

The War Child logo is positioned in the top right corner. It consists of the word "WAR" in a bold, white, sans-serif font inside a black rectangular box, with the word "child" in a white, lowercase, sans-serif font below it, all enclosed within a red border.

WAR
child

A close-up portrait of a young boy with dark hair, smiling warmly at the camera. He is wearing a dark blue jacket over a green shirt and a yellow t-shirt. The background is a soft-focus illustration of a blue butterfly and green hills under a light sky.

ANNUAL REPORT AND FINANCIAL STATEMENTS

Year Ended 31 December 2020

Company number: 3610100
Registered charity: 1071659

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1. FOREWORD FROM THE CHAIR

The board of Trustees of War Child UK are pleased to present the annual report and accounts for 2020.



2020 was a year that presented us with the greatest global challenge of our lifetime. The spread of Covid-19 has infected more than 178 million people and has been responsible for more than 3.88 million deaths worldwide. Amidst this tragedy, we have seen medical triumph in the rapid development of Covid-19 vaccines financed by massive public spending in the UK, Europe and US, which gave hope for the future.

Its benefits however, are yet to be felt by the most vulnerable among us. 90% of the vaccines delivered to date have been to people in wealthy and middle-income countries and, under current projections, many of our fellow citizens around the world will be waiting some years yet to be vaccinated. With the UK, temporarily at least, cutting its foreign aid budget by £4 billion (from 0.7% to 0.5% of gross national income) and other governments facing similar pressures, the challenges facing the world's most vulnerable countries are bigger than ever.

Poverty and ill health are both drivers and consequences of conflict - violence creates a vicious cycle of damage and retaliation that some countries struggle to escape, and the pandemic is making life ever more difficult for the 250 million children living through conflict in the world today.

As you will read in this report, it is these children that War Child exists to support. Our purpose is to try to give them a healthy, happy and well-educated childhood, so that this generation has a chance to be the one that grows up to break the cycle of conflict. This a very ambitious goal and a huge challenge - but it is a challenge we strive to rise to.

As the new Chair, I have been impressed by the way that War Child has responded to the pandemic. We moved quickly to adapt our programmes to adhere to safety measures, and worked closely with local communities, aid agencies and fellow independent organisations to co-ordinate our work. We focused on ways of maximising the benefits we bring to children in conflict, sharing what we learn so they can be used more widely. We adapted our fundraising, and managed our costs very tightly, to not only deal with the short-term challenges of the pandemic but ensure the long-term future of the organisation.

We continued to improve our own approaches to safeguarding, recognising the duty of care we have to some of the most vulnerable children in the world, in some of the most challenging of circumstances, and we continued to advocate for these children, providing a platform by which their voices can be heard.

You can read more about all these activities and our achievements in this report. This work owes a lot of thanks to many people - to our executive team, led so capably by our CEO Rob Williams, our staff, donor organisations and individuals who support us financially and in many other ways, to our local partners and communities, children, and parents we work with, and of course to my fellow trustees. My thanks to all of them for getting us through an incredibly difficult year.

I want to also extend a special thanks to my predecessor, Sacha Deshmukh, who in his six years as Chair worked hard and well to help War Child grow sustainably, building the platform from which we can help many more children in the years ahead.

A handwritten signature in black ink that reads "John Fallon". The signature is written in a cursive, slightly slanted style. Below the signature is a short horizontal line.

John Fallon
Chair of Trustees

*War Child UK will be referred to as War Child

2. EXECUTIVE SUMMARY

In 2020 War Child reached more children and adults than ever before. A total of 171,992 children, young people and adults participated in projects run by War Child UK or one of our partners. This would have been a good result in a normal year but, in view of the COVID-19 pandemic, the 70% increase in the number of people we reached is even more remarkable, and all the more important.

In February 2020 we became incredibly concerned about the spread of the new virus and the impact this would have on vulnerable children and families living in fragile communities, experiencing violence and displacement. We realigned our programmes around key priorities to address the pandemic, which included raising awareness of the virus and supporting basic hygiene and sanitation practices. We supplied our teams with protective equipment and changed our ways of working so that we could still deliver education, psychosocial support and child protection services in remote or COVID-safe ways.

Staff in our projects displayed amazing levels of commitment and courage to continue their work, and a great deal of creativity in overcoming barriers created by the pandemic.

At the same time as expanding our programmes we were facing funding problems in the UK. While we had made a good start to the year, with many headline artists participating in our Brits week shows, the subsequent cancellation of our other fundraising events left us £2.5 million short of our expected income.

Our fundraising teams worked closely with our Global Ambassadors Carey Mulligan, Marcus Mumford and Vanessa Kirby, alongside our donors, to launch an extraordinary emergency Coronavirus Crowdfunder appeal which made a big contribution to replacing our lost income. Many other donors and friends came to our aid, including The Arctic Monkeys who released a special live album of their 2018 show at the Royal Albert Hall for War Child to further support our efforts.

Our colleagues in London also made significant sacrifices including salary reductions to avoid us having to reduce the amount of funds we send to our country programmes. It was a feat of collaborative spirit for which I am very grateful, and it is thanks to our supporters and our War Child colleagues in London and in-country, that we can reflect together on the great results we were able to achieve.

We spent important time in 2020 reflecting on the issues raised by Black Lives Matter, working with colleagues across and outside of War Child to learn from experiences of racism and understand the positive impact organisations can have if they decide to directly address racism in the wider world. We will build on this understanding in 2021 when we think through our operating model and how we can address imbalances of power.

The financial constraints and urgent priorities of 2020 meant that we were obliged to go slower than we had hoped on some of our longer-term strategic priorities. However, we still made good progress in improving our safeguarding systems, developing our core interventions, and innovating in our programmes, particularly in our work supporting children who have been involved in armed groups.

At the end of a challenging year, we are aware that the pandemic will continue to be a major issue for children and families in conflict countries for as long as it takes for vaccinations to reach everyone. 2021 continues to be a year of restrictions for some of the poorest and marginalised children in the world, but we are confident that we can maintain our support to them this year and hopeful that we can expand our impact further.

We are grateful to so many people for the support they gave to our work, even as they addressed the personal and financial challenges which faced everyone during 2020.

3. OUR YEAR IN NUMBERS

DIRECT PARTICIPANTS

171,992

INCOME

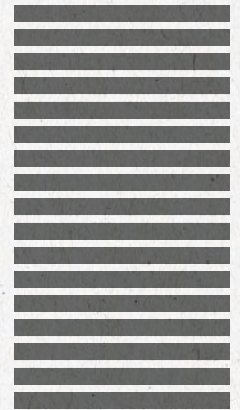
£16,685,000

EXPENDITURE

£17,695,000

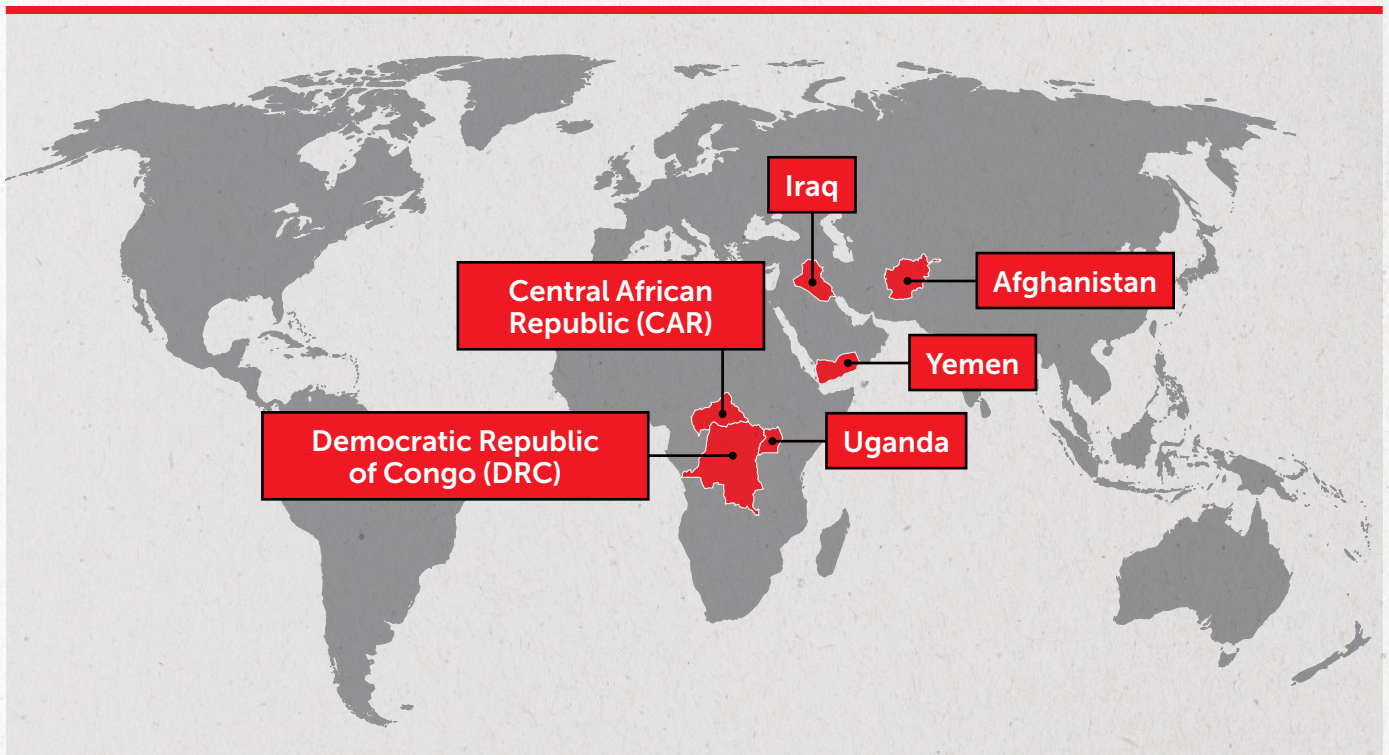


■ Income



■ Expenditure

ACTIVE IN 6 COUNTRIES



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 2020. 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 the only specialist charity for children affected by conflict. For more than two decades we've been driven by a single vision – for no child's life to be torn apart by war.

Consistent with that, our mission is to protect, educate, and stand up for the rights of children in 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 DIRECTION

We have three core pillars to our overall strategy:

- A.** To achieve high impact through an integrated operational and advocacy model
- B.** To maintain a strong and sustainable financial model
- C.** To live our values as a basis for strong partnerships

These strategic pillars enable us to support 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.

OUR OBJECTS AND ACTIVITIES

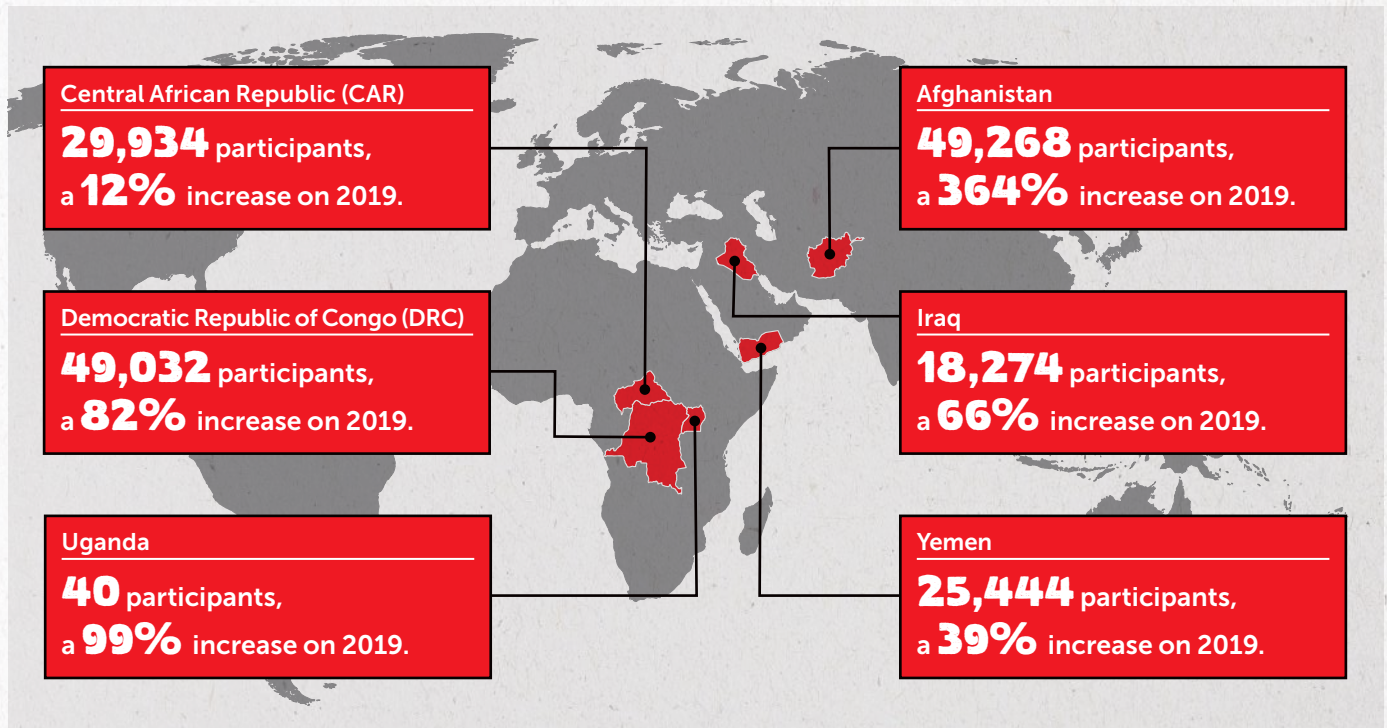
The objects in our Memorandum of Association are:

- 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

In 2020, War Child UK and our partners worked directly with 171,992 children, young people, and adults through the global portfolio of programmes in Afghanistan, Central African Republic, Democratic Republic of Congo, Iraq, Uganda and Yemen.

In 2020, 80,582 women and girls participated in our programmes representing 47% of the total participants engaged directly in War Child UK programmes. Of the 171,992 people reached, 124,949 participants were children (0-17) representing 73% of participants while 9,402 (5%) were Young People (18-24), and 37,641 (22%) were Adults (25+).



War Child UK reached 72% more participants in 2020 than in 2019 representing a very significant growth in people directly engaged in the global programme.

In the context of COVID-19, War Child UK adapted programming to comply with evolving national regulations and to ensure that affected populations could continue to access and participate in child protection, education in emergencies, and livelihoods support.

Adaptations to usual programming include interventions such as Mobile Psychosocial Support, Remote Case Management, and "At-Home" Education and Psychosocial Support Kits. These adaptations are a notable contributing factor to the significant growth in participant reach in 2020.

Whilst COVID-19 was the most significant external factor affecting participant reach across the global portfolio, other factors such as the challenging security situations in each location and the complex and competitive funding environment have also affected the portfolio in 2020.

The number of people participating in our programmes is one measure of our work. We also need to bear in mind the extent and depth of benefits each participant can access. This can vary. Some children are involved in intensive work over many months. Others might receive important support for a short lived crisis period. We are working on ways to supplement our participant numbers with more of an insight into the depth of support provided to different groups of participants.

4.3 Our country programmes in 2020



AFGHANISTAN

2020 Achievements

Afghanistan is a country facing many complex needs and challenges, with children among the worst affected by the complexities of the crisis. In 2020, out of the 14 million people in need of humanitarian assistance, 53 % were children.

Normal services that protect children at national, local and community level have broken down. This has created an environment where children are at high risk of being separated from their families, leaving them vulnerable to exploitation, abuse and psychosocial distress. Prolonged conflict has put severe strain on the education system in Afghanistan, with many children out of school. The impact of prolonged conflict and persistent natural disasters have led to loss of jobs and reduced income for many families. With food prices increased, many people are facing food insecurity and malnutrition, exacerbated greatly by the economic downturn caused by COVID-19.

In 2020, War Child UK reached a total of 49,268 people in Afghanistan, including 39,665 children across our projects in Herat and Badghis with a focus on child protection, food security and livelihoods. One of the main lines of programming over the past 7 years has been working in Herat providing critical assistance to children forcibly deported from Iran. These children often have acute needs, requiring emergency medical assistance and/or support having suffered serious abuse. War Child has supported these vulnerable children at the border by offering case management and psychosocial support, family tracing, and facilitating safe returns back to their families.

Following the COVID-19 outbreak War Child started operations aimed at supporting the most vulnerable children and families affected by the pandemic, re-activating our child help line which has helped us deliver critical child protection and case management services to children, alongside raising awareness about the virus and supporting those who have lost their livelihoods due to the virus.

Future Plans

For 2021, War Child will continue operating in Herat province, providing critical services to children deported from Iran. We will expand the range of support available for reunited children, to support their reintegration, and to help prevent future migrations.

This will be done through supporting livelihoods and employment opportunities for children and families in Afghanistan at community level, as well as supporting children's learning opportunities and helping those who have returned from the border, back into school. Alongside our partners we will work with women and girls who are victims of violence and who have been in conflict with the law, to provide psychosocial support and assistance to help them reintegrate into their communities and improve their opportunities for the future.

Finally, as Afghanistan is a country prone to emergencies, both natural and man-made, we will aim to expand our capacity to respond to the most urgent needs at the most critical times.



CENTRAL AFRICAN REPUBLIC

2020 Achievements

In 2020 the crisis in the Central African Republic (CAR) entered its eighth year. The deterioration of social and economic systems, low technical service provision, and the breakdown of social unity over the past eight years, have had considerable consequences for civilians, with children in particular bearing their brunt. According to the UN, as of late 2019, 797,625 children needed protection, 771 children were separated from their families, and 2,732 children were at risk with many needing psychosocial support.

The presence of armed groups and people being forcibly displaced, continued to generate high protection risks, with children the most vulnerable to family separation, recruitment by armed groups, exploitation, and abuse. COVID-19 intensified the country's crisis - household income suffered due to government restrictions, while the prices of basic items increased leading to food insecurity. What schools and child-friendly spaces there were, closed for most of 2020.

Despite the challenges, War Child supported 29,934 children, young people, and their carers in 2020 through a range of interventions. We worked on eight projects across four regions - Ouham, Ouham Pendé, Bamingui-Bangoran and Vakaga - making 2020 the largest year for the CAR programme by number of projects. We responded to the need and shifted focus to awareness-raising on prevention measures against the virus, its negative impacts on children and how to mitigate these. We also distributed hygiene and recreational kits to some of the most vulnerable children, offering hygiene kits to community spaces as well. We supplemented this with targeted training and re-formatting psychosocial support activities to ensure safe social distancing.

Our programmes focussed on providing life-saving protection, education and livelihoods support to children formerly associated with armed groups, so they can start the long process of reintegrating into their families and communities. We worked on identifying separated and unaccompanied children, arranging referrals for victims of physical or psychological harm and offered psychosocial and livelihoods support to girls and boys who had experienced violence, recruitment, or trauma. We incorporated pioneering approaches such as social and therapeutic horticulture and community-designed support, and for the first time, we also began exploring effective ways to prevent the worst forms of child labour.

Future Plans

In 2021 the CAR county programme will continue to focus on reaching vulnerable children and providing holistic responses to children currently and formerly associated with armed groups, children who have experienced sexual violence and children who have been separated from their families. In line with War Child's long-term strategic vision in CAR, emphasis will be placed on making sure children and young people affected by new crises and violence receive prompt assistance, are better protected from violence, have improved psychosocial wellbeing, and are supported in better reintegration into their communities. COVID-19 project adaptations are expected to remain in effect as the pandemic situation in CAR persists, and the regions of Ouham, Ouham-Pendé, and Bamingui-Bangoran will remain War Child's priority areas, with a possible re-expansion into Vakaga. Emergency response to the recent election-related violence, and the new humanitarian needs this has created in Ouham and Ouham-Pendé, are also expected to be at the forefront of our work in 2021.



DEMOCRATIC REPUBLIC OF CONGO

2020 Achievements

The situation in The Democratic Republic of Congo (DRC) remained highly volatile in 2020. Almost 8.6 million children were in of need humanitarian assistance and the presence of armed groups and militia have been threatening communities and disrupting the country for years. It is estimated that there are 5.5 million Internally Displaced People (IDPs) in DRC - one of the highest numbers in the world.

While the Ebola Virus outbreak was declared over in June 2020, the health situation in much of the country remained dire. Over 1.3 million children under the age of five, were affected by severe acute malnutrition and disease outbreaks in 2020, and over 250,000 people, mostly children, have been affected by the world's largest measles epidemic. In the Kasai region the security situation remained somewhat stable throughout 2020, seeing a reduction in conflict-related violence. But while this encouraged the return of many refugees and internally displaced people, and a major lack of investment in the region meant that these people often had little to return to. Women and children remain particularly affected by the crisis - the most exposed to human rights violations and violence. Insecurity, lack of investment and recurring crises were intensified by the COVID-19 pandemic and with food prices at an all-time high, with a staggering 21.8 million people now acutely food insecure in DRC.

Despite the scale of these challenges, War Child managed to reach 49,032 children, young people and adults in 2020. In partnership with The UN Refugee Agency (UNHCR) our largest donor in the country, War Child scaled up its protection monitoring programming in Kasai, Kasai Central and Kasai Oriental provinces, expanding the size and scope of this programme for a third year in a row.

In the Kasai region War Child also continued to implement a large-scale education and protection-focused project funded by the DRC Humanitarian Pooled Fund. In the east of the country (North Kivu), with Aid Connect funding from the Foreign, Commonwealth and Development Office (FCDO) War Child is working in partnership with other agencies to pilot a project focused on preventing the worst forms of child labour. We offered catch-up classes for out-of-school children in Rutshuru, trained on school governance, built new classrooms, and distributed school kits to the most vulnerable children. In Masisi, Teachers and school leaders received professional development and positive parenting training modules, and we continued the roll-out of a pioneering community-led reintegration pilot project for children and youth affected by conflict in the region. We also increased support across our child protection helplines in Kinshasa and Goma thanks to emergency funding we received.

Future Plans

With the national political situation set to deteriorate in 2021, War Child's programme in the DRC will aim to continue its efforts to deliver life-saving interventions in the areas of protection monitoring, early childhood education, psychosocial support, sexual and gender-based violence, livelihoods, and cash assistance. The DRC programme's activities will ensure that children and young people are protected from abuse, violence, and exclusion through quality protection services at a community level. Our work will support communities and young leaders to be equipped to contribute to the reintegration of children and young people and prevent the reliance on negative coping strategies like child labour, or early marriage. Finally, we will ensure that children and young people who are reintegrating have improved access to education in safe schools, life skills training and vocational training to help them build their futures.



IRAQ

2020 Achievements

The situation in Iraq remains unstable and of great concern. Years of conflict has uprooted millions of people and destroyed communities and disrupted access to the most basic services of services, driving people deeper into poverty and unsafety.

In 2020, 4.1 million people were reported to need humanitarian assistance, many of whom are children. 1.4 million in Iraq remain in displaced, separated from their families and homes.

The worsening conditions in Iraq pose a huge challenge for children to access education, with overcrowded classrooms and a lack of water and sanitation. Teaching and learning materials remain insufficient, which means children are not staying in school, and services supporting youth are equally scarce, with few able to return to formal education after their access has been disrupted by conflict.

Protection issues facing children and youth, including exploitation, gender-based violence as well as the denial of resources and opportunities for women, are on the rise, exacerbated by the COVID-19 pandemic. Many survivors of gender-based violence are refusing referral to specialised services due to the fear of stigmatisation, lack of trust in the process and diminished access to legal support, meaning many are suffering in silence.

In 2020 War Child's Iraq programme was able to adapt to the COVID-19 challenges and deliver essential services to 18,274 people. We focused on our Recovery and Resilience in Education project in Iraq focused on re-establishing quality education for children whose schooling was interrupted by the conflict with ISIS.

Our consortium with Heartland Alliance focused on Anbar, Baghdad and Basra, supporting survivors of conflict and their families and communities to access the resources to recover in safety and dignity, and contribute to the rebuilding of a democratic, just and inclusive Iraqi state.

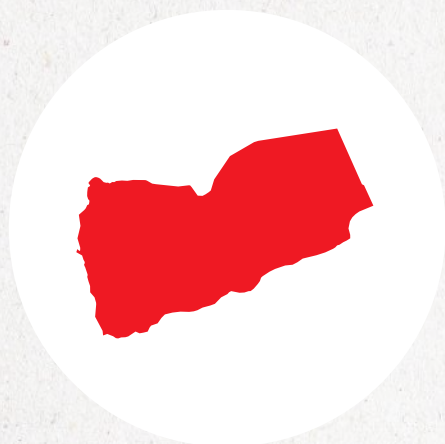
In 2020 we welcomed the return to our programme focusing on youth justice, and in Najaf and Karbala we delivered COVID-19 protection and psychosocial support activities for children. Our project Civil Society Unleashed promoting a model for community-driven change alongside youth-led civil society, focused on broadening participation and advocacy around protection and gender-based violence in Mosul and Sinuni.

Finally, one of our most complex interventions was working with vulnerable populations in Sinjar and Mosul to establish centres for psychosocial support and referral with a particular focus on survivors of gender-based violence.

Future Plans

In 2021 War Child will be delivering an integrated programme in Iraq that focuses on strengthening national services to respond to the increasing protection and education needs of vulnerable children affected by conflict.

We will raise the profile of and need for early childhood development and encourage its uptake among the wider humanitarian community and government to provide protection assistance to the most vulnerable people in the population. We will also work to empower marginalised youth through the provision of evidence-based life and job skills programmes to help build a better future for the children and youth of Iraq.



YEMEN

2020 Achievements

The situation in Yemen is currently the worst humanitarian crisis of our generation. An estimated 24 million people require humanitarian or protection assistance, and further estimated 3.3 million people remain displaced. Children and youth are among the worst affected by the conflict, with around 7.5 million children facing severe protection risks and malnutrition.

Long standing conflict in Yemen has destroyed families' livelihoods and income, meaning that families are now unable to meet their children's most basic needs. Increased risks of family separation, child recruitment into armed groups, child labour, early marriage and other forms of exploitation are reaching an all time high. An additional 5.8 million children are now out of education, and it is reported that around 2,000 schools are unfit for use - either damaged in air strikes and shelling, sheltering internally displaced people, or being occupied by armed groups (Humanitarian Needs Overview 2019).

COVID-19 has added monumental strain to an already fragile country. Restrictions and bans have disrupted family life, with the economy destroyed and thousands of jobs lost the consequences are grave for the children of Yemen. Many families are turning to negative coping mechanisms, like child labour, early marriage and forced recruitment, to survive.

In 2020 War Child was able to reach out to 25,444 people in Yemen with our projects. This included 20,021 children and 1,580 young people through education activities, child protection and food security and livelihoods support, in Sana'a, Al-Hodeida, Taiz and Ibb governorates.

We focused on delivering essential support to schools and education activities for children through restoring school spaces, including wash facilities, the establishment of temporary learning spaces and provision of school supplies. We also supported internally displaced people living in camps in Taiz, sharing critical information and raising awareness of the virus, and distributing hygiene kits to increase protection for the most vulnerable people. Finally, we offered cash assistance and livelihoods support to families who had lost their sources of income due to the pandemic, to help them provide for their children.

Future Plans

In 2021, integration of our protection, education and livelihoods activities will remain a core priority of our programming to ensure we are able to address need and provide the most effective solutions to the complex challenges faced by the people of Yemen.

War Child will expand its protection activities in Taiz governorates, focusing on education activities to improve learning opportunities for children, while strengthening our support around professional development for teachers. We will also keep expanding our presence in the south and scale up our capacity to provide livelihoods support and innovative cash-based assistance to address food insecurity for the most vulnerable of children and families.



UGANDA

2020 Achievements

Between July 2018 and June 2020 War Child UK, in partnership with War Child Holland, supported two VoiceMore groups in Bidibidi refugee settlement, Yumbe, Northern Uganda. Both groups of young people identified the neglect and abuse of separated and orphaned children in the community as the issue they wished to focus on.

Over the course of almost two years the young people designed and undertook their own research and carried out a wide-ranging set of activities in the community to raise awareness and change negative practices.

Their research was the first ever community-based effort to count child orphans in the district and to support the VoiceMore approach to engage and empower young people. In early 2021 we initiated a summative evaluation to comprehensively assess the work and the impact it had brought about, including the follow-on project Similar Ground started independently by the project participants.



LEBANON

2020 Achievements

Lebanon is in the throes of a financial crisis which is posing the biggest threat to its stability since the end of the civil war in 1990, with millions of people driven into financial poverty.

The Beirut blast in August 2020 caused widespread casualties and structural damage, with at least 165 people killed. More than 5,000 were injured over 1,000 were children. 300,000 people were left without shelter—including approximately 100,000 children.

The damage to the port, medical facilities, shelter and basic infrastructure is expected to worsen the already dire food security situation caused by the ongoing economic crisis. While some immediate needs like food and shelter are already being addressed by Independent Non-Government Organisations (INGO's) psychosocial support - particularly to children and their immediate families - is a high priority and remains a huge gap. People are exhibiting early signs of trauma and anxiety which is a risk to life, wellbeing, and dignity over the short and long term.

War Child Holland's office, which supports the people of Lebanon, was damaged in the Beirut blast, affecting members of staff and putting strain on services. Due to the severity of the situation, War Child UK gave funding support to the War Child Holland team, to ensure that they could continue to deliver mental health and psychosocial support to children when they needed it most.

The War Child Holland team reported that many children were suffering with persisting nightmares, disorientation, withdrawal, and early signs of depression. The Mental Health and Psychosocial (MHPSS) project they delivered to support these children focused on addressing these challenges through activities they could engage with. The project used recreation or play activities to promote the well-being and resilience of these children, and participation in games and other recreational activities provided children with opportunities to develop the skills and the resources to help them deal with the emotional, social, and practical challenges that they may face in their lives.

4.4 Our achievements against strategy

PILLAR A

Implement a strategic impact model

What we achieved in 2020

While much of our year was consumed responding to the pandemic, we were able to make good progress in several strategic workstreams within our global strategy.

While COVID-19 was unprecedented, our understanding of disasters means we were able to launch an emergency response to avoid widespread loss of life, prevent abuse and maintain education within the communities we support. We developed an online COVID-19 Resource hub to offer guidance and toolkits and provided real-time support to countries inundated with new cases, addressing the needs of the most vulnerable and mitigating the increasing protection risks to children and youth.

We 'crowdsourced' from partner organisations, working closely with in-country colleagues to determine how best to roll out services, raise awareness, deliver emergency care, and support and ensure the safety of children and youth. By mid-year we had produced a report on the impact of the pandemic on children living in conflict which we shared with key UK and global targets. Throughout the year we were also able to sustain specific responses to conflict in Yemen, the DRC and the CAR, building local capacity to respond, to help children and youth affected by crisis and violence. We were also able to continue working on integrated, longer-term programming to help sustain the outcomes achieved in the response and recovery phases, and we strengthened our understanding and ability to implement effective and safe gender-based violence programming through training, standard operating procedures, and a toolkit.

Our youth advocacy VoiceMore programme participated in COVID-19 responses within their communities, looking at how best to mitigate the impact of conflict and crisis on their development and quality of life, and we significantly developed our community-based approaches to better prevent, respond, and uphold the rights of children and youth subjected to violence. We also continued developing our work on reintegrating children and adolescents associated with armed forces and armed groups (CAAFAG) and children at risk of the worst forms of child labour.

In October, we launched the report *Being a Force for Good* which challenged the UK government on its foreign and defence policies to influence them to uphold and support the rights of children in countries affected by conflict. This was shared with key parliamentarians and policy makers.

We bolstered our child safeguarding and protection against sexual exploitation and abuse (PSEA) processes, with safe data handling a priority, and annual reporting was strengthened to better demonstrate the efficacy of our work. We also merged our Programmes and Advocacy teams to ensure that we can better deliver assistance alongside long-lasting systemic change.

Future plans

We will continue to strengthen the quality of our partnerships and work on building a strategy that will make us stronger and better equipped to protect the participants in our programmes. We will keep improving the quality of our work, as well as the way we evidence it, to inform and enhance the engagement country communities have with us. We will look for our reintegration work to be adopted by others to build on our efforts to effect systemic change and campaign for greater global funding for children associated with armed groups. We will work with global networks to project our influence at the UN in New York and Geneva and in conflict affected countries and collaborate with UK government to improve their capacity to protect children by providing child protection trainings. We will also continue to train British military in child rights in conflict areas and launch a report highlighting the moral, legal and operational case for the UK to ensure that its security and defence partners ensure children living in conflict are better protected.

PILLAR B

Maintain a sustainable finance model

What we achieved in 2020

During 2020, we continued to increase our income from institutional funders with a strong focus on securing longer term grants. Despite the challenges posed by the pandemic, we managed to exceed our funding target, securing a total of £10.1m in restricted programme grants and a further £0.43m of restricted voluntary programme funding, and also ensured we had a strong level of secured funding for 2021. We reviewed and strengthened our approach to the way in which we use Salesforce - our platform for grant information, and enhanced the systems, tools and processes we use to successfully implement our grants management policy, improving the cost coverage of our grants and setting clearer recovery plans for staff at both country and global level.

In 2020, we raised £6.1 million from voluntary unrestricted income. Although less than budgeted, this is a key achievement during a year of a sudden-impact pandemic, and more than anticipated at the beginning of the COVID-19 crisis. The People's Postcode Lottery played a huge role in our income, raising over £2.5 million, and our annual BRITS week' series in early 2020 generated a record £788k. We also set up an emergency Coronavirus appeal to highlight the impact of the pandemic on children living in conflict and our biggest online activation to date - a Crowdfunder initiative - backed by 87 high profile supporters which raised over £520,000.

We continued our successful gaming partnerships, with the likes of Sports Interactive and the 'Football Manager' game and we expanded to new partners including Google and a philanthropic partnership with Take-Two. At the end of the year, we were delighted to be selected for the UK government's 'Aid Match' scheme, supporting our work in reuniting children with their families in Afghanistan. Our 'Torn from Home' appeal generated some impressive content and was a key part of our successful partnership with the Daily Express newspaper, who published six dedicated articles on our work, with a commitment to support us in the future. We held a virtual Christmas fundraising event, hosted by Carey Mulligan and Marcus Mumford, with readings from Vanessa Kirby and a musical performance from Gregory Porter which raised almost £90k. We also reinvented our Crowdfunder principle to form a 'winter shop' offering products to support the appeal.

The pandemic forced us to take emergency budget measures to respond to an anticipated reduction in income. All work on strategic long-term projects was deprioritised in order to ensure that funds were focussed on immediate response. In London we worked with our staff team to cut costs, with each member of the team taking reduced salary for three months and some staff being furloughed under the government scheme. This was a significant sign of the commitment of our teams. Through these measures we achieved a significant reduction in our expenditure and maintained our Continuity Business Reserves, recognising that the uncertainties of the global pandemic may be long term and we did not want to deplete our reserves at this stage. With early receipt of our People Post Code Lottery funds, we maintained healthy cash balances throughout the year.

Future plans

In 2021, we will launch our regular-giving recruitment to increase the reliability of our unrestricted income in the long-term. 2021 will also see the first year of our five-year fundraising strategy - to deliver sustainable growth across all areas of fundraising. We will continue to deliver events, in as far as it is possible in a COVID-19 environment, and we will continue our partnership with the People's Postcode Lottery.

Throughout 2021 we will continue to maintain, but not grow, our reserves with a conscious choice to invest in risk mitigation in other areas, and we will assess organisational risk and growth targets to align our reserves in the following year to our strategic aims.

PILLAR C

Live our values and strong partnerships

What we achieved in 2020

Our work on organisational culture this year has been energised and informed by the issues raised by the Black Lives Matter movement which challenged us to think through how War Child approaches racism and power imbalances. We agreed a three-stage road map for aligning our culture and actions with an anti-racist stance.

Firstly, we addressed and reformed our internal policies on diversity and inclusion and started to review how much we live up to our policy, and where we need to change. Secondly, we set up a staff-led Black Lives Matter (BLM) steering group which includes staff from our London office and our country offices. The BLM steering group has led to a series of events to deepen our shared understanding of how race affects lives inside and outside the walls of War Child. The BLM open conversation process ends in April 2021, when we move to our third stage - looking at how our organisational shape and operational model can be changed to address the issues identified during our BLM discussions.

These developments in response to Black Lives Matter have taken place against the backdrop of COVID-19. The pandemic created obvious and severe dangers to our teams, but we ensured that our response upheld the value of supporting each other. In each country, and in London, we worked hard to support staff wellbeing and protect their health, ensuring work places were Covid secure, providing PPE to staff and partners, adjusting working patterns, promoting public health messages and caring for staff members who became infected.

Through the pandemic our teams have continued to develop collaboration across the humanitarian and development sector. We have done this within the UN cluster system, at technical coordination groups around our core competencies, and with collaborations that focus on our areas of interest such as the Moving Minds Alliance which brings together agencies working on Early Childhood Care and Development in Emergencies. Our partners in the USA, Children in Conflict, managed to sustain their fundraising operations through the pandemic and finished the year with a strong outlook for 2021. We maintained our cooperation agreement and lead agency model with War Child Holland and collaborated with them on our COVID-19 response.

Future plans

As we progress into our third phase of our BLM steering group activity, we will be deepening our review on what we need to do better, and further bolstering our internal policies on diversity and inclusion. We will continue to hold ourselves accountable to our values and ensure that our staff's wellbeing and safety is at the fore. Our work with our partners Children in Conflict and War Child Holland will continue to strengthen, as we look for ways in which we can foster broader collaboration and unified approaches.

5. FINANCIAL REVIEW

5.1 Income

In 2020, we raised £16.7m, a 4% fall from 2019, reflecting the challenges that we and the sector faced due to the pandemic, and a huge achievement in the circumstances.

We raised £10.6m of restricted income which makes up 63% of our total income. This is marginally higher than the 58% we reported in 2019, due to so many of our unrestricted income opportunities being affected in 2020.

We raised £6.1m in unrestricted income in 2020 - a 17% fall from 2019. This reduction was due to the impact of COVID-19 on fundraising activities, in particular live events, such as our winter Wassail, live music events and a planned immersive theatre event. We were fortunate enough to hold a successful 'BRITS week' series prior to COVID-19 restrictions coming into place and were able to replace some of our planned event income through a successful online Crowdfunder initiative, expanding our gaming partnerships and through our 'Torn from Home' appeal as part of a FCDO Aid Match scheme. The People's Postcode Lottery funding continues to be a major source of unrestricted income, and in 2020, we held four lottery draws, generating a total of £2.5m.

We continued to work with a variety of donors such as United Nations High Commissioner for Refugees, other UN agencies and Dubai Cares and in consortium with other NGO partners, with funding from the UK Foreign, Commonwealth and Development Office (FCDO) and the United States Government.

We also received £107,000 from the UK government through the furlough scheme in support of our UK staff salaries.

5.2 Expenditure

In 2020 we spent £17.7m, an increase of 8% when compared with 2019. Project expenditure in our country offices also increased 14%. The majority of expenditure, 89%, was spent on achieving our charitable objectives. Due to the timing of when we received restricted income, we spent down some of the carried forward restricted reserves, meaning our restricted expenditure in 2020, exceeded the restricted income and restricted expenditure was 18% higher than in 2019 at £12.2m.

As seen in the country achievements section of the report, we were fortunate to be able to adapt several of our on-going projects to ensure that they could be managed in a COVID-secure manner, as well as attract new funding to specifically help us respond to the pandemic.

There were reductions in our UK spend, as a result of event cancellations, staff accepting furlough and temporary pay cuts, and travel restrictions.

5.3 Year end position

In 2020, War Child created a net deficit of funds of £1.0m. This consists of a surplus on unrestricted funds of £573k and a deficit on restricted funds of £1.6m. The deficit on restricted funds is due to the timing of grant income and relates to spend on grants for which the income was received in the previous financial year.

We had initially intended to grow our Continuity Business Reserves to reflect a predicted growth in the size of the organisation, but in light of the global pandemic, we made a decision to maintain them at the

2020 level. We have specifically assigned part of the funds raised through our Crowdfunder initiative to respond to the crises in Yemen and Lebanon, and these funds will be used in 2021.

War Child's net current assets total £4.2m (2019: £5.2m). Total reserves are £4.2m (2019: £5.2m) consisting of:

■ Unrestricted funds:
Continuity Business Reserves £2.0m (2019: £2.0m)
Working Capital Reserves £0.42m (2019: £0.07m)
Tangible Fixed Assets £0.06m (2019: £0.12m)
Designated Reserves £0.284m (2019: £0)
■ Restricted funds: £1.48m (2019: £3.06m)

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.

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 19). 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. The original target for 2020 was £2.4m but this was reassessed due to the impact of the global pandemic and the reduction in the overall size of the budget and a decision was taken to maintain these reserves rather than grow them. The reworked budget assessed that the minimum continuity business reserves requirement, is £2.0m (2019: £2.0m) subject to amendment as the organisation evolves. 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. The original 2020 budget anticipated a working capital reserve of £580,000 but in order to respond to the impact of the global pandemic on our funding we had to make significant revisions to the original 2020 budget and this has resulted in the year-end working capital fund to be carried forward into 2021 being £420,000. The resulting amount is actually higher than the revised budget amount, as some planned project expenditure in 2020 has been subject to delay due to the pandemic.
- Tangible Fixed Assets. The current value of War Child's tangible fixed assets is £55,000.
- Designated reserve. Funds raised through our Crowdfunder initiative held in 2020, have been set aside by our Trustees in specific support of our Yemen response programme and War Child Holland's Lebanon programme. These amount to £284k to be carried forward into 2021.

War Child has assessed its Continuity Business Reserves and Reserves policy in light of Covid-19. The 2021 budget has been balanced to reflect anticipated reductions in income due to the global pandemic. War Child has been able to match planned expenditure with the expected downturn in fundraising, without having to utilise its current Continuity Business Reserves and has therefore assessed that the reserves target as set remains sufficient to manage this period.

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 2020 were £1.6m, a decrease of £1.5m compared with the 2019 year-end position.

Grants of £848k in 2020 (2019: £1.2m) have been made to third party non-governmental organisations and other charities where this supports our charitable objectives. See note 4 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.

5.4 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 and projections, which have considered the impact on COVID-19 on both income and expenditure and have a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future. The 2021 income has been budgeted to accommodate the likely continued COVID-19-related restrictions on fundraising and social distancing measures in place. The on-going impact into 2022 has also been considered, 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 there are sufficient reserves held at the year end to manage any foreseeable downturn in the UK and global economy and impacts of the global pandemic. 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.

5.5 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 volatility 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.

In 2018 our art assets were revalued by an independent auction house to value of £27,000. Of this amount, £24k were carried forward into our 2020 accounts.

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.

5.6 Volunteer policy

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 us achieve our 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 regularly 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.

5.7 Fundraising review

Details of War Child's fundraising activities can be found on page 32 for free to help support the children we work with.



Children at a camp in Iraq where War Child operate safe spaces

Photo credit: Arete/War Child UK

6. PRINCIPLE RISKS AND UNCERTAINTIES

War Child 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's risk policy, to ensure the registers remain up-to-date and relevant. Our strategic risk register categorises risks according to their threat to our three strategic principles and any underlying risks. With the latest War Child Strategy starting in 2020, the strategic risk register was updated to reflect this. The operational risk register is maintained by the management team who have received extensive support from the Internal Auditor on how to assess risks. 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.

One risk within the strategic risk register is related to external environmental risks, which has proved to be particularly pertinent in 2020 with the risks to the organisation from COVID-19.

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 PSEAH of children and adults at risk

Keeping children safe is always our priority. We have a comprehensive child safeguarding policy and code of conduct, and we are committed to training staff in this area. Child safeguarding focal points are identified in each office and incidences are reported to a central child safeguarding email address, which is monitored by our Child Safety and Safeguarding Advisor, so they can be investigated.

Keeping children safe is our priority. We have a comprehensive child safeguarding policy and code of conduct, and we are committed to training staff in this area.

Child safeguarding focal points are identified in each office and incidences are reported to a central child safeguarding email address, which is monitored by our Child Safety and Safeguarding Advisor, so they can be investigated. We have rolled out a new Adults at Risk: Protection from Sexual Exploitation and Abuse Policy and recruited a second Global Child Safety and Safeguarding Advisor.

We carry out risk assessments of all War Child and partner project sites and have developed a comprehensive health and safety checklist. Any serious incidents are reported to the Board of Trustees and to the Charity Commission. The Child Safety and Safeguarding Advisors provide monthly reports to the Senior Leadership Team and attend the quarterly Board Audit and Risk Committee Meeting.

With the impact of COVID-19 moving some services on-line, we assessed our child safeguarding measures and ensured we had additional mitigation measures in place to adapt to these changes.

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

The safety of our staff and the children we work with is of paramount importance to us, especially given that our work takes our teams to insecure locations which can pose significant threats to security. 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 or programme work or alliance 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 has invested in the specific technical skills of Child Protection, Education in Emergencies, Food Security and Livelihoods and Monitoring, Evaluation Accountability and Learning (MEAL) in both our country programmes and in the London office.

It is not enough to simply count how many children attend War Child centres or access our other services, but it is important for us to measure the impact of the programmes we run. We therefore 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 on-going programmes.

We have integrated the Core Humanitarian Standards into our own programme standards so we can assess our work against agreed common standards. We have completed a comprehensive self- assessment against these standards and have an action plan in place for specific improvement. We produce an annual results report so we can assess and demonstrate our global achievements.

We are keen that our work is focused on what children tell us they need, rather than on what we assume they want. Championing the voices of children is one of our principles and we believe that children and young people are the best advocates for their own safety, education and opportunities.

We adapted our programming to respond to COVID-19, both in terms of ensuring any on-going programming was Covid-safe and in developing innovations to our programmes to allow operations to continue.

Risk of insufficient and non-diverse funding preventing us from continuing to grow our impact and support more children and 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.

Our fundraising teams work energetically to grow our funds to respond to children who desperately need support – both in the areas where we already work and in new territories. We invest in the right capacity at London office and country office level to ensure that we can produce high quality proposals and manage donor relationships and opportunities proactively.

During 2020, with the cancellation of some of our more traditional event fundraising due to COVID-19, we found innovative ways to adapt our fundraising, bringing some events online and developing new ways of raising funds through activations like our Crowdfunder. During this period of uncertainty, we were able to cut our expenditure, to manage our revised income expectations and to maintain our continuity business reserves.

Risk of external environmental factors impacting on War Child's ability to deliver programmes in countries of operation and to raise sufficient funds to maintain operations

This was a considerable risk in 2020 with the continued and uncertain impact of COVID-19 globally. The impact of the pandemic was felt differently in each of our country operations. We quickly adapted our programming to ensure that it was both Covid-safe and Covid-specific. This is highlighted in the earlier section on the work carried out in our countries of operation.

Within the UK, the measures on social distancing had an impact on our ability to raise unrestricted funds through planned events such as a music gigs, challenge events, immersive theatre and dinners. However, we were able to adapt our fundraising plans to find alternative methods to fundraise and reduce the gap between our original budget and final income amounts. We were able to manage the gap through reducing our costs and we were able to adapt to the situation without needing to call on our Continuity Business Reserves.

We are mindful that the impact of this global pandemic will have repercussions in years to come, both in terms of the medical impact but also the impact on the global economy. We have set our 2021 budget with this in mind and regularly assess the situation.

7. SAFEGUARDING / SERIOUS INCIDENTS

In early 2020 War Child refocused its safeguarding policies and procedures to adapt to the COVID-19 pandemic. As our programmes responded and adapted to the restrictions imposed to stop the spread of the virus by moving to remote and digital delivery, so did our safeguarding approaches.

One of our early successes was to develop guidance on keeping children, youth, caregivers and staff safe when using online platforms. Another outcome is that for the first time War Child has designed and developed online safeguarding reporting mechanisms that are safe and accessible to children. This has meant we have expanded and diversified the ways in which we reach programme participants and communities with our safeguarding awareness raising and reporting process.

In 2020 we responded to new vulnerabilities. Our livelihoods, youth engagement and cash-based programmes expanded, and we increased our work through community-led approaches. This growing group of youth and adult programme participants have new and different vulnerabilities to our child participants, and therefore we enhanced our adult safeguarding policies. We developed, for the first time, War Child's Protection Against Sexual Exploitation and Abuse Policy. This was big step forward in identifying the risks in the ways we come into contact with adults and young people, while also putting in place protections to mitigate against the specific safeguarding vulnerabilities these groups may face.

We focussed also on the security of the data we hold on vulnerable children and young people. Historically our case files have usually been held in hard copy files. This presents challenges in insecure locations where there are risks of offices being attacked and looted. We had to carry out pre-emptive evacuations of War Child offices several times in 2020, carrying data files with us and seeking more secure locations for their storage, often in our country head office or in UN peacekeeping camps. We paid a lot of attention in 2020 to reviewing and strengthened our protocols for safe data storage and supporting country teams to improve data management in practice. Throughout the year we managed to prevent any harm to children which might flow from a loss of personal data. However, we concluded that in the future we should move as far as possible to digital data storage, with paper files reduced to the absolute minimum. This requires significant investment in digital capacity which is part of our plan for 2021.

War Child continued to demonstrate its commitment to strengthening safeguarding by making available resources for a second Child Safeguarding and Safety Advisor. This role enables the organisation to increase its safeguarding capacity, provide more support at the regional level and further strengthen our alignment to safeguarding sector standards and best practices.

In 2020 there were 22 reported safeguarding incidents across the different forms of abuse (neglect, emotional, physical, sexual and exploitation). These incident reports came from our five focus countries, Afghanistan (5), CAR (4), DRC (5), Iraq (4), and Yemen (2), with 2 incidents reported in the UK. Our Child Safeguarding Advisor led the investigation processes in all cases with other relevant staff. We documented lessons learnt from each case and incorporated them into operational guidance.

In terms of scale, the figure of 22 cases in 2020 is broadly in line with the 23 cases we reported in our annual report for 2018. However in 2019, the intervening year, the number of cases reported had dropped to only six, for the whole year. Towards the end of 2019 we had become concerned that reporting was low and so we reinforced our messaging about the need for cases to be reported, and expanded the ways in which children and adults could report concerns, including the digital channels mentioned above. We believe that the return to the levels of reporting we experienced in 2018 was a positive result from this additional training and promotion. Because our programming presence is growing every year, and our safeguarding system continues to develop, we expect to see increased levels of reporting in the future, which informs our decision to increase the resources we devote to safeguarding on our team.

Towards the end of the year we finalised plans for a comprehensive Safeguarding Review to take stock and reflect on our safeguarding journey so far. A whole organisational review of War Child's safeguarding policies, procedures and accountability was agreed by the senior leadership team and trustees as a helpful step to achieving safeguarding excellence. The review itself will be carried out in the first 6 months of 2021.



A War Child worker offering masks and sanitation products to the local community in Democratic Republic of Congo, as part of War Child's emergency response work to the pandemic.

Photo credit: Arete/War Child UK

8. 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 are the Trustees, collectively known as War Child UK's Board. The Board, War Child UK's governing body, comprises of ten 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'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 2020, the Board met six times. 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 Board signed off a revised emergency budget in response to the global pandemic and assessed risks related to COVID-19 through a specific risk register developed for that purpose. It reviewed War Child's achievements in delivering against our objectives for 2020 and in responding to the global pandemic, our revised priorities for 2021-22 and approved the budget and annual plan for 2021.

The Board met with our Black Lives Matter Steering Group to talk through emerging themes in racism and the power structures which we can address in order to promote equality through our teams and the communities we work with.

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.

The committee received updates on key risks affecting War Child's operations, including COVID-19, safeguarding, security, fundraising and data protection legislation and reviewed all internal audit reports. The committee considered War Child's approach to foreign exchange, investments and reserves.

We strengthened our Programme Quality Committee in 2020 by reviewing its Terms of Reference. Key items were developed to strengthen the Committee oversight of programmes performance. The Committee analysed various themes and strategies, and reviewed innovative and adaptive approaches specifically in relation to COVID-19 response. This Committee also examined War Child's quarterly participant numbers and its institutional funding pipeline. The committee will look more widely at monitoring and evaluation in 2021 and explore new ways to understand and communicate the impact of our work.

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 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.

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's Memorandum and Articles of Association, governance document, strategy, business plan, the previous year's annual accounts, the current year's budget, child 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's code of conduct and safeguarding policy. We also offer training to all Trustees.

At the 25 June 2020 AGM Meeting as per item 2.3.2 Term of appointment of War Child's Governance document the Board authorised the re-appointment for a second and final term, Rod Macleod (first term ended in December 2020) as a Trustee. On the same day, the Board formally appointed John Fallon (who became War Child UK Trustee on February 2020) as War Child UK Chair of Trustees.

The tender process for our audit was conducted in 2018 with Crowe being chosen by the Board in September 2018 and appointed to conduct our audits in 2018 and 2019. On the basis of the quality of service we are receiving during the AGM meeting of the 25 June 2020 the Board recommended the appointment of Crowe as our auditors for 2020.

On June 25th WCUK received an email from The Charity Commission, referencing a number of recent failures of governance in larger charities and advising trustees, CEOs and executives to review their practice in relation to risk management, purpose, results, complaints and their appropriateness and clarity of their committee structures. During the September Board meeting the Senior Leadership Team provided a summary of our current practice against each of the points raised by the Commission.

It was also decided that the organisation should repeat a Board effectiveness review with the support of an external consultant in the first half of 2021. Similar discussions took place around conducting a Safeguarding review which is being led by Siobhan King (Trustee) from January 2021 onwards.

"Task and Finish" sub-groups of the board were also established to deal with specific issues, and they have been used on occasions to review a serious incident, to support our fundraising strategy, to carry out deeper dive into unrestricted income expectations and the relationship with our US partner, Children in Conflict and the War Child Family.

Consideration of public benefit

War Child gets children back into school. We provide psychosocial support to thousands of children every year. We work with children who have been involved in armed groups to create new opportunities for them. 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 Trustees ensure that War Child carries out our aims and objectives, and that these benefit children marginalised by war in conflict countries. 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 15 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 very low. War Child also works with a partner organisation in the United States called Children in Conflict. War Child US is a separate organisation - an affiliate of War Child Canada.

War Child Trading Limited is a wholly owned subsidiary of War Child. During 2020 War Child Trading Ltd made and no donation or other funds transfers were made to War Child.

Key management remuneration

War Child is organised into three departments, led by Senior Leadership Team members reporting to the Chief Executive Officer (CEO). Their salaries are subject to the same approach we use for employees. The CEO's salary is reviewed annually by War Child's Board of Directors and a decision is made by Trustees on the level of remuneration. We carried out a comprehensive compensation and benefits review in 2018-19. A salary scale review will be carried out periodically by the Senior Leadership Team to ensure that our salaries remain commensurate with comparable charities.



Nalin, 10, doing homework in the Kabartu camp in Iraq where War Child offer education and classes to children

Photo credit: Arete/War Child UK

9. OUR LEADERSHIP AND MANAGEMENT

BOARD OF TRUSTEES

Sacha Deshmukh (*retired from his role as Chair of Trustee in June 2020*)
Heather Francis (*Treasurer*)
Cleo Blackman
James Briggs
Sarah Dunn
Nabila Jiwaji (*retired April 2021*)
Siobhan King
Rod MacLeod
Shruti Mehrotra
Tom Scourfield
John Fallon (*appointed as Trustee in February 2020, became Chair of Trustee in June 2020*)

COMMITTEES

AUDIT AND RISK COMMITTEE

Heather Francis (*Chair*)
James Briggs
Sacha Deshmukh (*retired from his role as Chair of Trustee in June 2020*)
Nabila Jiwaji (*retired April 2021*)
Siobhan King
John Fallon (*appointed as Trustee in February 2020, became Chair of Trustee in June 2020*)

PROGRAMME QUALITY COMMITTEE

Rod MacLeod (*Chair*)
Cleo Blackman
Sacha Deshmukh (*retired from his role as Chair of Trustee in June 2020*)
Sarah Dunn
Veronique Barbelet (*co-opted member*)
John Fallon (*appointed as Trustee in February 2020, became Chair of Trustee in June 2020*)

COMPANY SECRETARY

Tracey Deal

CHIEF EXECUTIVE OFFICER

Rob Williams

MANAGEMENT

Director of Fundraising and Communications:
Helen Pattinson

Director of Programmes:
Dan Collison (*until 17th April 2020*)

Director of Programmes and Advocacy:
Colette Fearon (*from 1st July 2020*)

Director of Resources:
Tracey Deal

REGISTERED OFFICE AND PRINCIPAL ADDRESS

Studio 320,
Highgate Studios,
53-79 Highgate Road,
London,
NW5 1TL

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

10. THANK YOU

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

GLOBAL AMBASSADORS

Thank you to Carey Mulligan, Marcus Mumford and Vanessa Kirby for their continued generous support in 2020.

OUR PARTNERS

AEG Presents
Arrows Group
Brora
Bush Hall
Camden Assembly
Clifford Chance
Daily Express
DIY
Dropbox Foundation
Encompass Group
Everyman Cinemas
Exhibition London
GIC
Islington Assembly Hall
London Palladium
Lonely Planet Kids
N Family Club
O2 Shepherds-
Bush Empire
Omeara
Prospect Union
Ralph and Russo
Salesforce
Sass & Belle
Scala
Tecknuovo
Teemill
The Barton Partnership
The Dome
The Players
of-the People's-
Postcode Lottery
Vibrant Vegan
Warner Music

OUR GAMING PARTNERS

Antstream
11 Bit Studios
Bandai

Imperia Online JSC
Motion Twin
Sports Interactive
Take2International
Fourth Floor & The-
Yogscast
ustwo games
Codemasters
Curve Digital
Studio Diva
Twitch
Tiltify
Steam
UKSM
Bossa Studios
Raw Fury
Chucklefish
Dan Fornace
Sam Barlow
Whippoorwill
Double Fine
Perfuse Entertainment
No More Robots
Daedalic
Inkle
Plug In Digital
Team17
Fishing Cactus
Blindflug
Fullbright
Elden Pixels
Home Bear Games
Dinosaur Pony Club
Amanita Design
Huey Games
EA

OUR DONORS AND FRIENDS

Aaron Levitt
Adam Bridgland
Adam Tudhope
Adrian Carter
Alan Shearer
Anthony Burrill
Anya Chalotra
Back Street-
International-
Merchandise
Bella Freud

Ben Caron
Ben Lovett
Ben Monaghan
Bob Workman
Brian O'Driscoll
Cathy Long
Chris "Woody" Wood
Chris Evans
Christina Lamb
Cressida Jamieson
Damien Hirst
Damien O'Donohoe
Daniel Geey
Dave Bautista
David Joseph
David Walliams
Dolly Alderton
Effect
Ellie Gibson
Emilia Clarke
Emma Freud
Emma Gannon
Emma Stone
ERDEM
Erin and Guy Gibson
Ezequiel Romero
Fee Greening
Finn Wolfhard
Frances McDormand
Gamer Network
Gary Lineker
Gillian Anderson
Gus Sargent
Hayley Atwell
Helena Bonham-Carter
Ian Wright
Jamie Caring
Jamie Dornan
Jodie Whittaker
Joe Cruz
Jonny Grant
Jude Law
Katherine Waterston
Keith Armstrong
Lindsay Melbourne
Luke Windsor
Margot Robbie
Mark Strong
Michael Knowles
Michael Watt

Miles Jacobson
Newcastle United
Old Flame Club
Oscar Isaac
Patricia and Nigel-
Dewar Gibb
Patrick Hughes
Peter Gammie
Ralph and Russo
Rick Parry
Rinsola Babajide
Robert Del Naja (3D)
Rose Stallard
Ross Stirling
Rupert Grint
Sam Eastwood
Simon Moran
Stella McCartney
Stephen Merchant
Steve Bruce
Supermundane
The Crown
Ticketmaster
Tina and Anthony Hene
Toby Glaysher
Vero
Vladimir Kantor
You Me Bum Bum Train
Zoe More O'Ferrall

OUR PROGRAMME PARTNERS

BT Supporters Club-
(Comic Relief)
Clifford Chance
Cultures of Resistance
Network Foundation
Deutsche Gesellschaft-
für Internationale-
Zusammenarbeit (GIZ)
DRL - Heartland-
Alliance International
Dutch Relief Alliance
Dubai Cares
Education Cannot Wait
European Commission
Foreign,
Commonwealth-
and Development-
Office

GOAC - Jersey
Government
Guernsey Overseas-
Aid Commission
Islamic Aid
Jagclif Charitable Trust
Jectus Charitable Trust
Joseph Rowntree-
Charitable Trust
Lucille Foundation
Open Gate Trust
Soccer Aid
Start Fund
Sunley Fields-
Charitable Trust
The Gentlemen of-
the Road Fund
The Geoff Herrington-
Foundation
The Penelope Martin-
Charitable Trust
The Stanley Thomas-
Johnson Foundation
The Thompson-
Charitable Trust
The Walter Guinness-
Charitable Trust
UN High-
Commissioner for-
Refugees (UNHCR)
UN Office for the-
Coordination of-
Humanitarian-
Affairs (UNOCHA)
UN Peacebuilding-
Fund UNICEF
United States-
Government DRL
(Bureau of Democracy,
Human Rights,
and Labour)
Vitol Foundation
Watchlist on Children-
and Armed Conflict

MUSIC PARTNERS

Aaron Parsons
Aaron Sof
Adam Teskey
Alec McKinlay
Alex Hardee
Alex Wall
Alexander Webb
Anne-Marie
Alexandra Castriotis
Alice Beal
alt-J
Andrew Weatherall
Andy Lemay

Andy MacDonald
Angus Blue
Anna Bewers
Anna Desilva
Anne-Marie
Arctic Monkeys
Azi Efterkhari
Bastille
Beau Colburn
Ben Winchester
Bill Drummond
Bombay Bicycle Club
Brian Ahern
Brian Eno
Bring Me The Horizon
Cally
Caroline International
Catfish and The-
Bottlemen
Celeste
Charlie Renton
Colleen Mahoney
Craig David
Craig Jennings
Craig Strachan
Craig Strachan
Cup & Nuzzle
David Bradley
David Harrow
Declan Mckenna
Dominic Louth
Domino Records
Dumi Oburota
Duran Duran
Ed Blow
Ed Sheeran
Elbow
Elena Olivero
Ella Hartley
Ellie Stephens
Emily Huxley
Emma Greengrass
Emma Seccombe
Enter Shikari
Estelle Wilkinson
Finyl Tweek
Florence Welch
Foals
Francesca Skirvin
Gareth Griffiths
Gang of Youths
Gavin Batty
Gavin Gottlich
Hannah Shogbola
Hannah West
Helen DeVille
Ian Johnsen
Ian McAndrew
IDLES
Jack Dedman

Jack Lowe
Jack Savoretti
Jacob Manders
Jake Tasker
James Heather
Jason Marcus
Jamie Osborne
James Bay
James Topham
Jamie xx
Jeremy Thomas
Jess Glynne
Jessie Martin
Jimmy Cauty
John Dawkins
Johnny Flynn
John Kellet
Jonny Bradshaw
Julia Bruns
Keane
KT Tunstall
Kurt Bailey
Laura Marling
Laurence Bell
Lawrence Watson
Leonie Wakeman
Lisa O'Callaghan
Louis Tomlinson
Lucy Bent
Maggie Crowe
Malcolm Gerri
Manic Street Preachers
Mark Bent
Mark Mitchell
Matt Ash
Matt Deverson
Mark Pavitt
Marcus Russell
Massive Attack
Mabel
Matt Everitt
Matt Vines
Maz Tappuni
Megan Page
Melissa Meadows
Metropolis Studios
MUSE
Mike Walsh
Natasha Shehata
Nenah Cherry
Niamh Byrne
Nick Lynagh
Nicola Spokes
Niko
Ninja Tune
Noel Gallagher
Nothing But Thieves
Nuala Donnelly
Oasis

Oliver Ward
Orbital
Paloma Faith
Peter Mensch
Phoebe Scott
Portishead
Radha Medha
Radiohead
Rebecca Ferguson
Rich Ashton
Richard Steel
Roger Walker
Salad
Sam Eldridge
Sara Lord
Sarah Desmond
Sigrid
Simon Jones
Simon King
Jones
Sinead O'Connor
Sony Music
Sophie Asquith
Stefanie Reines
Stephen Luckman
Stereo MCs
Steve Jansen
Stuart Bell
Steve Zapp
Suede
Summer Marshall
Tara Richardson
Ted Dwane
Terri Hall
Terrovision
Terry Hall
The 1975
The Boo Radleys
The Charlatans
The Chemical Brothers
The Levellers
The Smokin Mojo Filters
The Stone Roses
The Vaccines
Tom Grennan
Tom Hannan
Tom Misch
Tom Odell
Tom Walker
Tommas Arnby
Tony Crean
Trout
Universal Music
Vinyl Factory
Wale Kalejaiye
Warner Music
Winston Marshall
Wot No Productions
Yungblud

11. FUNDRAISING STATEMENT

None of our life-changing work with children affected by conflict would be possible without our incredible supporters. It is their dedication, generosity and hope which enables us to continue working towards a world in which no child's life is torn apart by war. For both the children we work with and the supporters who enable this work, we are committed to high operating standards across our programmes and our fundraising.

Our fundraising is predominantly done through a one-to-one approach with individual fundraisers from the War Child team identifying and developing relationships with donors, partners and individuals within a specific industry, such as gaming and music and the creative industry. We strive to build and maintain relationships with our supporters which are based on trust, transparency and accountability. Through our Supporter Promise (www.warchild.org.uk/get-involved/our-fundraising-promise) supporters are invited 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. Our supporters should always feel heard and valued.

We aim for our fundraising activities to be inspiring, informative and personalised for everyone we come into contact with. We are so grateful to have supporters from a range of communities in the UK and beyond, as well as individuals from a wide array of industries such as music, gaming, fashion and sport.

The impact of Covid-19 on our programmatic work and our ability to fundraise meant 2020 was a year like no other, but the way our supporters responded with compassion and determination to help children and families at their most vulnerable, has been nothing short of astounding. Whether donating to either our Coronavirus or Torn From Home appeals, taking part in a fundraising challenge to raise money from family and friends, or leaving a gift in their will, this support has meant we have been able to reach more children living through conflict in 2020 than in any previous year.

In order to put our supporters at the very heart of our fundraising, 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 in place. As well as these measures, 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 received two complaints in 2020. Both were fully resolved within week of receipt, and in both instances, we reflected and took on board the feedback shared. Neither were escalated to the Fundraising Regulator by us nor the complainant.

Sometimes we work with trusted and vetted partners to support our fundraising goals. All potential partners go through a robust tender process, they are required to adhere to our child safeguarding and data protection policies and are bound by the Code of Fundraising Practice. We are currently in the process of developing a robust policy to better enable us to protect people in vulnerable circumstances whom our fundraising and communications teams might come into contact with. Until this is in place, the Fundraising Compliance Manager and Safeguarding Advisor continue to provide support and advice to staff to ensure that donations are accepted appropriately, with vulnerable persons in mind. Specific additional measures are being put 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 robust 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.

12. 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.

Insofar as each of the Directors of the charity at the date of approval of this report is aware there is no relevant audit information (information needed by the charity's auditor in connection with preparing the audit report) of which the charity's auditor is unaware. 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 2nd July 2021.



John Fallon
Chair of Trustees



**Boys enjoying playing football at
our Centre in Herat, Afghanistan**

Photo credit: War Child UK

13. 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 2020 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 2020 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.

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 (FRS 102). 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.

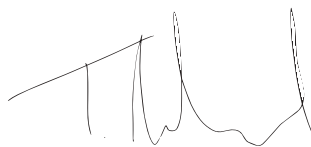
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

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.



Tim Redwood
Senior Statutory Auditor

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

1st July 2020

FINANCIAL STATEMENT

14. CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME & EXPENSE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds £000	Restricted funds £000	2020 Total £000	2019 Total £000
INCOME FROM:					
Donations and legacies					
Donations and legacies		2,152	426	2,578	3,148
In-kind	3	39	5	44	37
Other trading activities					
Events		1,388	-	1,388	1,335
Lotteries	3	2,514	-	2,514	2,844
		6,093	431	6,524	7,364
Charitable activities					
Grants	14	-	10,161	10,161	10,125
Investment income					
		-	-	-	3
Total income		6,093	10,592	16,685	17,492
EXPENDITURE ON:					
Raising funds					
Fundraising costs for donations and legacies	4	1,885	-	1,885	2,029
Charitable activities					
Project costs	4, 14				
- Afghanistan		325	917	1,242	1,154
- Central African Republic		551	2,224	2,775	2,189
- Democratic Republic of Congo		615	3,719	4,334	3,434
- Iraq		436	3,516	3,953	2,123
- occupied Palestinian territory		-	-	-	177
- Syria response		-	-	-	1,731
- Uganda		-	67	67	60
- UK projects		9	251	259	148
- Yemen		263	1,373	1,636	1,347
- UK overseas support		1,333	108	1,441	1,352
Information & Campaigns	4	103	-	103	527
Total expenditure		5,520	12,175	17,695	16,271
Net (expenditure) / income		573	(1,583)	(1,010)	1,221
Total funds brought forward		2,186	3,060	5,246	4,025
Total funds carried forward	12	2,759	1,477	4,236	5,246

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 41 to 59 form part of these financial statements.

15. CONSOLIDATED AND CHARITY BALANCE SHEETS AS AT 31 DECEMBER 2020

	Note	Group		Charity	
		2020 £000	2019 £000	2020 £000	2019 £000
Fixed assets					
Tangible assets	6	55	116	55	116
Intangible assets	7	-	-	-	-
Investments	8	24	27	24	27
		79	143	79	143
Current assets					
Debtors	9	2,323	2,856	2,421	2,942
Cash at bank		2,958	2,812	2,916	2,793
		5,281	5,668	5,337	5,735
Creditors: falling due within one year	10	(1,124)	(565)	(1,123)	(561)
Net current assets		4,157	5,103	4,214	5,174
Net assets	12	4,236	5,246	4,293	5,317
The funds of the charity					
Unrestricted funds	12				
Continuity Business Reserve		2,000	2,000	2,057	2,071
Working Capital Reserve		420	70	420	70
Designated		284	-	284	-
Tangible Fixed Assets		55	116	55	116
Restricted funds	14	1,477	3,060	1,477	3,060
		4,236	5,246	4,293	5,317

The deficit for the financial year for the Parent Charity only was £1,026,000 (2019: surplus of £1,291,000), which excludes the profit of £16,000 from the subsidiary.

These financial statements were approved by the Trustees, authorised for issue on 2nd July 2021 and signed on their behalf by:



John Fallon
Chair of Trustees

The notes on pages 41 to 59 form part of these financial statements.

16. CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £000	2019 £000
Cash flows from operating activities:			
Net cash inflow / (outflow) from operating activities	A	173	844
Cash flows from investing activities:			
Purchase of fixed assets		(30)	(16)
Proceeds from sale of investments		3	-
Cash flows from financing activities:			
Net increase / (decrease) in cash:		146	828
<hr/>			
Cash at bank and in hand at the beginning of the year		2,812	1,984
<hr/>			
Cash at bank and in hand at the end of the year	B	2,958	2,812

Notes to the cashflow statement

	2020 £000	2019 £000
A. Reconciliation of net income / (expenditure) to net cash flow from operating activities		
Net incoming resources	(1,010)	1,221
Depreciation & amortisation	91	94
Decrease / (increase) in debtors	533	(113)
Increase / (decrease) in creditors falling due within one year	559	(358)
<hr/>		
Net cash inflow / (outflow) from operating activities	173	844

	2020 £000	2019 £000
B. Analysis of cash and cash equivalents		
Cash in hand and at bank	2,958	2,812
<hr/>		
Total cash and cash equivalents	2,958	2,812

The notes on pages 41 to 59 form part of these financial statements.

17. NOTES FORMING PART OF THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2020

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: 3610100) 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 (FRS102), 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) - effective 1 January 2015.

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.

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.

After reviewing the group's forecasts and projections, which have been updated in light of the impact on COVID-19 on both income and expenditure, the Trustees have a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future. The 2021 income has been budgeted to accommodate the likely continued COVID-19-related restrictions on fundraising and social distancing measures in place. The on-going impact into 2022 has also been considered, 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 there are sufficient reserves held at the year end to manage any foreseeable downturn in the UK and global economy and impacts of the global pandemic. 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, the group therefore continues to adopt the going concern basis in preparing its consolidated financial statements.

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.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

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 are recognised when War Child becomes entitled to the funds, when the amount can be measured reliably and where receipt is probable.
- Lottery income, WCUK received proceeds of lotteries held by People's Postcode Lottery (PPL). WCUK has no ability to alter the price of tickets, determine the prizes or reduce the management fee. As such, PPL is treated as acting as the principal. Net proceeds due to WCUK are recognised under lotteries income in the statement of financial activities. The analysis of the proceeds is detailed in Note 3.
- 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. The grant in connection to the job retention scheme has been recognised in the period to which the underlying furloughed staff costs relate to. Included within grant income is £107k in respect of the Coronavirus Job Retention Scheme

Donated goods and services

Donated services and facilities are included as income (with an equivalent amount in expenditure) at the estimated value to the charity where this is reasonably quantifiable, measurable and material. These gifts in kind include professional fees, events and project materials.

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	2019 Total £000	2018 Total £000
Income from:					
Donations and legacies					
Donations and legacies		3,108	40	3,148	3,630
In-kind	3	23	14	37	602
Other trading activities					
Events		1,335	-	1,335	2,301
Lotteries	3	2,844	-	2,844	2,865
		7,310	54	7,364	9,398
Charitable Activities					
Grants	14	-	10,125	10,125	7,618
Investment income					
		3	-	3	5
Total income		7,313	10,179	17,492	17,021
Expenditure on:					
Raising funds					
Fundraising costs for donations and legacies	4	2,029	-	2,029	2,602
Charitable activities					
Project costs	4, 14				
- Afghanistan		520	635	1,154	1,664
- Burundi		-	-	-	196
- Central African Republic		396	1,793	2,189	1,112
- Democratic Republic of Congo		689	2,745	3,434	2,923
- Iraq		615	1,508	2,123	1,782
- occupied Palestinian territory		177	-	177	129
- Syria response		266	1,465	1,731	2,539
- Uganda		6	54	60	271
- UK projects			147	148	9
- Yemen		375	972	1,347	1,032
- UK overseas support		1,352	-	1,352	1,599
Information & Campaigns	4	527	-	527	833
Total expenditure		6,952	9,319	16,271	16,691
Net (expenditure)/income		361	860	1,221	329
Total funds brought forward		1,825	2,200	4,025	3,696
Total funds carried forward	12	2,186	3,060	5,246	4,026

3 ANALYSIS OF INCOME

Lottery

The People's Postcode Lottery was appointed as External Lottery Manager to run lotteries on behalf of War Child. Only the net proceeds of these lotteries are included in the statutory accounts as income, and this reflects the substance of the arrangement with People's Postcode Lottery, including the impact of this income on our operations.

The breakdown of the lottery income during the year is as follows:

	2020 £000	2019 £000
Total raised through People's Postcode Lottery for War Child	7,858	8,886
Less: Prizes	(3,134)	(3,551)
Less: Operating costs	(2,209)	(2,491)
Net proceeds	2,514	2,844



Stephanie is part of War Child's youth advocacy VoiceMore programme in the Central African Republic

Photo credit: Arete/War Child UK

4 ANALYSIS OF EXPENDITURE

	Staff	Support	Governance	Other Direct Costs	2020	2019
	£000	£000	£000	£000	£000	£000
Expenditure on raising funds	983	130	7	765	1,885	2,029
Charitable activities						
Project costs						
- Afghanistan	654	99	5	484	1,242	1,154
- Central African Republic	653	222	11	1,889	2,775	2,189
- Democratic Republic of Congo	1,777	360	18	2,179	4,334	3,434
- Iraq	1,529	289	17	2,118	3,953	2,123
- occupied Palestinian territories	-	-	-	-	-	177
- Syria response	-	-	-	-	-	1,731
- Uganda	-	-	-	67	67	60
- UK	56	-	-	203	259	148
- Yemen	385	132	7	1,112	1,636	1,347
- UK overseas support	1,085	138	7	211	1,441	1,352
	6,139	1,240	65	8,263	15,707	13,715
Information and Campaigns	86	1	-	16	103	527
	7,208	1,371	71	9,044	17,695	16,271

Total support costs were £1,371,000 (2019: £1,633,000). The support function costs of the executive office as well as finance, HR, IT and administration. Support costs include employee emoluments totalling £699,679 (2019: £771,545) as well as the costs of property, asset management, insurance, communication. Some of these costs relate only to UK headquarters, while others relate to global operations. Staff costs include benefits totalling £422,000 (2019: £372,000) which do not constitute emoluments. These benefits include accommodation, cost of living allowance and education allowance.

Group governance costs include external audit fees of £21,250, tax advisory services of £5,980 and forensic accounting services of £15,089 payable to the external auditor. In 2020, governance costs included an in-house internal audit function.

Support and Governance costs are reallocated based on levels of expenditure in Fundraising, Projects, and Information and Campaigns as this is assumed to be an accurate indicator of levels of activity in each of these areas which are supported by the costs incurred in finance, HR, IT, administration and governance.

Other Direct Costs include all costs relating to the implementation of our projects which are described in more detail in note 14 of these accounts.

Grants to partners

Within Other Direct Costs are grants to partners of £848k (2019: £1.2m) for projects to protect, educate and stand up for the rights of children in war.

Grant expenditure by geography for the year was:

	2020	2019
	£000	£000
Central African Republic	497	492
Democratic Republic of Congo	120	131
occupied Palestinian territories	-	159
Syria response	-	381
Yemen	231	65

Grants made in 2020 which are greater than £200,000, and therefore considered material in the context of the charity's total charitable expenditure were made to:

	£000	£000
Yemen Women Union	221	64
Conciliation Resources	175	215
War Child Canada	-	207

£97k was advanced to partner organisations at 31 December 2020 (2019: £195k) which was subject to performance conditions that were required to be fulfilled prior to the partner having unconditional entitlement to the funds. Monies advanced to partners are shown in debtors. A total of £246k (2019:£69k) is recorded in creditors in respect of grants to partners where performance conditions have been fulfilled at 31 December 2020 and the amount is due to be distributed to partners. All partner advances at 31 December 2019 were utilised during 2020 and all partner creditors at 31 December 2019 were paid to partners during 2020.

5 EMPLOYEE EMOLUMENTS

	2020 £000	2019 £000
UK Staff costs include the following:		
- Wages and salaries	2,493	2,940
- Social security costs	255	299
- Pension contributions (defined contribution pension schemes)	121	142
Overseas aid workers		
- Wages and salaries	651	645
- Social security costs	4	2
- Pension contributions (defined contribution pension schemes)	26	22
Overseas National Staff costs	4,079	3,330
	7,629	7,380

In addition to the amounts listed above, staff received benefits totalling £422,000 (2019: £372,000) which do not constitute emoluments. These benefits include accommodation, cost of living allowance and education allowance.

The number of higher-paid employees with emoluments falling within the following ranges is as shown:

	2020 Number	2019 Number
£60,000 - £69,999	1	2
£70,000 - £79,999	2	-
£80,000 - £89,000	-	2
£90,000 - £99,999	-	-
£100,000 - £109,999	1	-
£110,000 - £119,999	-	1

A total of £383,152 (2019: £472,810) was paid to key management in emoluments in the year.

A total of £16,411 (2019: £19,706) was paid by War Child into a defined contribution pension scheme for 4 (2019: 5) higher-paid employees.

£6,087 (2019: £13,037) was paid by War Child in redundancy costs during the year.

Employee salaries of £107,528 were paid under the UK Government's Coronavirus Job Retention Scheme.

None of the Trustees received any emoluments. Expenses of £142 were reimbursed to Trustees in the year (2019: £1,694).

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.

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

	2020 Number	2019 Number
UK		
- Charitable expenditure	20	25
- Fundraising	25	29
- Management and administration	16	16
	61	70
Overseas		
- International aid workers	15	14
- National staff	317	294
	332	308
	393	378

6 TANGIBLE FIXED ASSETS – GROUP AND CHARITY

	Leasehold Improvements £000	Motor Vehicles £000	IT equipment £000	Fixture & Fittings £000	Total £000
<i>Cost or valuation</i>					
At 1 January 2020	-	172	204	352	728
Additions	-	-	24	6	30
Disposals	-	-	-	-	-
At 31 December 2020		172	228	358	758
<i>Accumulated depreciation</i>					
At 1 January 2020	-	172	194	246	612
Charge for the year	-	-	33	58	91
Disposals	-	-	-	-	-
At 31 December 2020	-	172	227	304	703
<i>Net book value</i>					
At 31 December 2020	-	-	1	54	55
At 31 December 2019	-	-	10	105	116

7 INTANGIBLE ASSETS – GROUP AND CHARITY

	IT Software £000
<i>Cost or valuation</i>	
At 1 January 2020	131
Additions	-
Disposals	-
At 31 December 2020	131
<i>Accumulated depreciation</i>	
At 1 January 2020	131
Charge for the year	-
Disposals	-
At 31 December 2020	131
<i>Net book value</i>	
At 31 December 2020	-
At 31 December 2019	-

8 INVESTMENTS – GROUP AND CHARITY

Investments	Works of art £000	Total £000
<i>Valuation</i>		
At 1 January 2020	27	27
Disposals	(3)	(3)
At 31 December 2020	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/(loss) for the year	
	2020 £000	2019 £000	2020 £000	2019 £000	2020 £000	2019 £000
War Child Trading Limited	(56)	(72)	170	18	16	(72)

The principal activity of War Child Trading Limited (Company number: 5100189, registered address: Studio 320, Highgate Studios, 53 – 79 Highgate Road, London, NW5 1TL) 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 from War Child Trading Limited as at the balance sheet date totalled £nil (2019: £nil, owed to War Child Trading Limited). War Child Trading Limited did not donate any funds to War Child in 2019 (2018: £nil) to War Child. A total of £nil (2019: £nil) was recharged from War Child to War Child Trading Limited in the year in relation to management charges.

9 DEBTORS

	Group		Charity	
	2020 £000	2019 £000	2020 £000	2019 £000
Due within one year				
Other debtors	290	231	291	221
Accrued income	1,696	2,186	1,696	2,185
Advances to partners	97	195	97	195
Amounts due from group undertakings	-	-	97	97
Prepayments	240	244	240	244
	2,323	2,856	2,421	2,942

10 CREDITORS

	Group		Charity	
	2019 £000	2018 £000	2019 £000	2018 £000
Taxation and social security	160	109	160	109
Other creditors	451	208	452	205
Amounts committed to partners	246	69	246	69
Accruals and deferred income	267	179	265	178
Inter group balances	-	-	-	-
	1,124	565	1,123	561

11 OPERATING LEASES

The amounts payable under operating leases during the year were £388,337 (2019: £355,957).

Total commitments under operating leases at the year end were:

	Land and buildings		Plant and machinery	
	2020 £000	2019 £000	2020 £000	2019 £000
Within 1 year	331	331	2	2
2 to 5 years	249	580	4	6
After 5 years				
	580	911	6	8

Prior year has been restated to remove costs relating to an additional service charge, previously included in rental costs, which is not payable by War Child.

12 ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

Fund balances at 31 December 2020 are represented by:

	Unrestricted Funds £000	Restricted Funds £000	2020 Total £000	2019 Total £000
Fixed assets	55	-	55	116
Intangible assets	-	-	-	-
Investments	24	-	24	27
Net current assets/(liabilities)	2,684	1,553	4,237	5,103
Total net assets	2,763	1,553	4,316	5,245

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

	At 1 January 2020	Movement during the year			At 31 December 2020
	£000	Income £000	Expense £000	Transfer £000	£000
Continuity Business Reserve	2,000	6,093	(5,429)	(664)	2,000
Working Capital Reserve	70	-	-	350	420
Designated for reserves	-	-	-	284	284
Tangible Fixed Assets	116	-	(91)	30	55
Total net assets	2,186	6,093	(5,520)	-	2,759

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 19). 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 £55,000.

Designated reserve. Funds raised through our Crowdfunder initiative held in 2020, have been set aside by our Trustees in specific support of our Yemen response programme and War Child Holland’s Lebanon programme. These amount to £284k to be carried forward into 2021.

13 PRIOR YEAR ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

Fund balances at 31 December 2019 are represented by:

	Unrestricted Funds £000	Restricted Funds £000	2019 Total £000	2018 Total £000
Fixed assets	116	-	116	194
Intangible assets	-	-	-	-
Investments	27	-	27	27
Net current assets/(liabilities)	2,186	3,060	5,103	3,805
Total net assets	2,186	3,060	5,246	4,026

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

	At 1 January 2019	Movement during the year			At 31 December 2019
	£000	Income £000	Expense £000	Transfer £000	£000
Continuity Business Reserve	1,600	7,313	(6,826)	(87)	2,000
Working Capital Reserve	32	-	-	38	70
Tangible Fixed Assets	194	-	(127)	49	116
Total net assets	1,826	7,313	(6,953)	-	2,186

14 RESTRICTED FUNDS

	2019	Income	Expenditure	2020
	£000	£000	£000	£000
Afghanistan - Terre des Hommes	-	2	-	2
Afghanistan - UNICEF	14	14	(13)	15
Afghanistan - War Child affiliates	5	-	-	5
Afghanistan - Other grants & donations	10	-	-	10
Afghanistan - UNICEF UAM	35	718	(660)	93
Afghanistan - Geoff Herrington Foundation	20	-	(20)	-
Afghanistan - Walter Guinness Trust	-	7	(7)	-
Afghanistan - CHL	-	108	(86)	22
Afghanistan - ECW-BRAC	-	50	(50)	-
Afghanistan - Take Two	-	84	(80)	4
Central African Republic - UNICEF	229	838	(1,039)	28
Central African Republic - UNPBF	28	302	(286)	44
Central African Republic - Evan & Cornish Foundation	5	-	(5)	-
Central African Republic - Open Gate Trust	2	-	(2)	-
Central African Republic - Stanley Thomas Johnson Foundation	-	52	(45)	7
Central African Republic - OCHA	69	221	(290)	-
Democratic Republic of Congo - World Bank	-	-	-	-
Democratic Republic of Congo - NRC	311	-	(181)	130
Democratic Republic of Congo - Other grants & donations	3	95	(98)	-
Democratic Republic of Congo - UNDP	37	758	(735)	60
Democratic Republic of Congo - UNHCR	-	1,665	(1,665)	-
Democratic Republic of Congo - DRA	-	100	(100)	-
Democratic Republic of Congo - FHRDC	-	302	(302)	-
Democratic Republic of Congo - Vitol	-	5	(5)	-
Iraq - Dubai Cares	182	831	(1,013)	-
Iraq - War Child affiliates	1	40	-	41
Iraq - UNICEF	83	141	(224)	-
Iraq - USG	-	474	(471)	3
Iraq - GIZ	146	15	(161)	-
Iraq - UNHCR	31	587	(618)	-
Iraq - OCHA	462	585	(970)	77
Iraq - Vladimir Kantor	-	55	-	55
Uganda - BT Supporters Club	114	119	(67)	166
Uganda - Voicemore Uganda	5	-	-	5
United Kingdom - World Vision	10	-	(3)	7
United Kingdom - Restless Development	55	11	(61)	5
United Kingdom - Jagclif Charitable Trust	621	-	(326)	295
United Kingdom - DFID Aid Connect WV Implementation	133	499	(632)	-
United Kingdom - DFID UK Aid Match	-	327	(310)	17
United Kingdom - DFID Aid Connect Civil Implementation	23	(23)	-	-
United Kingdom - The Joseph Rowntree Charitable Trust	-	17	(7)	10
United Kingdom - Start Fund	-	149	(149)	-
United Kingdom - Jingle Jam	-	175	-	175
United Kingdom - Coronavirus Job Retention Scheme	-	108	(108)	-
United Kingdom - Other grants & donations	52	69	(10)	111
Yemen - OCHA	374	742	(1,116)	-
Yemen - Clifford Chance	-	102	(12)	90
Yemen - GOAC	-	49	(49)	-
Yemen - Islamic Aid	-	20	(20)	-
Yemen - Start Network	-	66	(66)	-
Yemen - Take2	-	84	(84)	-
Yemen - WCA	-	29	(29)	-
	3,060	10,592	(12,175)	1,477

15 PRIOR YEAR RESTRICTED FUNDS

	2018	Income	Expenditure	2019
	£000	£000	£000	£000
Afghanistan - Terre des Hommes	-	40	(40)	-
Afghanistan - UNICEF	67	39	(92)	14
Afghanistan - War Child affiliates	5	35	(35)	5
Afghanistan - Other grants & donations	10	-	-	10
Afghanistan - UNICEF UAM	12	492	(469)	35
Afghanistan - Geoff Herrington Foundation	-	20	-	20
Central African Republic - UNICEF	313	660	(744)	229
Central African Republic - UNPBF	342	355	(669)	28
Central African Republic - Stanley Fund	26	-	(26)	-
Central African Republic - START FUND	-	111	(111)	-
Central African Republic - OCHA	-	82	(13)	69
Central African Republic - Evan & Cornish Foundation	-	5	-	5
Central African Republic - Open Gate Trust	-	2	-	2
Central African Republic - Central African Republic - World Vision	9	36	(45)	-
Central African Republic - Jagclif Charitable Trust	-	2	(2)	-
Central African Republic - UNU	-	4	(4)	-
Central African Republic - DFID via WV - Aid Connect	-	174	(84)	90
Central African Republic - DFID via MD - Aid Match	-	88	(95)	(7)
Democratic Republic of Congo - World Bank	52	35	(87)	-
Democratic Republic of Congo - NRC	570	19	(276)	313
Democratic Republic of Congo - Other grants & donations	73	2	(72)	3
Democratic Republic of Congo - UNHCR	-	1,717	(1,717)	-
Democratic Republic of Congo - DRA	-	113	(113)	-
Democratic Republic of Congo - UNDP	-	346	(309)	37
Democratic Republic of Congo - World Vision	3	36	(39)	-
Democratic Republic of Congo - Jagclif Charitable Trust	-	133	(80)	53
Democratic Republic of Congo - DFID Aid Connect Word Vision	-	100	(51)	49
Iraq - War Child affiliates	8	16	(24)	-
Iraq - OCHA	-	796	(334)	462
Iraq - Unicef	-	357	(274)	83
Iraq - Dubai Cares	-	825	(642)	183
Iraq - UNHCR	-	131	(100)	31
Iraq - GIZ	-	192	(46)	146
Iraq - USG	-	10	(10)	-
Iraq - DFID Aid Connect	-	79	(79)	-
Syria response - Allen & Overy	152	-	(152)	-
Syria response - War Child affiliates	255	1,057	(1,302)	10
Syria response - DFAT	5	-	(5)	-
Syria response - Italian AID/ TDH	-	7	(7)	-
Uganda - BT Supporters Club	-	168	(54)	114
Uganda - VoiceMore	-	5	-	5
United Kingdom - World Vision	17	33	(40)	10
United Kingdom - Restless Development	57	24	(26)	55
United Kingdom - Jagclif Charitable Trust	-	615	(47)	568
United Kingdom - UNU Participation	-	4	(4)	-
United Kingdom - DFID Aid Connect WV Implementation	-	20	(26)	(6)
United Kingdom - DFID UK Aid Match	-	11	(4)	7
United Kingdom - DFID Aid Connect Civil Implementation	-	23	-	23
United Kingdom - Other grants & donations	-	40	-	40
Yemen - OCHA	224	1,107	(957)	374
Yemen - WCH	-	13	(13)	-
	2,200	10,179	(9,319)	3,060

16 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 paid back by 2022.

17 RELATED PARTIES

Children in Conflict

Children in Conflict is an independent non-profit organisation based in the United States. Sacha Deshmukh, our chair of the Board of Trustees, and Rob Williams, CEO, are both Directors of Children in Conflict. Children in Conflict repaid an outstanding loan balance of £67,760 during 2020. Children in Conflict also provided funds of £75,000 to War Child in 2020.

Other related parties

Sacha Deshmukh, our chair of the Board of Trustees to June 2020, was a Director of the Fundraising Regulator. War Child paid a voluntary levy of £4,000 to the Regulator in the year to 31 December 2020.

PROJECT DESCRIPTIONS

AFGHANISTAN

- **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 Western Region UNICEF in Afghanistan is still supporting a project to assist unaccompanied and separated returnee children on the Afghanistan/Iran border. Working with border police and staff at transit camps to improve the protection of children, the project also seeks to reunite children with their families.
 - **Take Two** - War Child UK Response to COVID-19 in Afghanistan supported War Child COVID response activities including social distancing for group activities such as community dialogues and FTR transporting of children, meetings and communication with stakeholders (authorities, CPANs, CP communities based structures, etc.) established remotely, over the phone or on-line; video Clips to be produced for awareness raising through TV instead of public gathering sessions; Home to Home visits for provision of PSS support to children and families rather than in CFS, And to provide COVID-19 messaging.
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- **GH Foundation** - Response to COVID-19 War Child UK supported COVID response activities including WCUK staff provided with protective hygiene kits/supplies to conduct activities safely.
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- **ECW/BRAC** - COVID-19 FER Implementation Plan focused on COVID related activities including provision of home kits, guidance on remote learning.
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- **EC-TDH** - Strengthening the Rule of Law in Afghanistan to improve access to justice for women and girls – provision of legal and PSS support to female survivors of GBV and those in conflict with the law due to perceived moral crimes.
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- **UNICEF** - War Child UK - Integrated COVID Response (CHL) – COVID related activities including provision of home kits, guidance on remote learning, etc.; resumption of child helpline activities and institution of remote case management practices.
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CENTRAL AFRICAN REPUBLIC

- **UNDP: Protection Response for Conflict-Affected and Displaced Youth in Birao, Vakaga Prefecture** Improving access to a safe environment for young girls and boys affected by conflict and displacement in order to identify, prevent and mitigate child protection risks; Provide tailored and specialised protection services to youth affected by conflict and displacement.
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- **UNICEF: Strengthening the Resilience of Children Affected by Armed Conflict in Ndele, Bamingui Bangoran Prefecture** This is a 12-month project with a budget of \$496,126 and will run from the 15th May 2019 until the 14th May 2020. The major focus of the project is providing reintegration support to 250 former CAAFAG and monitoring the previous 350 CAAFAG that have been supported in the past two projects.
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- **UNPBF: Alternatives to Violence: Strengthening Youth-led Peacebuilding in CAR** At impact level, this project aims to ensure that the national peacebuilding process in CAR is strengthened and informed from a youth perspective. Market-based economic empowerment interventions and access to improved psychosocial coping skills will enhance social cohesion and opportunities for youth at community level as an alternative to violence, with a particular focus on supporting the reintegration of youth who have been associated with armed groups, alongside other vulnerable peers. Economic and psychosocial activities are designed to provide long-term support to youth who have benefited from an earlier resilience-building package. Complementary activities on peacebuilding, mediation and youth-led advocacy will ensure the meaningful engagement of youth in peacebuilding, with local, prefectural and national processes informed by and responsive to their perspectives, needs and priorities.
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■ **OCHA: Strengthening the Protection of the Most Vulnerable Children and Families in the Context of COVID-19 Prevention and Child Protection Issues**

The project aims to strengthen the capacities of community structures to prevent COVID-19, as well as violence against the most vulnerable children in Ndele, CAR. It aims to save lives and reduce the risk of spreading COVID-19 in vulnerable communities.

■ **FCDO Aid Match: “Improving the psycho-social wellbeing of children affected by war and violence in the Central African Republic”**

This 17-month, GBP 472,000 project funded by FCDO Aid Match is being implemented since October 2019 and will run its course by March 2021. The project’s main objectives are to increase and improve the provision of direct support services to children affected by conflict; to empower children and communities to advocate on issues relevant to them and hold others to account; and to improve the learning environments and safety of schools to support the needs of children affected by war. As part of this project, War Child is implementing a varied package of activities in Ouham (Bossangoa) and Ouham-Pendé (Paoua), including psychosocial support response through mobile child-friendly spaces; reintegration of vulnerable children into schools; technical and vocational training; DEALS life skills training; foster care and family tracing support for unaccompanied children; social and therapeutic horticulture; community-designed psychosocial response; strengthening of community-based protection networks; VoiceMore youth advocacy; sensitisation campaigns on child protection and COVID-19; training and support to teachers, parent teachers, student and parent associations; and light rehabilitation of schools.

■ **UNICEF: Strengthening the Resilience of Children Affected by Armed Conflict in Ouham and Ouham-Pendé Prefectures**

Prevent and respond to the needs of young people affected by armed conflict and displacement; support the socio-economic reintegration of CAFAAGs; improve families’ and communities’ abilities to protect children and young people from abuse, exploitation and violence.

■ **UNICEF: “Emergency Response to the Protection Needs of Children Affected by Conflict in Ouham and Ouham-Pendé prefectures”**

This 12-month project ongoing since mid-April 2020 is a new and innovative form of collaboration between War Child and UNICEF in CAR. It was set up in response to the multiple conflict-related human rights violations which persist in Ouham and Ouham-Pendé prefectures and continue to gravely affect children; particularly the recruitment and use of children by various armed groups.

In response to this issue War Child UK and UNICEF, working with other actors including national and international NGOs and national Government representatives, put in place and coordinates four “Emergency Teams” (two in Paoua and two in Bossangoa) with the aim of providing emergency assessments of and responses to the protection needs of conflict-affected children. These teams, when deployed in the field, monitor and report on grave violations committed against children and conduct protection analysis, and their findings are used for national advocacy. The project also includes support to community-based protection structures (RECOPE) and temporary foster families; the establishment of early warning mechanisms in communities; multisectoral support to SGBV survivors; support to and reunification of unaccompanied and separated children; and support to the reintegration of children released from armed groups.

■ **FCDO Aid Connect: “Ending the Worst Forms of Child Labour”**

This programme aims to bring change for boys and girls to enjoy their rights to be protected from the Worst Forms of Child Labour (WFCL) in the Central African Republic, the Democratic Republic of the Congo and Ethiopia. The programme refers to the “Worst Forms of Child Labour” as defined by Article 3 of ILO Convention No. 182, which occurs when children are sold, trafficked, in debt bondage, serfdom or forced labour, or are forcibly recruited into armed conflict, used in prostitution or pornography, or engaged in hazardous work. War Child is a main implementing partner in the “Partnership Against Child Exploitation” (PACE) consortium led by World Vision UK; and works, both in CAR and in the DRC, on developing context-specific alternatives to the Worst Forms of Child Labour and ensuring that girls and boys understand their rights and agency not to be exploited, whilst identifying drivers of vulnerability and developing a stronger evidence base around the prevention of and response to the WFCL.

DEMOCRATIC REPUBLIC OF CONGO

■ **FCDO Aid Connect: “Ending the Worst Forms of Child Labour” (Masisi, North Kivu) – still ongoing**

This programme aims to bring change for boys and girls to enjoy their rights to be protected from the Worst Forms of Child Labour (WFCL) in the Central African Republic, the Democratic Republic of the Congo and Ethiopia. The programme refers to the “Worst Forms of Child Labour” as defined by Article 3 of ILO Convention No. 182, which occurs when children are sold, trafficked, in debt bondage, serfdom or forced labour, or are forcibly recruited into armed conflict, used in prostitution or pornography, or engaged in hazardous work.

■ War Child is a main implementing partner in the “Partnership Against Child Exploitation” (PACE) consortium led by World Vision UK; and works, both in CAR and in the DRC, on developing context-specific alternatives to the Worst Forms of Child Labour and ensuring that girls and boys understand their rights and agency not to be exploited, whilst identifying drivers of vulnerability and developing a stronger evidence base around the prevention of and response to the WFCL.

■ **DRC Humanitarian Pooled Fund: “Multisectoral Response in Education and Protection for Girls, Boys and Women Affected by Armed Conflict and Displacement in the Mutena Health Zone, Kasai” (Diboko/Mutena, Kasai)**

This 24-month project aims to implement a multisectoral package of activities, mainly in education and protection for children and women in Mutena health zone, Kamonia territory, Kasai province. The project also addresses cross-cutting themes including hygiene, immunisation, reproductive health, nutrition, and birth registration, linking them to the central theme of protection. Ongoing since May 2019, the project has undergone numerous small revisions since its inception and is expected to wrap up in April 2021.

■ **European Commission, DEVCO: “Never Too Late to Learn: Providing Displacement-Affected Children with Quality and Protective Alternative Education in the DRC” (Rutshuru, North Kivu)**

In partnership with the Norwegian Refugee Council who acts as head of the Consortium, War Child has started implementing an EU, DEVCO-funded project to improve access to quality and protective education for 11,000 displaced children in North Kivu in March 2018, running for a total of four years. The project provides early childhood education to children under the age of 6; and contributes to enrolling out-of-school children aged 6-17 whose education has been disrupted into non-formal education (catch-up classes), before supporting their transition into formal education and vocational training. The project also provides life skills programmes (youth clubs and VoiceMore) to enable children to influence and advocate for their own protection. It offers training to teachers to support the learning of vulnerable children; and seeks to increase parents’ capacity to make informed educational choices for their children.

■ **Kibabi Inuka (“Stand Up Kibabi”): Community-Based Reintegration and Security for Children and Youth Affected by Armed Conflict (Masisi, North Kivu)**

This innovative pilot project funded by a private donor - the Jagclif Charitable Trust - has been ongoing in Kibabi, a locality of Masisi territory since early 2020 and will end in October 2021. The pilot’s objectives are (i) to develop and test a response model that effectively contributes to the reintegration of children formerly associated with armed groups; and (ii) to generate research to support our advocacy agenda to improve funding and programming for these children.

The title “Kibabi Inuka” was chosen for the project by the community itself and means “stand up Kibabi” in the local language. The project’s intervention approach was developed by War Child during an inception phase in close collaboration with an external consultant (Transition International); its implementation phase in the DRC began in January 2020 and will run until July 2021. The project aims to support the long-term and durable reintegration of conflict-affected children and youth in Kibabi, Masisi territory. In line with the community-led model inherent to its design, the project is based on a reintegration approach which strongly involves all social strata of the community and builds on existing local economic opportunities, as opposed to more traditional, top-down reintegration approaches which focus on time-bound packages of services.

■ **Dutch Relief Alliance: “DRC Joint Response Phase 3” (Masisi, North Kivu)**

This project funded by the Dutch Relief Alliance aims to address gaps in education and protection in Masisi territory, North Kivu. War Child UK’s multi-sectoral package of activities under the Consortium headed by War Child Holland includes teacher’s training; catch-up classes; prevention and response to violence, exploitation, abuse and neglect in communities; referral mechanisms; child-friendly spaces; psychosocial support through War Child’s DEALS methodology; SGBV interventions through prevention and response; capacity-building of community-based protection structures; support to separated and unaccompanied children through care systems (foster families and family reunification); and increasing community awareness and capacity on children’s rights and child protection issues. The next (4th) phase of the Joint Response, a continuation of the 2020 project, is virtually secured for 2021.

■ **UNHCR DRC: “Protection for Internally Displaced Persons and Returnees in the Grand Kasai” (Kasai, Kasai Central, Kasai Oriental)**

War Child UK continued a community-based protection monitoring and assistance programme in Kasai, Kasai Central and Kasai Oriental provinces. The project supported over 1,000 unaccompanied and separated children displaced in Kasai or returning from Angola, as well as children formerly associated with militias to be reunified with their families or placed in temporary foster care. Children and families also benefited from psychosocial support to cope with the traumatic experiences of past conflict and displacement. The 2020 project represented a further scale-up of our UNHCR-funded protection approach, via monitoring of protection incidents in remote areas of Kasai through field-based monitors and identifying the most urgent cases eligible for assistance. War Child and UNHCR also co-designed and piloted a cash for protection assistance methodology using a voucher system, to ensure these cases are referred almost instantly to a network of pre-identified protection and health structures. The renewal of the UNHCR-funded protection monitoring project is virtually secured for 2021.

■ **OCHA: “Providing Suitable Protection Services to Children, Young People and their Parents During the COVID-19 Response in Goma and Kinshasa”**

This project is part of the activities related to the response against COVID-19 in the DRC. It aims to support efforts to contain the spread of the pandemic by providing children, young people and their parents with credible information on prevention and response to COVID-19 through two free hotlines: the number 116 which covers Kinshasa and its surroundings, and the number 117 which covers the city of Goma. Thanks to these two assistance lines, the social workers of the DUAS and the DIVAS are supported for the identification, referral and management of child protection and SGBV cases in the areas affected by the pandemic. The project also aims to reach the most vulnerable categories of children in urban areas, namely street children and children in conflict with the law, with awareness-raising messages and hygiene and personal protection kits. Finally, children and parents particularly affected by COVID-19 are provided with flexible cash assistance to prevent or respond to child protection or protection needs such as access to care, transport assistance, legal assistance, temporary accommodation, quarantine / containment, and food.

IRAQ

■ **Dubai Cares** funded an education project in East Mosul, Abu Ghraib, and within four Dohuk area IDP camps. The first phase of the project centered around the rehabilitation and refurbishment of 16 schools in Mosul, Qayarra, and Abu Ghraib, as identified and coordinated with the Iraqi government. The schools supported with rehabs, refurbishments, and the distributions of teaching and learning materials were also assisted with capacity building efforts in 2020 and onward, specifically training teachers, social workers, and headmasters of the Directorate of Education, as well as the formation and strengthening of parent teacher associations (PTAs) for each school. The activities funded by Dubai Cares will contribute to a stronger education support system in Iraq at every age. The activities are designed to contribute to meet immediate needs and contribute to long term objectives defined by the recovery effort. The project builds well-being and resilience in direct beneficiaries and contributes to long term systems strengthening to equip the Iraq system to take increased ownership moving forward. During 2020, due to the ongoing global pandemic, the approach to implement activities was adjusted with remote implementation of online structured PSS and remedial classes for children. The project also provides case management services to children and youth, life skills training to youth, and limited in-person early child development (ECD) and parenting skills training.

■ The **Development Alternative Consortium** (the consortium) will bring youth leadership to the heart of a new approach to development, to accelerate progress and to offer development actors and communities proven models to work together for greater impact. Through a three- phase programme (phase 1: 18 months, phase 2: 18 months, and phase 3: 3 months) this programme will demonstrate how youth leadership makes civil society more effective and improves development results by: 1) Focusing on in-depth comparative testing to demonstrate how young people and community members can work with development actors to increase the effectiveness of development spend. 2) Co-creating solutions with youth civil society to increase its impact, accountability, and effectiveness. 3) Building evidence on livelihoods, youth leadership and youth civil society to leverage stronger and more collaborative partnerships with development actors. During the course of 2020, the project was significantly impacted by the ongoing global pandemic and subsequent budget reductions from the DFID, required the scope of Phase 1 to be narrowed, as linkages with local civil society organizations (CSOs) in Dohuk were established, as well as identifying root challenges for the CSOs and exacerbating challenges for the CSO due to COVID-19.

■ This **Iraq Humanitarian Fund (IHF)** project directly supports highly affected out-of-camp IDPs and returnee communities in underserved displacement and return areas in Tilkaif, Tuz, and Kirkuk districts through the provision of specialized child protection services and community- based support interventions. For this purpose, WCUK, WVI and PAO have established a CP consortium to deliver coverage of key protection assistance in 4 out of the 9 underserved priority locations in Ninewa, Salah al Din, and Kirkuk governorates with critical CP needs as identified by the CPSC’s allocation strategy: (1) Al Quba in Tilkaif District of Ninewa; (2) Hay Komari-120 in Tuz District in Salah al Din; (3) Rahim Awa in Kirkuk District of Kirkuk.

■ During 2020, a second **IHF**-funded project was added to the country portfolio, as WCUK and SSORD have collaborated in a response to underserved communities for Baghdad, Najaf, and Karbala to provide targeted key messaging about COVID-19, online structured PSS, and case management services to children, youth, and their families. Additionally, the project works with child protection committees (CPCs) with the formation and strengthening of the groups and to promote community-based initiatives aligned to the protection of children and community awareness about COVID-19.

- The **UNICEF**-funded child protection project was started in 2019 and completed in 2020. The project was originally designed to provide child friendly spaces (CFSs) within Qayarra Airstrip Camp for IDPs, assisting children and youth with case management services, structured PSS, legal counselling, and the replacement of civil documentation. Due to the abrupt government led closure of the camp, WCUK coordinated closely with the Child Protection Sub-cluster and UNICEF to transition the implementation to non-camp populations of vulnerable returnees and IDPs within Qayarra town, where child protection services continued but also adapted with an online approach and limited in-person one-to-one case management and legal work during the ongoing pandemic. The project also provided lifesaving messaging with awareness campaigns of topics identified by child protection committees (CPCs).

- Funded by **GIZ** in collaboration with the donors Sports for Development (SfD) program in Iraq, this project adopts an integrated approach to PSS and football, combining War Child's DEALs methodology and GIZ's Sport for Development coaching methodology to create a War Child Football Club intervention. The project was a continuation of youth groups formed in 2019 with a pilot project of 20 children per group with 5 groups from the first phase, and then expanded to include additional groups in East Mosul and Abu Ghraib. Youth were selected based on vulnerability criteria. WCUK collaborated closely with GIZ to adjust the design of the project due to the ongoing pandemic, as an online approach was used to provide structured PSS and guided sports activities during a period the country was in lockdown.

- **Heartland Alliance International (HAI)**, together with Humanity and Inclusion (HI) and War Child UK, has formed a uniquely qualified consortium with complementary expertise and experience to implement the **Marla Ruzicka War Victims Fund** to support civilian victims of conflict in Iraq, specifically in Baghdad, Anbar, and Basra governorates. Funded through the USG's Department of Rights and Labor (DRL), the project aims to ensure civilian victims of conflict and their families and communities access the necessary resources to recover in safety and dignity, and contribute to the rebuilding of a democratic, just, and inclusive Iraqi state. Started in 2019, the project scaled up with operational sites in Fallujah, Baghdad, Mahmoudhya, and Basra during 2020.

- The **UNHCR**-funded project focused on a sector integrated approach of child protection (CP) and gender based violence (GBV), as WCUK stood up and operated multi-purpose community centres in West Mosul and Sinuni of Ninewa governorate to support children, youth, and other vulnerable persons affected by conflict. Activities included individual case management, individual psychological support, awareness raising, strengthening of community groups, online group PSS for children and youth, in-person women's group PSS, distribution of dignity kits, and capacity building activities of sewing training, hair salon training, and mobile repair training. Due to the ongoing global pandemic, approaches of activities were adjusted to reduce the risk of spreading COVID-19 and the community centres were only accessible to reduced numbers of community members at a time.

- The **Vladimir Kantor** project was started at the end of 2020, with the initial stages of accessing and registering beneficiaries for at-home resource kits for early childhood development (ECD) and COVID-19 related PSS materials. The procurements and distributions of at-home kits is planned for 2021 in Abu Ghraib, East Mosul, and four IDP camps in the greater Dohuk area.

- The **Clifford Chance Foundation** project was started in late 2020, with the initial discussions and securing government support for targeted sites to provide ECD activities to children and parenting skills training to parents and caregivers in Qayarra, Ninewa governorate. The project is aligned with the government's Directorate of Education (DoE) and expected to scale up in 2021 with the anticipated reopening of schools.

YEMEN

- **OCHA 009** - This project funded by the Yemen **Humanitarian Fund (OCHA)** directly assists a total of 16,366 beneficiaries of IDP and host community children and their families, school personnel and community members in Al Udayn district, Ibb governorate and in AlMukha, Ash Shamayatan, Dimnat Khidar, Al Ma'afer, At-Taiziyah districts in Taiz governorate. This project is identifying, referring and providing specialized child protection services, PSS services, providing awareness raising sessions and mine risk education on various protection related issues for 11,701 beneficiaries as well as cash assistance within our protection component for 485 most vulnerable IDPs. The education activities focus on the rehabilitation of 9 schools, the establishment of 20 semi-structured temporary learning classrooms (TLC), the distribution of 4000 school kits, 100 recreational kits, 8 teacher kits as well as 2,000 hygiene kits and the facilitation of national exams for 3,000 students in Ibb and Taiz governorates.
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■ **OCHA (YHF) EiE** - The **Yemen Humanitarian Fund (OCHA)** is funding assistance to 2035 beneficiaries of IDP and host community children and their families, school personnel and community members in At-Taiziyah district of Taizz governorate. The activities are as follows: The establishment of 10 Temporary Learning Spaces (TLS) with furniture and supplies, the distribution of 1000 new and 600 repaired desks to other learning spaces. In addition, 2,000 children receive school bags and essential learning material, 100 teachers' kits and 5 recreational kits will be distributed.

■ **OCHA 006** - This is the most recent project funded by the **Yemen Humanitarian Fund**. We signed the contract for the project to start in January 2020 for 12 months. The project improved access to quality accredited formal education for most vulnerable children in Sana'a and Al-Hodeidah governorates facing barriers to access education.

■ **GOAC** - Water, sanitation and hygiene for Yemeni children displaced by war.

■ **Take Two** - Integrated Food security and Livelihoods and Child Protection assistance to support COVID-19 affected populations.

UGANDA

■ **BT Supporters Club via Comic Relief** is funding the TeamUp project. This project aims to increase the resilience and psychosocial wellbeing of refugee children and vulnerable children in host communities through structured movement-based and sports activities. It was implemented in Arua and Yumbe districts in northern Uganda and will reach a total of 4,000 children during two years of implementation and closed in Q2 of 2020.



Soleen, 10, accesses education, play and music activities at the War Child centre at the camp where she and her family live after fleeing their hometown of Shingal, Iraq.

Photo credit: Arete/War Child UK



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WAR
child

A child at our centre in Yemen

Photo credit: Arete/War Child UK