hillard
Alex Wall
Alex Wiseman
Alice James
Alistair Goldsmith
All my friends, Alex Luff
Anastasia Klochkivska
Andrew Okocha
Andrew Smith
Andy Kay
Andy Lemay
(Resident Advisor)
Angus Blue
Anna Bewers
Anna Calvi
Anne Marie
Archie Hamilton
Arctic Monkeys
Athens of the North
Audio Gold
Audio Technica

AVA Festival
Baby Queen
Bake
Bastille
Beabadoobee
Ben Hardman
Ben Lowe
Beth Harding
Blackstar
Bob Workman
Boby Vylan
Bring Me the Horizon
Brixton Electric
Caity Baser
Call Super
Callaway Breeze
Callum Read
Carly Rockett
Caroline Simionescu-Marin
Caspar Harvey
Cavetown
Charlotte Plank
Chris Dempsey
Chris Hession
Chris Melian
Chris Scott
Christophe Pointreau
CloudX
Co-Op
Cobalt Studios
Colleen 'Cosmo' Murphy
Colleen Mahoney
Colours Hoxton
Corsica Studios
Craig Jennings
Craig Richards
Craigie Knowes
Dakota Hoven
Dalston Den
Dalston Superstore
Damian Christian
Damien Dempsey
Dan Beaumont
Daniel Ealam
Danielle Livesey
Dar Disku
David Bianchi
David Bradley

David Rowell
David Shrigley
Defected Records
Derek Mackillop
Dermot Kennedy
Dimensions Recordings
Dominique Bellas
Domino Records
Don Broco
Dork
Double Dutch
Dr Banana
Dusky
Earth
Easy Life
Emily Huxley
Emily Quillin
Emma Powell
Estelle Wilkinson
Everpress
Exhale
Extra Soul Perception
Fabric
Fifth Column
Fifth Element
First Word
FKP Scorpio
Four Tet
Fox & Firkin
Freerange Records
Gabrielle Aplin
Gary Bhupsingh
Gasius
Geoff Meall
Georgina Gibson
Giulia Guastella
Gugu Mbatha-Raw
Halit Ergenc
Hannah Grae
Hannah Holland
Haseeb Iqbal
Hayley Milross
Heels & Souls
Helena Star
HERE at Outernet
HiFi
Holly Appleton
HOR

Houghton
Houndstooth
Hozier
Ian McAndrew
IK7
Imaginarium
Isonoe
Jack Savoretti
Jai Stanley
James Barnes
James Bay
Jamie Muir
Jamie Osborne
Jane Fitz
Jaye Ward
Jazzi Bobbi
Jenn Russell
Jennifer Ivory
Jeremy Klitzman
Jeremy Thomas
Jess Izsatt
Jess Kinn
Jimpster
Jo D'Andrea
Joe Armon Jones
Joe Unknown
John Fairs
John Leahy
Jon Chapman
Joolz Raaken
Jorge Felizardo
Jumbi
Jumoke Fashola
Jungle
Juno Records
Justin Bulley
Kat Rulach
Kate Bush
Katherine Jenkins
Kemi Rodgers
Kim Bailey
Kim Oakley
Kingdow Collective
Kojey Radical
Komali Scott-Jones
La Rumba
Lafayette
LateNightTales

12 THANK YOUS

Laura Sinclair
Laurence Bell
Lemonaid & Charitea
Lex Amor
Lex Heath
Libertines
Lime Garden
Linda Betesh
Lisa Young In
Louise Latimer
Luke Una
Maddy Smith
Mae Muller
Maggie Crowe
Marcus Mumford
Maria Barham
Marina Giessler
Marsha Kwateng
Martha Kinn
Master Sounds
Material Music
Matt Ash
Matt Barker
Matt Bates
Matt Johnson
Matt Lockwood
Matt Woolliscroft
Maxwell Owin
Maz Tappuni
Megan Page
Meghan Mackillop
Mel Rudder
Melissa Meadows
Merck Mercuriadis
Metronomy
Midland
Mike Bawden
Mike Keegan
Mike Walsh
Miles Jacobsen
Moko
Mr Bongo
Murray Chalmers
Muse
Music Maciondo
NAM
Natalie Curtin
Natasha Haddad

Near Mint
Never Fade Records
Nick Lewis
Nicky Langley
Nicola Spokes
Nicolas Duque
Nicole Allen
Nicole Ribiero
Nikita Chauhan
Niko Michault
Nilufer Yanya
Ninja Tune
Noisey
Nulifer Yanya
Nur Ozdemar
Olivia Colman
Olivia Dean
Olly Stanley
Omeara
Omid Djalili
On The Corner Recordings
Owain Davies
Paolo Nutini
Paper Recordings
Prime Direct
Passenger
Patterns
Paul Franklin
Peter McGaughrin
Phonox
Portishead
Prince of Wales Venue
Queens Yard
Summer Party
Rachel Chapman
Radioactive Man
Rafe Studholm
Ralph Lawson
Ramsgate Music Hall
Ransom Notes
Raw Power
Resident Advisor
Richard Ashton
Rick Blaskey
Rina Sawayama
Rob Lynch
Rod Stewart
Ross Warnock

Rozzie Inge
Rubadub
Ryan Quigley
Sally Dunstone
Sam Don
Sam Eldridge
Sam Fender
Sara Lord
Sarah Abbott
Scala
Sea Girls
Secretsundaze
Self Esteem
Sevvy Enfield
Shanti Celeste
Sharon Wakefield
she said.so
Sigur Ros
Silver Hayes
Simon Bobbett
Simon Jones
Simon Moran
Soho House
Solovey Vodka
Sophie Ellis Bextor
Sounds of Solidarity
Sports Banger
Stefano D'Andrea
Stephen Bass
Stephen Flannery
Steve Zapp
Strut
Sugababes
Summer Marshall
Take That
Tarik Busady
Tasha
Team Love
The 1975
The Carpet Shop
The Cause
The Hunna
The Jazz Café
The Love Inn
The Maquis
The Mill
The Mysterines
The Prodigy

The Snuts
The Social
The Volks
The Wombats
Tiff Joints
Tim Wakefield
TOLA
Tom Jarmey
Tom Moon
Tom Payne
Tom Wakefield
Toumba
TROUT
Turkey Mozaik
Universal Music Group
Vanessa Bosaen
Various Artists
Management
Velocity Press
Verdigris Management
Village Underground
Waella's Choice
Warner Music
Waterworks
Whitney Asomani
Wild
Will Dowdy
Will Frost
Will Marshall
Will Smyth
WIRE
Worldwide FM
XL Recordings
XOYO
Yasha Estraiikh
Yazmin Lacey
Years & Years
Youtube Music
Zack Zarillo

13. TRUSTEES' RESPONSIBILITIES

The Trustees who are also Directors for the purposes of company law are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and the UK's generally accepted accounting principles (GAAP).

Company law requires the Directors to prepare financial statements for each financial year. The Directors have done so in accordance with FRS 102 – The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland. Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable group for that period.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping accounting records that are sufficient to show and explain the charitable company's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company; and ensure that the financial statements comply with the Companies Act 2006 and the provision of the charity's constitution.

The Directors are also responsible for safeguarding the assets of the company and taking reasonable steps for the prevention and detection of fraud and other irregularities.

As far as the charity's Directors know, there is no important audit information that the charity's auditor does not have. Each Director has taken all the steps that they should have taken as a Director in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The Trustees' Annual Report, which includes the Strategic Report, was approved on behalf of the board by John Fallon on 25 October 2024.



John Fallon
Chair of Trustees

14. INDEPENDENT AUDITOR'S REPORT

OPINION

We have audited the financial statements of War Child ('the charitable company') and its subsidiaries ('the group') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, Consolidated and Society Balance Sheets, Consolidated Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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 group's and the charitable company's affairs as at 31 December 2023 and of the group's 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 requirements of the Companies Act 2006.

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 group 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 trustee's 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 or the group'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 contained within the annual report. The other information comprises the information included in the 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.

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 this gives rise to a material misstatement in the financial statements themselves. 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.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

14 INDEPENDENT AUDITOR'S REPORT (CROWE)

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; 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, 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 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

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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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.

EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING IRREGULARITIES, INCLUDING FRAUD

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were compliance with the requirements of the Gambling Commission, Anti-fraud, bribery and corruption legislation, taxation legislation, employment legislation and General Data Protection regulations. We also considered compliance with local legislation for the group's overseas operating segments.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Audit & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Dipesh Chhatralia
Senior Statutory Auditor

For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London

28 October 2024



Earthquake response,
Psychosocial Support Programme, Syria

15. FINANCIAL STATEMENTS

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME & EXPENSE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2023

| | Note | Unrestricted funds £000 | Restricted funds £000 | 2023 Total £000 | 2022 Total £000 |
|--|-----------|----------------------------|--------------------------|--------------------|--------------------|
| INCOME FROM: | | | | | |
| Donations and legacies | | | | | |
| Donations and legacies | | 3,489 | 1,618 | 5,106 | 4,731 |
| Lotteries | | 3,400 | - | 3,400 | 3,000 |
| Other trading activities | | | | | |
| Events | | 2,747 | - | 2,747 | 1,988 |
| Charitable activities | | | | | |
| Grants | 13 | - | 7,598 | 7,598 | 9,272 |
| Foreign exchange gain | | 45 | - | 45 | 105 |
| Total income | | 9,681 | 9,215 | 18,896 | 19,096 |
| EXPENDITURE ON: | | | | | |
| Raising funds | | | | | |
| Fundraising costs for donations and legacies | 3 | 3,975 | (1) | 3,975 | 2,919 |
| Charitable activities | | | | | |
| Project costs | 3, 13 | | | | |
| - Afghanistan | | 1,022 | 4,115 | 5,137 | 5,331 |
| - Central African Republic | | 902 | 620 | 1,522 | 1,606 |
| - Democratic Republic of Congo | | 803 | 792 | 1,595 | 1,201 |
| - Iraq | | 537 | 1,274 | 1,811 | 1,144 |
| - Ukraine | | - | 823 | 823 | 425 |
| - Syria | | - | 404 | 404 | - |
| - UK projects | | - | - | - | 275 |
| - Yemen | | 666 | 1,067 | 1,733 | 1,466 |
| - UK overseas support | | 2,203 | 100 | 2,303 | 2,291 |
| Information & Campaigns | 3 | 356 | - | 356 | 302 |
| Total expenditure | | 10,465 | 9,196 | 19,661 | 16,960 |
| Net (expenditure) / income | | (785) | 19 | (766) | 2,136 |
| Transfer between funds | | (369) | 369 | - | - |
| Total funds brought forward | | 3,645 | 3,003 | 6,648 | 4,512 |
| Total funds carried forward | 11 | 2,491 | 3,391 | 5,882 | 6,648 |

There are no other unrealised gains or losses which do not appear on the statement of financial activities. All of the above results are derived from continuing activities. The notes on pages 58 to 71 form part of these financial statements.

15 FINANCIAL STATEMENTS

CONSOLIDATED AND CHARITY BALANCE SHEETS AS AT 31 DECEMBER 2023

Company number: 03610100

| | Note | Group | | Charity | |
|------------------------------------|------|--------------|--------------|--------------|--------------|
| | | 2023 £000 | 2022 £000 | 2023 £000 | 2022 £000 |
| Fixed assets | | | | | |
| Tangible assets | 5 | 39 | 25 | 39 | 25 |
| Investments | 7 | 24 | 24 | 24 | 24 |
| | | 62 | 49 | 62 | 49 |
| Current assets | | | | | |
| Debtors | 8 | 4,288 | 5,010 | 4,288 | 5,012 |
| Cash at bank | | 4,195 | 3,285 | 4,164 | 3,279 |
| | | 8,483 | 8,295 | 8,452 | 8,291 |
| Creditors: | | | | | |
| falling due within one year | 9 | (2,664) | (1,696) | (2,628) | (1,687) |
| Net current assets | | 5,819 | 6,599 | 5,824 | 6,604 |
| Net assets | 11 | 5,881 | 6,648 | 5,886 | 6,653 |
| The funds of the charity | | | | | |
| Unrestricted funds | | | | | |
| Continuity Business Reserve | 11 | 2,000 | 2,200 | 2,000 | 2,200 |
| Working Capital Reserve | | 165 | 1,133 | 170 | 1,138 |
| Designated | | 287 | 287 | 287 | 287 |
| Tangible Fixed Assets | | 39 | 25 | 39 | 25 |
| Restricted funds | 13 | 3,391 | 3,003 | 3,391 | 3,003 |
| | | 5,882 | 6,648 | 5,887 | 6,653 |

The deficit for the financial year for the Parent Charity only was £953,630 (2022: profit of £2,039,000), which excludes the profit of £188,000 from the trading subsidiary.

These financial statements were approved by the Trustees, authorised for issue on 25th October 2024 and signed on their behalf by:



John Fallon
Chair of Trustees

The notes on pages 58 to 71 form part of these financial statements.

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31 DECEMBER 2023

| | Notes | 2023 £000 | 2022 £000 |
|--|-------|--------------|--------------|
| Cash flows from operating activities: | | | |
| Net cash inflow / (outflow) from operating activities | A | 950 | 484 |
| Cash flows from investing activities: | | | |
| Purchase of fixed assets | | (40) | (75) |
| Cash flows from financing activities: | | | |
| Net (decrease) / increase in cash: | | | |
| Cash at bank and in hand at the beginning of the year | | 3,285 | 2,876 |
| Cash at bank and in hand at the end of the year | B | 4,195 | 3,285 |

Notes to the cashflow statement

| A. Reconciliation of net income / (expenditure) to net cash flow from operating activities | 2023 £000 | 2022 £000 |
|--|--------------|--------------|
| Net income resources | (766) | 2,136 |
| Depreciation & amortisation | 21 | 55 |
| Decrease / (increase) in debtors | 722 | (2,504) |
| Increase/ (decrease) in creditors falling due within one year | 972 | 797 |
| Net cash outflow from operating activities | 950 | 484 |

| B. Analysis of cash and cash equivalents | 2023 £000 | 2022 £000 |
|--|--------------|--------------|
| Cash in hand and at bank | 4,195 | 3,285 |
| Total cash and cash equivalents | 4,195 | 3,285 |

The notes on pages 58 to 71 form part of these financial statements.



War Child Football Club project, Central African Republic
Photo credit: Daniel Shema

1 ACCOUNTING POLICIES

Charity and Company information

War Child is a Public Benefit Entity registered as a charity in England and Wales and a company limited by guarantee. It was incorporated on 30 July 1998 (company number: 03610100) and registered as a charity on 22 September 1998 (charity number: 1071659).

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association (amended 14 July 2015). In the event of the company being wound up members are required to contribute an amount not exceeding £1 each.

Basis of accounting

The consolidated Financial Statements have been prepared under the historical cost convention in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the 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).

The charity constitutes a public benefit entity as defined by FRS 102.

The Financial Statements have been prepared consolidating the results of the Charity and its subsidiary War Child Trading Limited (Company number: 05100189).

The functional currency of War Child and its subsidiary is considered to be GBP because that is the currency of the primary economic environment in which the group operates. The consolidated financial statements are also presented in GBP and are rounded to the nearest thousand.

The charity has taken advantage of the exemptions in FRS 102 from the requirements to present a charity only Cash Flow Statement and certain disclosures about the charity's financial instruments. As permitted by Section 408 of the Companies Act 2006, a separate income and expenditure account for the results of the charitable company only has not been presented.

The Trustees have reviewed War Child's reserves and Continuity Business Reserves position in light of the reserves policy discussed above. They have reviewed the group's forecasts, projections, and risk assessed income and expenditure and have a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future. With organisational growth forecast across restricted and unrestricted income streams,

the Trustees have approved the 2023 budget. The 2024 to 2025 forecasts for the proposed War Child Alliance programme merger with War Child Holland have been reviewed, with the best available knowledge at the time and potential income has been stress tested to ensure that expenditure in the new structure can withstand income pressures. They are confident that the planned reserves are sufficient at the year end to manage any foreseeable downturn in the UK and global economy. The Trustees consider that there is a reasonable expectation that War Child has adequate resources to continue in operational existence for the foreseeable future and for this reason, they continue to adopt the 'going concern' basis in preparing the accounts.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, which are described in this note, Trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

The Trustees have reviewed the financial position and future plans for the charity and have identified no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue its activities for the foreseeable future. With some organisational growth forecast, as the major impacts of the global pandemic on fundraising have been curtailed, the Trustees approved a ten per cent increase in Continuity Business Reserves in the 2022. The 2024 budget has been reviewed, with the best available knowledge at the time and potential income has been stress tested to ensure that expenditure levels can be maintained within income strains. They are confident with the planned addition to reserves, that there are sufficient reserves held at the year end to manage any foreseeable downturn in the UK and global economy. There will continue to be regular reforecasting, risk analysis and ongoing cashflow forecasting and monitoring. WCUK has the flexibility to adapt our financial management and to adjust expenditure as needed, in response to any changes in income levels.

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

Income

All income is accounted for when War Child has entitlement, there is probability of receipt and the amount is measurable.

- Donations and Lotteries are recognised when War Child becomes entitled to the funds, when the amount can be measured reliably and where receipt is probable.
- Legacies subject to a life interest by another party will not be recognised. Pecuniary legacies will be recognised when the legacy is received or where there is sufficient evidence that receipt is probable. Residuary legacies are recognised at the earlier of cash received or notification of an interim distribution or estate accounts having been approved by the executors.
- Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Where the grant is received in advance of performance, its recognition is deferred and included in creditors. Where entitlement occurs before the grant is received, it is accrued in debtors.
- Other grants are recognised where the terms and conditions of a grant have been fulfilled and the charity is entitled to the funds.
- Other income is recognised on an accruals basis when the charity becomes entitled to the resource.

Donated goods and services

War Child receives a huge amount of support from the music industry at various levels to deliver one- of-a-kind events in order to raise funds and awareness in support of its mission. In line with War Child's fundraising model, we source support from high-profile artists in the music industry to volunteer their time to provide a performance at a War Child music event, thus raising significant income through ticket sales and other sources.

It would not be practical or appropriate for War Child to pay an artist to perform at an event and the value to the charity is captured in the income raised from ticket sales. Therefore, no value has been attributed to these services in the accounts.

Expenditure

All expenditure, other than that which has been capitalised, is included in the Statement of Financial Activities. Expenses are accounted for on an accruals basis.

Payments are made to local partner organisations in the countries in which War Child works in order that they may assist in carrying out a part of War Child's charitable activities alongside the Charity itself. War Child determines the activities to be carried out and monitors the activities and expenditure on such activities closely. Payments made to the local partner organisations are accounted for as receivables in the accounts of War Child until expenditure under these "partner advances" is justified fully, at which point the expenditure is recognised in the Statement of Financial Activities of War Child.

Expenditure is allocated to relevant activity categories on the following basis:

- Expenditure on raising funds includes all costs relating to activities where the primary aim is to raise funds along with an apportionment of support costs.
- Charitable expenditure includes all costs relating to activities where the primary aim is part of the objects of the charity along with an apportionment of support costs.
- Support & Governance costs are allocated to the Statement of Financial Activities expenditure headings, based on the level of expenditure dedicated to the generation of funds and charitable expenditure, and to overseas projects as this is deemed to be an accurate reflection of the level of activity supported by these functions of the organisation. Support costs include office costs such as rent and rates as well as support staff costs including finance and HR teams. Governance costs include audit and tax fees for the year.

Foreign currency

Assets and liabilities denominated in foreign currencies are translated to GBP at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated at a rate of exchange fixed for the month of the transaction.

Leased assets

Rentals under operating leases are charged on a straight-line basis over the lease term and charged to support costs, even if the payments are not made on such a basis. Benefits received and receivable as an incentive to sign an operating lease are similarly spread on a straight-line basis over the lease term.

Depreciation & amortisation

Assets acquired with unrestricted funds are capitalised at cost and depreciation is provided to write off the cost over their expected useful lives. It is calculated on a straight-line basis at the following rates:

| Leasehold improvements | Over the life of the lease |
|-------------------------|----------------------------|
| Motor vehicle | 5 years |
| Fixtures and fittings | 5 years |
| IT software & equipment | 3 years |

Assets acquired specifically for overseas projects are capitalised and are written off in the year of acquisition.

Intangible fixed assets represent software costs capitalised in accordance with FRS102. These are stated at historical cost and amortised on a straight-line basis over the period which revenue is expected to be generated (3 years).

Amortisation is recognised in the Statement of Financial Activities as part of expenditure and is allocated across the expenditure headings on the same basis as Support & Governance costs.

Retirement benefits

The charity makes fixed contributions into a defined contribution personal group pension plan for its employees. Obligations for contributions to defined contribution pension plans are recognised as an expense when due.

Funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or by the terms of the appeal.

Unrestricted funds are funds available to the charity for its general purposes. The Trustees, at their discretion, may set aside funds to cover specific future costs. Such funds are shown as designated funds within unrestricted funds. Where the Trustees decide such funds are no longer required for the purposes intended, they may be released by transfer to general unrestricted funds.

Financial instruments

War Child has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Financial assets and financial liabilities are recognised when War Child becomes a party to the contractual provisions of the instrument. Additionally, all financial assets and liabilities are classified according to the substance of the contractual arrangements entered into.

Financial assets, comprised of cash, other debtors and accrued income, and financial liabilities, comprised of other creditors and accruals, are initially measured at transaction price (including transaction costs) and are subsequently re-measured where applicable at amortised cost except for investments which are measured at fair value with gains and losses recognised in the statement of financial activities

Assets and liabilities denominated in foreign currencies are translated to GBP at the rate of exchange ruling at the balance sheet date.

2 PRIOR YEAR CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

| | Note | Unrestricted funds £000 | Restricted funds £000 | 2022 Total £000 | 2021 Total £000 |
|--|-----------|----------------------------|--------------------------|-----------------------|-----------------------|
| Income from: | | | | | |
| Donations and legacies | | | | | |
| Donations and legacies | | 3,894 | 837 | 4,731 | 3,572 |
| In-kind | | - | - | - | 37 |
| Lotteries | | 3,000 | - | 3,000 | 2,515 |
| Other trading activities | | | | | |
| Events | | 1,988 | - | 1,988 | 1,788 |
| | | 8,882 | 837 | 9,719 | 7,912 |
| Charitable Activities | | | | | |
| Grants | 13 | - | 9,272 | 9,272 | 6,849 |
| Income from disposal | | | | | |
| Foreign exchange gain | | 105 | - | 105 | - |
| Total income | | 8,987 | 10,109 | 19,096 | 14,799 |
| Expenditure on: | | | | | |
| Raising funds | | | | | |
| Fundraising costs for donations and legacies | 3 | 2,918 | 1 | 2,919 | 2,576 |
| Charitable activities | | | | | |
| Project costs | 3, 13 | | | | |
| - Afghanistan | | 352 | 4,979 | 5,331 | 1,326 |
| - Central African Republic | | 738 | 868 | 1,606 | 1,423 |
| - Democratic Republic of Congo | | 738 | 463 | 1,201 | 3,228 |
| - Iraq | | 473 | 671 | 1,144 | 2,671 |
| - Ukraine | | - | 425 | 425 | - |
| - UK projects | | - | 275 | 275 | 76 |
| - Yemen | | 520 | 946 | 1,466 | 1,479 |
| - UK overseas support | | 2,274 | 17 | 2,291 | 1,552 |
| Information & Campaigns | 3 | 302 | - | 302 | 192 |
| Total expenditure | | 8,315 | 8,645 | 16,960 | 14,523 |
| Net (expenditure)/income | | 672 | 1,464 | 2,136 | 276 |
| Total funds brought forward | | 2,973 | 1,539 | 4,512 | 4,236 |
| Total funds carried forward | 11 | 3,645 | 3,003 | 6,648 | 4,512 |

Volunteers

Volunteers are key for the continued success of our fundraising events and are a major resource which contributes to achieving our objective of improving children's lives. The skill, time and energy contributed by volunteers helps War Child achieve its goals and in turn benefits volunteers by offering them the opportunity to gain experience and to 'try something new' while meeting like-minded people. There are volunteers who help on a regular basis throughout our offices and operations, as well those who help on a more ad-hoc basis such as stewarding at fundraising events. We are enormously grateful to all those who offer their time for free to help support the children we work with. In line with our Gifts in Kind policy, no amounts are recognised for services donated by general volunteers.

The average number of persons employed by War Child during the year was as follows:

Included within the overseas national staff number in 2023 are 224 (2022: 309) staff employed under ongoing projects in Afghanistan.

| | 2023 Number | 2022 (Restated) Number |
|---------------------------------|----------------|------------------------------|
| UK | | |
| - Charitable expenditure | 24 | 22 |
| - Fundraising | 42 | 37 |
| - Management and administration | 17 | 21 |
| | 83 | 80 |
| Overseas | | |
| - International aid workers | 16 | 15 |
| - National staff | 352 | 465 |
| | 451 | 560 |

5 TANGIBLE FIXED ASSETS – GROUP AND CHARITY

| | Motor Vehicles £000 | IT equipment £000 | Fixture & Fittings £000 | Total £000 |
|---------------------------------|------------------------|----------------------|----------------------------|---------------|
| <i>Cost or valuation</i> | | | | |
| At 1 January 2023 | 172 | 311 | 374 | 857 |
| Additions | - | 40 | - | 40 |
| Disposals | - | (4) | - | (4) |
| At 31 December 2023 | 172 | 346 | 374 | 893 |
| <i>Accumulated depreciation</i> | | | | |
| At 1 January 2023 | 172 | 297 | 364 | 832 |
| Charge for the year | - | 22 | 4 | 26 |
| Disposals | - | (5) | - | (5) |
| At 31 December 2023 | 172 | 314 | 368 | 853 |
| <i>Net book value</i> | | | | |
| At 31 December 2023 | - | 33 | 6 | 39 |
| At 31 December 2022 | - | 14 | 11 | 25 |

6 INTANGIBLE ASSETS – GROUP AND CHARITY

| | IT Software £000 |
|---------------------------------|---------------------|
| <i>Cost or valuation</i> | |
| At 1 January 2023 | 131 |
| Additions | - |
| Disposals | - |
| At 31 December 2023 | 131 |
| <i>Accumulated depreciation</i> | |
| At 1 January 2023 | 131 |
| Charge for the year | - |
| Disposals | - |
| At 31 December 2023 | 131 |
| <i>Net book value</i> | |
| At 31 December 2023 | - |
| At 31 December 2022 | - |

7 INVESTMENTS – GROUP AND CHARITY

| Investments | Works of art £000 | Total £000 |
|----------------------------|----------------------|---------------|
| <i>Valuation</i> | | |
| At 1 January 2023 | 24 | 24 |
| Disposals | - | - |
| At 31 December 2023 | 24 | 24 |

Investment in subsidiary company:

| Name | Country of Incorporation | Class of shares | % held | Nature of business | Year end |
|---------------------------|-----------------------------|--------------------|--------|--|-------------|
| War Child Trading Limited | UK | Ordinary | 100% | Music events & other trading activities | 31 December |

Details of the net assets and profit for the year of the subsidiary company is as follows:

| | Net assets | | Turnover | | Profit for the year | |
|---------------------------|--------------|--------------|--------------|--------------|---------------------|--------------|
| | 2023 £000 | 2022 £000 | 2023 £000 | 2022 £000 | 2023 £000 | 2022 £000 |
| War Child Trading Limited | - | - | 236 | 153 | 188 | 103 |

The principal activity of War Child Trading Limited (Company number: 5100189, registered address: Dunn's Hat Factory, 106-110 Kentish Town Road, London, NW1 9PX) is the organisation of events and the sale of goods in order to raise funds for the War Child registered charity. All profits are transferred to War Child by Gift Aid.

Amounts owed to War Child Trading Limited as at the balance sheet date totalled £17k (2022: £5,000, owed to War Child Trading Limited). War Child Trading Limited will donate £188k to War Child in 2023 (2022: £118,598) to War Child. A total of £nil (2022: £nil) was recharged from War Child to War Child Trading Limited in the year in relation to management charges.

8 DEBTORS

| | Group | | Charity | |
|----------------------------|--------------|--------------|--------------|--------------|
| | 2023 £000 | 2022 £000 | 2023 £000 | 2022 £000 |
| Due within one year | | | | |
| Other debtors | 501 | 366 | 499 | 364 |
| Accrued income | 3,494 | 3,830 | 3,480 | 3,830 |
| Advances to partners | 81 | 724 | 81 | 723 |
| Prepayments | 212 | 90 | 212 | 90 |
| Inter group balances | - | - | 17 | 5 |
| | 4,288 | 5,010 | 4,288 | 5,012 |

Included within the other debtors is £130,000 for the lease deposit for our London premises, due more than one year.

9 CREDITORS

| | Group | | Charity | |
|-------------------------------|--------------|--------------|--------------|--------------|
| | 2023 £000 | 2022 £000 | 2023 £000 | 2022 £000 |
| Taxation and social security | 274 | 219 | 244 | 210 |
| Other creditors | 476 | 584 | 469 | 584 |
| Amounts committed to partners | - | 9 | - | 9 |
| Accruals and deferred income | 1,914 | 799 | 1,914 | 799 |
| Provision | - | 85 | - | 85 |
| Inter group balances | - | - | - | - |
| | 2,664 | 1,696 | 2,628 | 1,687 |

10 OPERATING LEASES

The amounts payable under operating leases during the year were £305,272 (2022: £352,822), which includes property service charges not included in lease contract.

Total commitments under operating leases excluding services charges at the year-end were:

| | Land and buildings | |
|---------------|--------------------|--------------|
| | 2023 £000 | 2022 £000 |
| Within 1 year | 259 | 161 |
| 2 to 5 years | 692 | 951 |
| After 5 years | - | - |
| | 951 | 1,112 |

11 ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

Fund balances at 31 December 2023 are represented by:

| | Unrestricted Funds £000 | Restricted Funds £000 | 2023 Total £000 | 2022 Total £000 |
|----------------------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| Fixed assets | 39 | - | 39 | 25 |
| Intangible assets | - | - | - | - |
| Investments | 24 | - | 24 | 24 |
| Net current assets/(liabilities) | 2,429 | 3,391 | 5,820 | 6,599 |
| Total net assets | 2,491 | 3,391 | 5,883 | 6,648 |

Unrestricted Funds at 31 December were therefore made up as follows:

| | At 1 January 2023 | Movement during the year | | | At 31 December 2023 |
|-----------------------------|-------------------|--------------------------|-----------------|------------------|---------------------|
| | £000 | Income £000 | Expense £000 | Transfer £000 | £000 |
| Continuity Business Reserve | 2,200 | - | - | (200) | 2,000 |
| Working Capital Reserve | 1,133 | 9,681 | (10,439) | (209) | 165 |
| Designated for reserves | 287 | - | - | - | 287 |
| Tangible Fixed Assets | 25 | - | (27) | 40 | 38 |
| Total net assets | 3,645 | 9,681 | (10,465) | (369) | 2,491 |

Continuity business reserve. This is held at all times by the organisation to mitigate against the risks in War Child's operating environment (the principal risks and uncertainties being explained in more detail on page 36). The target for continuity business reserves is calculated through a detailed assessment of the core running costs of the organisation and the risk profile of income. They include £24,000 of investments held as art assets. This amount needs to be available to cover risks that may materialise throughout the year.

Working capital reserve. Traditionally due to the nature of our funding, War Child's income graph is one of peaks and troughs with some significant fundraising events held at the end of the year, whilst expenditure is more flatline. Hence, in order to manage fluctuations in the timing of income receipts throughout the year, it is necessary for War Child to hold a revolving working capital fund, that allows War Child to manage cashflow at all times.

Tangible Fixed Assets. The current value of War Child's tangible fixed assets is £25,000.

Designated reserve. Funds raised through specific appeals in 2021 and 2022 amounting to £287,000 at the close of the year, have been set aside by our Trustees in support of our Afghanistan response programme and the Ukraine Emergency Response.

12 PRIOR YEAR ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

Fund balances at 31 December 2022 are represented by:

| | Unrestricted Funds £000 | Restricted Funds £000 | 2022 Total £000 | 2021 Total £000 |
|-------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Fixed assets | 25 | - | 25 | 5 |
| Intangible assets | - | - | - | - |
| Investments | 24 | - | 24 | 24 |
| Net current assets | 3,596 | 3,003 | 6,599 | 4,484 |
| Total net assets | 3,645 | 3,003 | 6,648 | 4,513 |

Unrestricted Funds at 31 December 2022 were therefore made up as follows:

| | At 1 January 2022 | Movement during the year | | | At 31 December 2022 |
|-----------------------------|-------------------|--------------------------|-----------------|------------------|---------------------|
| | £000 | Income £000 | Expense £000 | Transfer £000 | £000 |
| Continuity Business Reserve | 2,000 | - | - | 200 | 2,200 |
| Working Capital Reserve | 660 | 8,986 | (8,238) | (275) | 1,133 |
| Designated for reserves | 308 | - | (21) | - | 287 |
| Tangible Fixed Assets | 5 | - | (55) | 75 | 25 |
| Total net assets | 2,973 | 8,986 | (8,314) | - | 3,645 |

13 RESTRICTED FUNDS

| | 2022 £000 | Income £000 | Expenditure £000 | Transfer £000 | 2023 £000 |
|--|--------------|----------------|---------------------|------------------|--------------|
| Afghanistan - UNICEF | 21 | 76 | 17 | | 114 |
| Afghanistan - Other grants & donations | - | - | (10) | | (10) |
| Afghanistan - UNICEF UAM | - | 312 | (200) | | 112 |
| Afghanistan - CHL | 15 | - | - | | 15 |
| Afghanistan - Terre Des Hommes | - | 4 | (4) | | - |
| Afghanistan - OCHA | 31 | 433 | (30) | | 434 |
| Afghanistan - Choose Love | - | - | - | | - |
| Afghanistan - Dullatur Foundation | - | - | - | | - |
| Afghanistan - OCHA/AHF4 | - | 223 | (223) | | - |
| Afghanistan - ECW/Save the Children | - | 14 | (11) | | 3 |
| Afghanistan - The Mackintosh Foundation | - | - | - | | - |
| Afghanistan - OCHA CPIE | - | (27) | 27 | | - |
| Afghanistan - Open Society International | 361 | 35 | (396) | | 150 |
| Afghanistan - UNICEF - HPD | 492 | 2,957 | (3,299) | | 150 |
| Afghanistan - FCDO AidMatch | - | - | (4) | | (4) |
| Afghanistan - ECW | - | (4) | - | | (4) |
| Afghanistan - ECW-BRAC | - | - | 18 | | 18 |
| Central African Republic - UNICEF | - | (245) | (23) | 268 | - |
| Central African Republic - UNPBF | 14 | 12 | (26) | | - |
| Central African Republic - Stanley Thomas Johnson Foundation | - | (32) | - | 32 | - |
| Central African Republic - Stanley Thomas Johnson Foundation | - | 86 | (59) | | 27 |
| Central African Republic - OCHA | - | 411 | (433) | 22 | - |
| Central African Republic - GOAC | - | (47) | - | 47 | - |
| Central African Republic - DFID via WV - Aid Connect | - | - | - | | - |
| Central African Republic - DFID via MD - Aid Match | - | - | - | | - |
| Central African Republic - Peace of Mind Foundation | - | 146 | (79) | | 67 |
| Democratic Republic of Congo - Other grants & donations | - | - | - | | - |
| Democratic Republic of Congo - Devco | - | - | - | | - |

| | | | | | |
|---|--------------|--------------|----------------|------------|--------------|
| Democratic Republic of Congo - UNHCR | - | - | - | - | - |
| Democratic Republic of Congo - UNDP | - | - | - | - | - |
| Democratic Republic of Congo - FHRDC | - | - | - | - | - |
| Democratic Republic of Congo - Rangoonwala Foundation | - | (2) | - | - | (2) |
| Democratic Republic of Congo - Leri Charitable Trust | - | - | - | - | - |
| Democratic Republic of Congo - Geoff Herrington Foundation | - | - | - | - | - |
| Democratic Republic of Congo - UNICEF | 160 | 132 | (289) | | 3 |
| Democratic Republic of Congo - UNICEF SSFA | - | - | - | | - |
| Democratic Republic of Congo - Evan Cornish Foundation | 3 | - | (3) | | - |
| Democratic Republic of Congo - Fifty Eight | 3 | - | (7) | | (4) |
| Democratic Republic of Congo - DRL | - | 538 | (455) | | 83 |
| Democratic Republic of Congo - CRH Trust | - | 15 | (12) | | 3 |
| Democratic Republic of Congo - Geoff Herrington Foundation | - | 25 | (25) | | - |
| Democratic Republic of Congo - Jagclif Charitable Trust | - | - | - | | - |
| Democratic Republic of Congo - DFID Aid Connect WV Implementation | - | - | - | | - |
| Iraq - Dubai Cares | - | - | - | | - |
| Iraq - UNHCR | - | - | - | | - |
| Iraq - War Child affiliates | - | - | - | | - |
| Iraq - OCHA | - | - | - | | - |
| Iraq - DRL | 14 | - | (14) | | - |
| Iraq - Clifford Chance | 28 | - | (28) | | - |
| Iraq - Henri Lambert | - | 309 | (301) | | 8 |
| Iraq - ECW | 21 | 156 | (160) | | 17 |
| Iraq - UNICEF | 35 | 722 | (762) | | (5) |
| Iraq - GIZ | - | 118 | (9) | | 109 |
| United Kingdom - World Vision | - | - | - | | - |
| United Kingdom - BT Supporters Club | - | - | - | | - |
| United Kingdom - Jagclif Charitable Trust | 10 | - | (11) | | (1) |
| United Kingdom - DFID Aid Connect WV Implementation | - | (3) | - | | (3) |
| United Kingdom - DFID UK Aid Match | - | - | - | | - |
| United Kingdom - VoiceMore Uganda | - | - | - | | - |
| United Kingdom - Afghanistan Appeal - restricted | 184 | (184) | - | | - |
| United Kingdom - GAZA Appeal - restricted | 95 | 125 | (95) | | 125 |
| United Kingdom - Yemen CIC - restricted | 248 | (248) | - | | - |
| United Kingdom - Joseph Rowntree Charitable Trust | 13 | - | (13) | | - |
| United Kingdom - Ukraine Emergency Response | 827 | 543 | (823) | | 547 |
| United Kingdom - Other grants & donations | - | - | 69 | | 69 |
| United Kingdom - Henri Lambert | - | (28) | (18) | | (46) |
| United Kingdom - Bosnia | - | 66 | - | | 66 |
| United Kingdom - Children Emergency Fund | - | 17 | - | | 17 |
| United Kingdom - DRC | - | 28 | - | | 28 |
| United Kingdom - Can't Wait to Learn (WCH) | - | 224 | - | | 224 |
| United Kingdom - Clifford Chance | - | 15 | - | | 15 |
| United Kingdom - Material World Foundation | - | (34) | (16) | | (50) |
| United Kingdom - People's Postcode Lottery | - | 270 | - | | 270 |
| United Kingdom - Stanley Thomas Johnson Foundation | - | 5 | - | | 5 |
| United Kingdom - Syria Appeal | - | 471 | (313) | | 158 |
| United Kingdom - Turkey/Syria Earthquake fundraiser | - | 91 | (91) | | - |
| United Kingdom - Afghanistan Earthquake Appeal - restricted | - | 9 | - | | 9 |
| United Kingdom - CAR | - | - | - | | - |
| United Kingdom - IRAQ | - | - | - | | - |
| Yemen - OCHA | 125 | 824 | (335) | | 614 |
| Yemen - EAA | - | - | - | | - |
| Yemen - Peter Cundill Foundation | 55 | - | (42) | | 13 |
| Yemen - FCDO project | - | 89 | (89) | | - |
| Yemen - UK Aidmatch | - | 117 | (117) | | - |
| Yemen - Yemen - GOAC | - | 24 | - | | 24 |
| Yemen - Yemen - UNICEF | - | 179 | (179) | | - |
| Yemen - Yemen - Children in Conflict | 248 | 248 | (323) | | 173 |
| | 3,003 | 9,215 | (9,196) | 369 | 3,391 |

14 PRIOR YEAR RESTRICTED FUNDS

| | 2021 | Income | Expenditure | 2022 |
|--|--------------|---------------|----------------|--------------|
| | £000 | £000 | £000 | £000 |
| Afghanistan - UNICEF | 142 | 379 | (500) | 21 |
| Afghanistan - Other grants & donations | - | 47 | (47) | - |
| Afghanistan - UNICEF UAM | - | 1,867 | (1,867) | - |
| Afghanistan - CHL | 15 | - | - | 15 |
| Afghanistan - Terre Des Hommes | - | 17 | (17) | - |
| Afghanistan - OCHA | 73 | 339 | (381) | 31 |
| Afghanistan - Choose Love | - | 30 | (30) | - |
| Afghanistan - Dullatur Foundation | - | 10 | (10) | - |
| Afghanistan - OCHA/AHF4 | - | 476 | (476) | - |
| Afghanistan - ECW/Save the Children | - | 413 | (413) | - |
| Afghanistan - The Mackintosh Foundation | - | 50 | (50) | - |
| Afghanistan - OCHA CPIE | - | 384 | (384) | - |
| Afghanistan - Open Society International | - | 714 | (353) | 361 |
| Afghanistan - UNICEF - HPD | - | 741 | (249) | 492 |
| Central African Republic - UNICEF | 8 | 788 | (796) | - |
| Central African Republic - UNPBF | 26 | (12) | - | 14 |
| Central African Republic - Stanley Thomas Johnson Foundation | 7 | 32 | (39) | - |
| Central African Republic - OCHA | - | (13) | 13 | - |
| Central African Republic - GOAC | - | 47 | (47) | - |
| Democratic Republic of Congo - Other grants & donations | 73 | (5) | (68) | - |
| Democratic Republic of Congo - UNHCR | 2 | 76 | (78) | - |
| Democratic Republic of Congo - UNDP | 2 | - | (2) | - |
| Democratic Republic of Congo - FHRDC | 11 | (2) | (9) | - |
| Democratic Republic of Congo - Rangoonwala Foundation | - | 2 | (2) | - |
| Democratic Republic of Congo - Leri Charitable Trust | - | 21 | (21) | - |
| Democratic Republic of Congo - Geoff Herrington Foundation | - | 20 | (20) | - |
| Democratic Republic of Congo - UNICEF | - | 316 | (156) | 160 |
| Democratic Republic of Congo - UNICEF SSFA | - | 7 | (7) | - |
| Democratic Republic of Congo - Evan Cornish Foundation | - | 10 | (7) | 3 |
| Democratic Republic of Congo - Fifty Eight | - | 12 | (9) | 3 |
| Democratic Republic of Congo - DRL | - | 15 | (15) | - |
| Iraq - Dubai Cares | - | (44) | 44 | - |
| Iraq - UNHCR | - | (12) | 12 | - |
| Iraq - War Child affiliates | 41 | (40) | (1) | - |
| Iraq - OCHA | 17 | - | (3) | 14 |
| Iraq - DRL | 15 | 129 | (116) | 28 |
| Iraq - Clifford Chance | - | 90 | (90) | - |
| Iraq - Henri Lambert | - | 322 | (322) | - |
| Iraq - ECW | - | 181 | (160) | 21 |
| Iraq - UNICEF | - | 71 | (36) | 35 |
| United Kingdom - World Vision | 7 | - | (7) | - |
| United Kingdom - BT Supporters Club | 177 | - | (177) | - |
| United Kingdom - Jagclif Charitable Trust | 10 | - | - | 10 |
| United Kingdom - DFID Aid Connect WV Implementation | - | 103 | (103) | - |
| United Kingdom - DFID UK Aid Match | - | 2 | (2) | - |
| United Kingdom - VoiceMore Uganda | 5 | - | (5) | - |
| United Kingdom - Afghanistan Appeal - restricted | 279 | 105 | (200) | 184 |
| United Kingdom - GAZA Appeal - restricted | 95 | - | - | 95 |
| United Kingdom - Yemen CIC - restricted | - | 248 | - | 248 |
| United Kingdom - Joseph Rowntree Charitable Trust | - | 13 | - | 13 |
| United Kingdom - Ukraine Emergency Response | - | 1,252 | (425) | 827 |
| United Kingdom - Other grants & donations | 317 | - | (69) | 248 |
| Yemen - OCHA | 217 | 735 | (827) | 125 |
| Yemen - EAA | - | 2 | (2) | - |
| Yemen - Peter Cundill Foundation | - | 80 | (25) | 55 |
| Yemen - FCDO project | - | 91 | (91) | - |
| | 1,539 | 10,109 | (8,645) | 3,003 |

15 CONNECTED CHARITIES

War Child has close relationships with other organisations overseas which use the War Child name, some independent and some under a licence agreement. These organisations are considered separate from War Child as they have their own constitution, their own Board of Trustees and are subject to the laws of their respective countries.

War Child Australia

War Child Australia is an independent non-profit organisation based in Australia. War Child Australia received a loan of £40,669 from War Child in 2018 which will be reviewed again in 2025 to agree when this will be paid back.

16 RELATED PARTIES

Children in Conflict

Children in Conflict is an independent non-profit organisation based in the United States. John Fallon, our Chair of Trustees, and Rob Williams, CEO, are Directors of Children in Conflict. Children in Conflict also provided funds of £1,227,172 to War Child in 2023 (2022: £1,948,000), of which £356,000 was accrued at year end (2022: £1,523,00).

Open Mobile Global

Open Mobile Global is a UK-based company providing mobile payment services to charities. James Briggs, a Trustee of War Child UK, is also the Director of Open Mobile Global. Open Mobile Global received payment of £846 for services provided to War Child UK in 2023 (2022: £916), of which £2,654 was accrued at year end (2022: £nil).

17 POST BALANCE SHEET EVENTS

The global War Child Alliance (WCA) was launched on January 1, 2024. The War Child Alliance brings together the five War Child fundraising members (War Child Holland, War Child UK, War Child Germany and War Child Sweden, plus Children in Conflict in the US), with 14 programme members, based in and around conflict-affected areas across the world and coordinated by a new international body: War Child Alliance Foundation. Through the War Child Alliance we are integrating our programme activities under one umbrella - allowing us to combine strengths and pool resources - all with the aim to multiply our impact for conflict-affected children.

All the CEOs and chairs of trustees have signed an 'alliance agreement' - a legally binding document which transfers responsibility of running and funding the country programmes from WCUK to the War Child Alliance Foundation. When WCUK, WC Netherlands and WC Holland (the entity which is now the Alliance Foundation) have completed and audited accounts for 2023, we will pool our reserves and divide them between the three entities, so each entity has an equal share or reserves based on their operation expenditure.

Mother and baby in a War Child supported centre, Ukraine.

Photo credit: Sharron Lovell

War Child UK

Part Fourth Floor East, Dunn's Hat Factory, 106-110 Kentish Town Road, London, NW1 9PX
+44 207 112 2555

info@warchild.org.uk

warchild.org.uk

Company number: 3610100
Registered charity: 1071659

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