## 2024 WAR CHILD UK ANNUAL REPORT





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WAR CHILD UK 2024 ANNUAL REPORT



# WELCOME FROM OUR CHAIR OF THE TRUSTEES



The Board of Trustees of War Child UK is pleased to present the annual report and accounts for 2024.

It has been a year of change for War Child UK, as we formally became part of the War Child Alliance Foundation. I'm delighted to share that this new approach has enabled the War Child family to reach over 2 million children, more than double the number we reached in the previous year.

Our work is more critical than ever, as conflicts continue to escalate worldwide, with an estimated 473 million children now living in or fleeing from war. We've witnessed this firsthand in Ukraine and the Middle East, with the devastating escalation of the Gaza conflict into Lebanon in the final months of the year. But we are also present in places that rarely make the headlines, such as the Democratic Republic of Congo, the Central African Republic, and Afghanistan.

Our membership of the War Child Alliance has allowed us to focus more on evidence-based methodologies, with our research team developing scientifically proven approaches that positively impact children's lives.

Each child who participates in our programmes has a better chance at a brighter future and this inspires and fuels our fundraising efforts in the UK. On behalf of everyone involved in War Child – and the children we support around the world – I want to thank to every supporter and company that has contributed to this tremendous effort. I'd especially like to thank the People's Postcode Lottery for their continued generous support and the readers of The Guardian and The Observer for backing our work through their winter appeal. Their efforts and those of every supporter have enabled us to be there for children both now and in the years to come.

John Fallon, Chair of the Trustees

# REFLECTIONS FROM OUR CEO



One of the most poignant moments of 2024 came in the most unassuming way. I was attending a meeting in a hot, dusty suburb of Cairo with some of our national partners in Gaza to discuss the challenges of launching our largest-ever humanitarian response plan.

Our partners had suffered unimaginably. They had lost loved ones, their homes and offices had been destroyed, and many were separated from their families. Yet, despite their pain, they were united in one plea: that we show why it's important to support local organisations, not just big organisations with short term projects.

This issue lies at the heart of why we formed the War Child Alliance, to ensure that decisions are informed by those on the ground who understand the context best and can maximise impact for those who need it most. War Child prides itself on running toward danger with an agile and effective plan for children.

This spirit, along with our commitment to 'being local,' is also central to how we approach our fundraising. Many of the highlights from 2024 happened in intimate spaces like music venues, art galleries, and restaurants. Here we stood shoulder to shoulder, engaging meaningfully and exploring how we can unite to help children affected by war. To everyone who has supported us this year, I offer my heartfelt thanks.

Just one child whose life is torn apart by war is a tragedy. But the greater tragedy is if that child never receives the help they need to heal from trauma or gain the skills to read and write. From Uganda to Ukraine and in so many of the world's darkest corners, we remain determined to ensure that children living through war can have hope for a brighter future.

Thank you for standing alongside us.

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**Helen Pattinson** 

Chief Executive Officer, War Child UK

# **OUR VISION**

# **OUR MISSION**

For over three decades, our vision has been clear: to create a safe and hopeful future for every child living through the devastation of war. Our mission is to work in the hardest-toreach places to protect, educate, and stand up for the rights of children when they need us most.





# A YEAR OF IMPACT

# Total Income Raised: £13.1m Expenditure: £12.7m

**COLOMBIA** 

communities.

Recognised as an expert in

by armed groups in local

preventing child recruitment

The War Child Alliance Foundation work in 14 countries around the world. War Child UK fundraise to support our staff on the ground and local partners who work tirelessly, often in dangerous conditions, to provide life-saving support and protection to children and families. We're incredibly proud of their achievements in 2024, here are some of the highlights!

#### **UKRAINE**

Supported 85,619 children and young people with mental health and psychosocial support.

#### **LEBANON**

Distributed emergency hygiene kits and hot meals to 6,610 children and 3,162 families.

#### SYRIA AND JORDAN

Launched a 'Resilient Futures' programme, providing education, psychosocial, and livelihoods support to over 15,000 people.

#### BURUND

Supported 4,343 children's mental health through play and psychological first aid.

# OCCUPIED PALESTINIAN TERRITORIES

Connected over 580 unaccompanied and separated children with families or foster homes.

#### **AFGHANISTAN**

Expanded our work to Jawzjan and Balkh provinces.

#### **CENTRAL AFRICAN REPUBLIC**

Worked with 80 local leaders to create 13 peace committees across 11 schools.

#### **YEMEN**

Built 18 classrooms and 12 water, sanitation and hygiene facilities in remote areas.

#### **SOUTH SUDAN**

Delivered business enterprise development training and provided start-up grants to 3,953 people.

#### UGANDA

Engaged 79,144 children in learning through play using materials like Lego and flashcards.

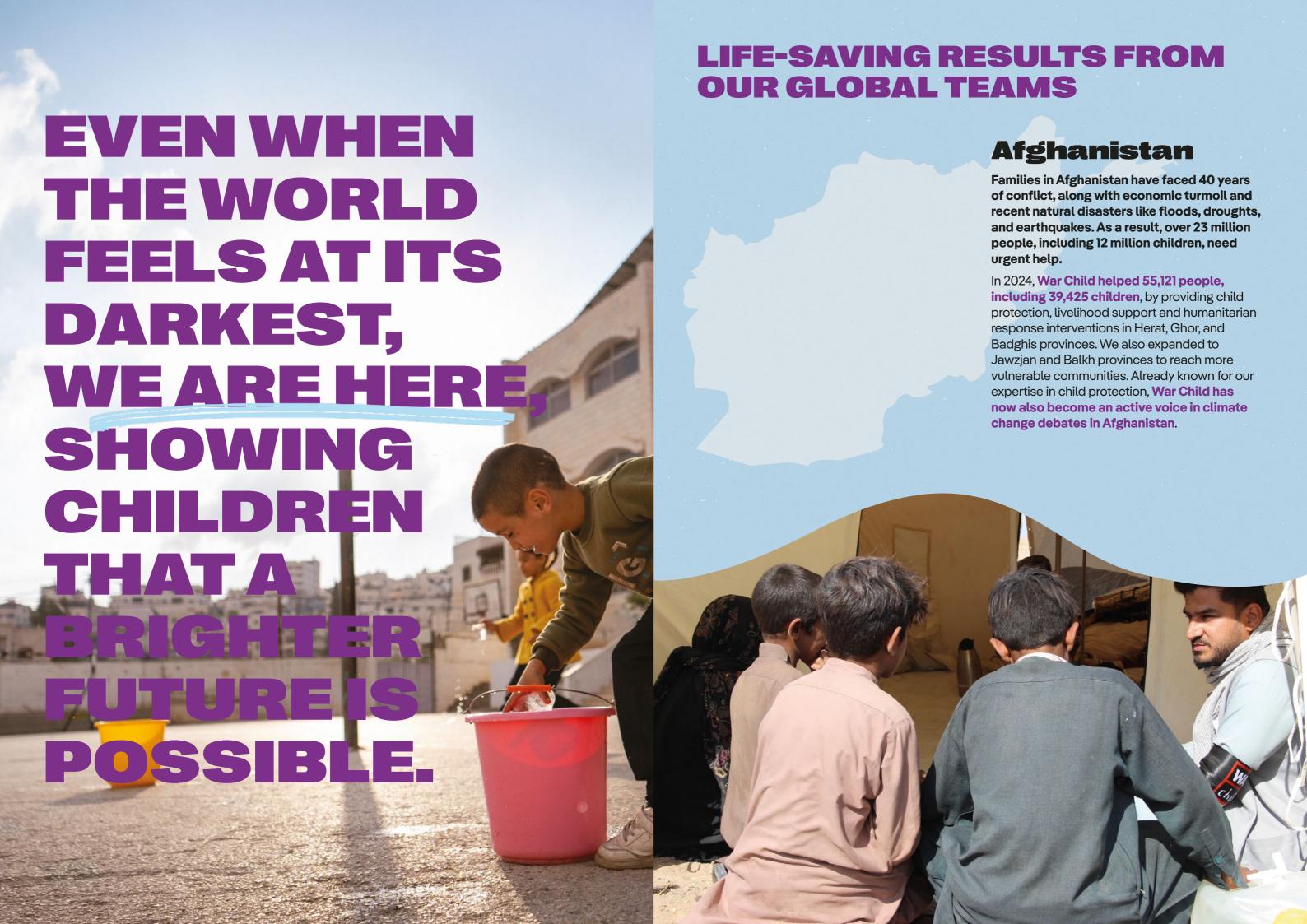
# DEMOCRATIC REPUBLIC OF CONGO

Provided school kits to 26,877 children and catch-up courses to help them rejoin education.

10







#### Burundi

Burundi has been caught up in the Great Lakes regional conflict for decades, resulting in widespread displacement and significant humanitarian challenges. War Child took action in 2011, establishing an office to support internally displaced people, returnees, and refugees.

In recent years, Burundi has made progress toward stability, with a reduction in internal conflict. However, the country still hosts 350,000 refugees.

In 2024, we supported 4,343 children through TeamUp, mental health and psychosocial support and child protection activities.

Our Burundi team collaborated with our team in the Democratic Republic of Congo (DRC) to deliver Be There training and mentoring sessions for local facilitators working in Congolese refugee camps.





## Central African Republic

Children and families in the Central African Republic (CAR) continue to suffer from decades of armed conflict and political instability. Around 2.8 million people, or 46% of the population, need help, with their situation worsened by severe flooding in late 2023. CAR also hosts 65,798 refugees from neighbouring countries.

In 2024, War Child supported 3,555 children and families at child-friendly spaces.

Children participated in the War Child Football Club, which uses sport to help them heal from conflict and improve their wellbeing. The sessions focused on self-awareness, emotional regulation, social skills, conflict resolution, and future planning.

180 parents took part in Be There and received financial support and training to establish a community-driven financial system. This empowered families to meet their needs and better protect their children.

Over 300 children, including those associated with armed groups or survivors of gender-based violence, received support to reintegrate into their families and communities.

We worked with 80 local leaders, including 40 women, to promote peace, resulting in the creation of 13 peace committees across 11 schools.

We helped 118 children obtain birth certificates, restoring their right to identity and we worked with 6 youth clubs and 6 community networks to strengthen community-based child protection.

15,000 people gained awareness of issues like child recruitment, early marriage, and female genital mutilation through community awareness campaigns.

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## Colombia

Conflict in Colombia worsened in 2024, with armed clashes between state and non-state groups, especially in rural areas of northern Cauca and Chocó. Alongside this, Colombia faced a severe climate crisis, with floods affecting over 1 million people and extreme droughts impacting 2.5 million more. These disasters disrupted children's protection, education, and health.

In 2024, War Child formed a strong partnership with Oxfam and two local community-based organisations, allowing us to expand our work in Buenaventura. We also reached a major milestone by joining the Coalition against the **Involvement of Children and Youth in Armed** Conflict in Colombia (COALICO), the country's most influential civil society network focused on preventing child recruitment by armed groups and protecting children's rights.

War Child is now recognised as an expert in recruitment prevention and has built high-level relationships with the Colombian Institute of Family Welfare (ICBF) and the Presidential Counsel for Human Rights.

# **LIFE-SAVING RESULTS FROM OUR GLOBAL TEAMS**

## **Democratic Republic of Congo**

In 2024, the situation in the Democratic Republic of the Congo (DRC) remained critical due to ongoing conflict, flooding, landslides, and recurrent epidemics. More than 3 million people are currently displaced, facing severe food shortages and limited access to essential services. Violations of children's rights are particularly alarming, with the DRC ranking among the top three countries with the highest verified cases of child recruitment by armed groups.

In 2024, War Child supported 14,924 children in Masisi, Minova, Goma, and Nyiragongo by providing access to quality education and safe learning environments. We distributed school kits to 26,877 children and offered catch-up courses to help them reintegrate into formal education, along with psychosocial support.

8,798 children and 15,365 adults participated in child protection activities, while 17,578 displaced children received support through TeamUp and other activities at our child friendly spaces.

We trained three local partners and piloted two frameworks for youth engagement and empowerment. 60 girls who survived sexual violence received training on employment opportunities and psychological support.



## Iraq

After 20 years of working in Iraq, War Child closed its operations after supporting hundreds of thousands of children affected by conflict.

War Child began working in Iraq in 2004 with activities in Baghdad in response to the U.S. led coalition invasion. Although the protracted conflict lasted until 2011, War Child remained in the country to address the immense needs caused by the war and support children in their recovery.

In 2015, we expanded into the Kurdistan Region. With offices in Erbil, Mosul, and Baghdad, we established our presence, offering education, protection, psychosocial support, and vocational training for children, youth, and caregivers. Our success has relied on close cooperation with local and international NGOs and government ministries.

In December 2021, the U.S. mission in Iraq officially ended. By 2023, the UN and other organisations shifted from a purely humanitarian response to a development-focused approach, marking a new, safer chapter for children in the region.

This means that local organisations and communities are focused on education, job opportunities, and strengthening local services so people can support themselves. War Child has supported these long-term efforts, helping to create stability and a safer future for children.





## Lebanon

In 2024, Lebanon experienced the worst escalation of hostilities since 2006, leading to widespread devastation, mass displacement, and the collapse of essential services. The country also hosts over 1.5 million Syrian refugees, 200,000 Palestinians, and numerous other vulnerable groups.

War Child has a long history in Lebanon as a critical child mental health and psychosocial support provider. This meant that we were able to respond quickly to the crisis. In total we helped 45,059 children and family members and we provided mental health support, hygiene kits, and hot meals to over 6,610 children and 3,162 families.

In collaboration with our local partners, War Child focused on the immediate needs of children and families in displacement shelters, establishing safe spaces to offer support.

Our team worked to help children regain a sense of normalcy during a time of immense stress and uncertainty. Many children showed signs of distress, and War Child's experts provided direct care at the shelters. Through play, music, and art, children were given the space to express themselves.

# "We will come back and fix everything."

"During a LEGO activity, children first built a scene of their ruined hometown, destroyed homes, blocked roads, a reporter, and a drone symbolising tension. They included a truck clearing rubble and figures aiding recovery. Two figures on a couch represented their own experience as observers.

As they shared their creations, they spoke of life before the war, expressing loss. Then, their focus shifted: "We will come back and fix everything." They began rebuilding, adding homes, animals, and vibrant life. By the end, their scene reflected resilience, hope, and determination to restore their lives and their community."

Mira Chaaban, War Child Lebanon Facilitator



# The Occupied Palestinian Territories

The war in Gaza has forced the entire population into catastrophic conditions, with no electricity, sanitation, or clean water. Basic aid is limited, leading to starvation and the spread of disease. In 2024, daily airstrikes caused immense suffering for children and families. In the West Bank, Israeli air raids and settler violence led to many detentions, deaths, and injuries. The need for mental health and psychosocial support, child protection services, basic needs and education is immense.

In 2024, War Child expanded its work in Gaza and West Bank.

Despite facing personal hardship and massive risks, our team and partners showed incredible resilience, providing critical support to 184,031 people, including 120,000 children, around 1 in 10 children.

We distributed over 15,000 food parcels, 3,000 blankets and warm clothing, 3,400 hygiene and menstrual kits and provided clean water and shelter.

We helped over 580 unaccompanied and separated children, providing essential services and connecting them with families or safe foster homes.

Our mental health services helped over 18,000 children, and 25,000 participated in recreational activities in child-friendly spaces. War Child also distributed education kits to 30 temporary classrooms.

We reached a further 163,812 people with mental health awareness campaigns through SMS.

We launched a micro-learning channel on Telegram, training 455 protection and frontline workers. We also organised a regional event on Women, Peace, and Security, gathering feminist and women's rights organisations from across the Middle East in collaboration with Oxfam, CARE Nederland and PAX.

In addition to this, funded by the Dutch Relief Alliance (DRA), War Child also led the DRA Acute Joint Response, collaborating with organisations including SOS Villages, Oxfam, Care International, Terre des Hommes Italy, and Save the Children International. The Response focused on safe drinking water, sanitation and hygiene (WASH), healthcare, shelter, cash assistance, and protection. Together, we reached 1,042,772 people, with 57,769 directly reached by War Child.





#### **Meet Sarah**

Since the start of the war in Gaza, Sarah has lost not only her clothes, her dolls and the roof over her head, but also her grandparents and her best friend. She's just nine years old.

Before the war, Sarah lived in the north of the Gaza Strip with her parents and her sisters. She proudly talks about her bedroom, insisting "it was the most beautiful room in our home!", and about her daily life. "I used to go to school, wear beautiful clothes, and put beautiful hair clips in my hair," she recalls. According to Sarah, before the war every day was "beautiful".

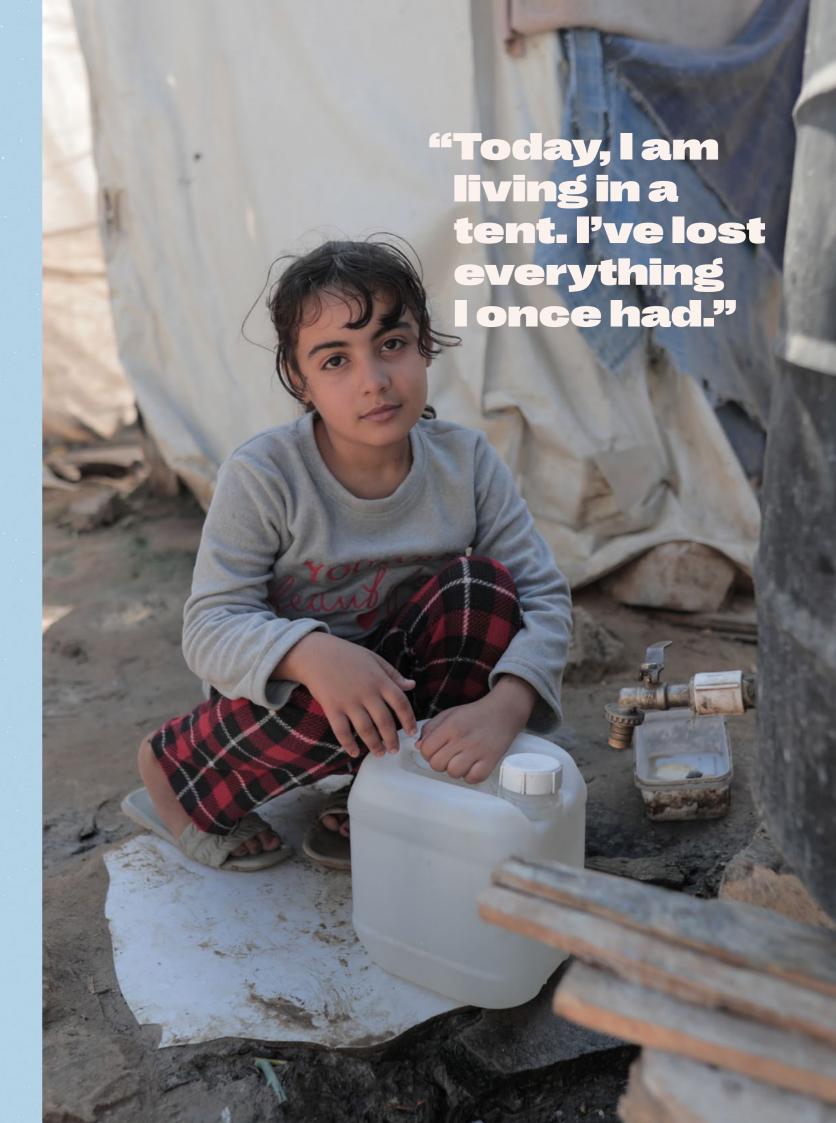
In the last year, Sarah's day to day life has changed drastically. Like more than a million other children, Sarah was displaced with her family. Now living in the south of Gaza in a tent, Sarah wakes up early every morning to go in search of drinking water and food.

Sarah explains how War Child's work in the camp has helped, chatting happily about activities from singing to dancing to face painting. "They changed the negative mood that was here," she says, "they bring joy to us".

Despite everything she has lost, Sarah remains fiercely optimistic. She attends a school in the camp where she's made lots of new friends and while she no longer has any dolls to play with, she's determined to make her own fun. "My father and I made a small tent for my friends and I to play in," she says, "and I learned many new games, such as the rock game and rope skipping." Sarah spends lots of time drawing too. "I can draw everything but my three most favourite things to draw are chocolate, the Palestinian flag, and the sea."

While Sarah tries to find joy in her every day, she still longs for her old life. "I know that all the world will see my story and I want to ask them to stop the war so I can go back to my old memories and my normal life."

"They changed the negative mood that was here... they bring joy to us."





## South Sudan

In 2024, South Sudan faced a worsening crisis driven by conflict and natural disasters, affecting over 1.3 million people. More than 900,000 returnees and refugees arrived from Sudan following the outbreak of conflict in April 2023, putting further strain on limited services.

War Child's work in South Sudan in 2024 has focused on child protection, mental health and psychosocial support, cash assistance, education, livelihood opportunities, and preventing child marriage. 8,845 children and adults displaced by the crisis in Sudan were provided with child protection, mental health and psychosocial support and cash assistance in the Upper Nile.

In the Upper Nile and Jonglei States, 1,506 caregivers participated in positive parenting and psychosocial support sessions, while 12,857 children attended psychosocial support activities in child friendly spaces to help them cope with trauma.

We supported teachers and schools to provide quality primary education, including implementing Can't Wait to Learn in eight target schools, benefiting 5,233 children.

3,953 people received enterprise development training and start-up grants to promote savings and entrepreneurship.

To protect girls and young women, we conducted community meetings with 600 representatives on girls' education and child marriage, promoting an action plan in eight communities.



## Syria and Jordan

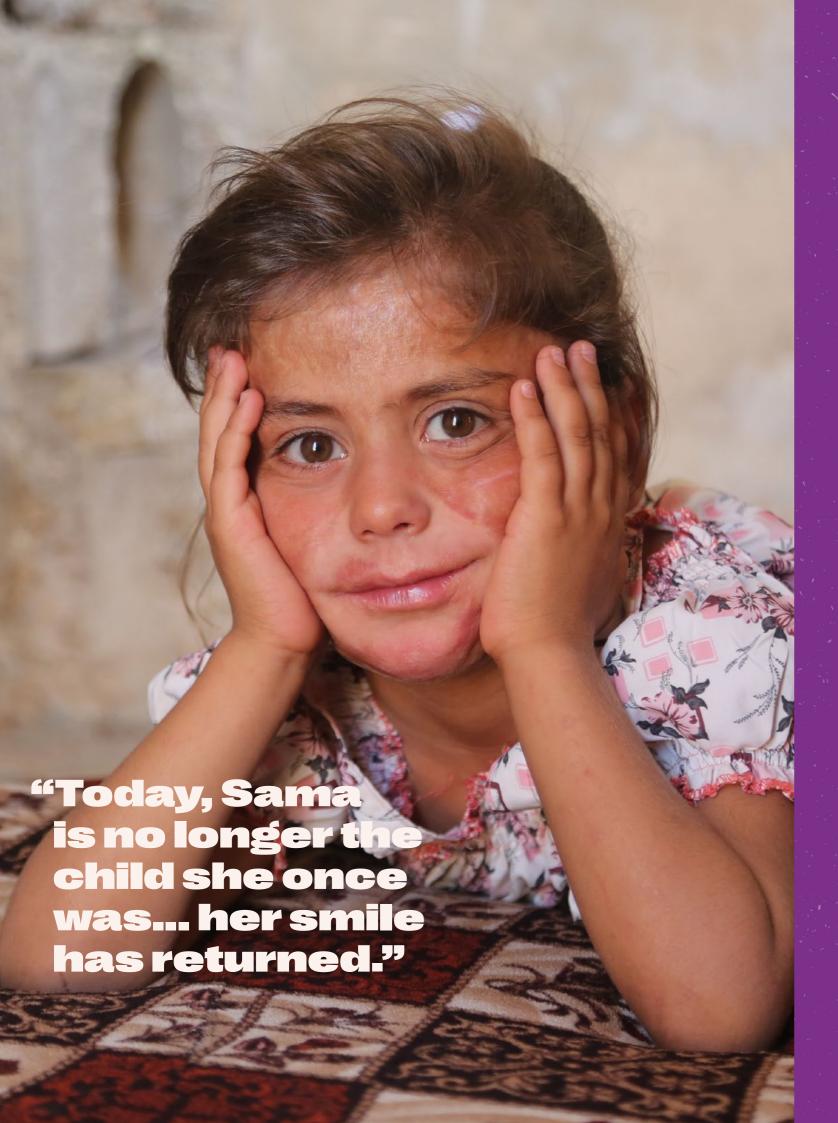
The fall of the Assad regime in December 2024 brought major changes to Syria, but the situation in Northeast Syria remains unstable. The region still hosts over 650,000 displaced people and detention centres holding many children.

In 2024, our **Syria and Jordan team reached 90,592 people**, including 50,663 children and 39,929 adult family members. To improve access to mental health support and education, we expanded TeamUp and Be There and successfully introduced Can't Wait To Learn.

We also launched a 'Resilient Futures: Protection and Education' project, which provided education, psychosocial and livelihoods support to over 15,000 people in Northeast Syria, with a focus on children associated with armed groups.

To strengthen our work, we opened an office in Raqqa and efforts to improve access to Northwest Syria also progressed, including ongoing registration in Türkiye.





#### **Meet Sama**

Sama is six years old and from Syria. For four years she endured bullying because of the severe burns that had scarred her face and hands. Often withdrawn, she wore a constant expression of defiance, as if expecting someone to say something cruel whenever they approached. She often refused to speak or interact with anyone.

Sama and her family had been displaced many times. She suffered severe burns from a heater explosion during the journey flee from the war, adding even more pain and suffering to their already difficult ordeal.

Now, they live in a stone block building, and lack even the most basic necessities, including food, water and heating. It became their only refuge after repeatedly having to search for somewhere safe to live.

Sama's father suffers from an illness caused by the war, which has left him unable to work or provide for his family, including Sama's medical treatments. Her mother also requires ongoing care.

One of War Child and our partners swiftly intervened after fortunately meeting Sama and her family in the local community. They enrolled her in several psychological support sessions including one called "Self-Acceptance and Solving Peer Problems," along with individual and group sessions to help her engage with other children and cope with the pressures she faces.

She was referred to a specialist organisation for the medical treatment she needed, who coordinated with a local hospital where she received regular help.

The family also received cash assistance for clothes and essential needs such as food, water, and heating.

The team ensured the mother received support by enrolling her in several awareness sessions focused on handling bullying, and positive parenting - helping her better navigate providing support to Sama and her siblings.

Today, Sama is no longer the child she once was. Though she is still undergoing treatment, her smile has returned. She steps forward with confidence, knowing that her remaining scars are not an obstacle to success.

She has become friendly, gentle, and free from all signs of aggression, her once-tense brows now calm and relaxed, her dreams bigger than ever. She dreams of becoming a doctor, treating children with burns, and sharing her story to inspire other children who have gone through similar experiences.



## Uganda

Uganda is home to nearly 1.8 million refugees from neighbouring countries. However, with limited services available, around 2.4 million people, including both locals and refugees, are now in urgent need of help.

In 2024, War Child supported 148,057 people including 79,144 through PlayMatters.

We expanded to new locations, including Kirvandongo and Palabek refugee settlements.

Kiryandongo and Palabek refugee settlements, and introduced new partner-led activities, such as creating comic books to address gender-based violence.

We also strengthened partnerships with 12 local organisations and **launched the Uganda Localisation Hub** with support from the Bureau of Population, Refugees, and Migration (PRM). The Hub has become a key platform for training, mentoring, and strengthening local organisations to deliver high-quality protection and mental health services.

#### **Meet David**

David was born in Rwanda and fled with his family to Uganda to escape violence.

"There was a war in Rwanda that lasted for several days," says David's mother. "After the war, the killings continued in silence. Unknown people would come to our house at night asking for my husband. We knew they would take him, and he would never return. This constant fear made us feel trapped. We decided to run."

The journey was tough: "We walked day and night, nowhere was safe." Eventually, they reached the Tanzanian border. With no documents, they managed to enter, but her husband was attacked, and their few remaining possessions were stolen.

"Arriving in Tanzania, we didn't find refuge because we were being hunted," says David's mother. Sleeping by the roadside and relying on locals for survival, they finally reached a refugee settlement in Uganda. "We were welcomed by everyone we met, and they guided us to the settlement."

David, only two at the time, remembers little of the journey, but the memories that remain have stayed with him. "We had to cover his mouth to keep him quiet during the walk," his mother explains. "We sometimes met soldiers who wanted to hurt us." "All this had a lasting effect on him," she continues. "When we arrived, he seemed unhappy and didn't want to play. He would just stand there, like a doll, as if he was sick."

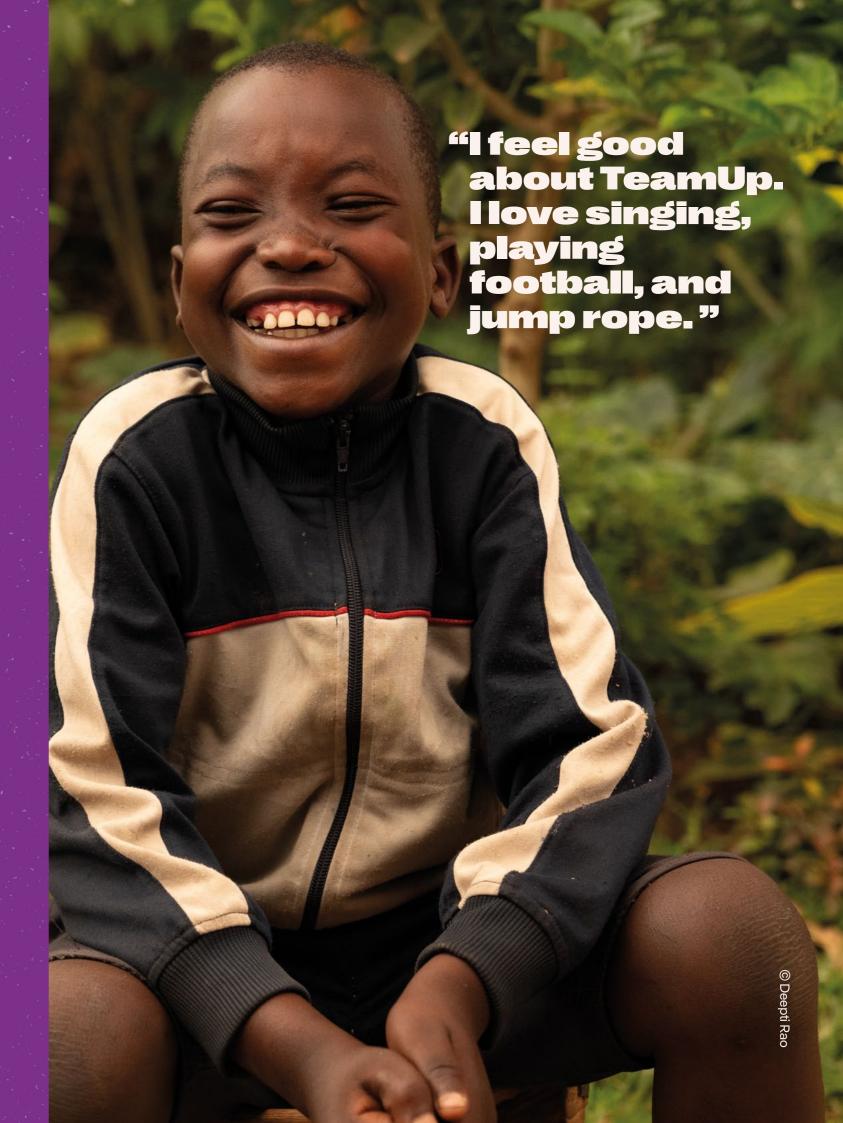
But since David joined TeamUp at school, his mother has seen changes. "He tells me about the games and songs he's learned. He's much more talkative and loves his friends."

David himself says, "I feel good about TeamUp. I love singing, playing football, and jump rope. They asked me to lead them."

And lead he does. At the end of each school day, David gathers the children outside. "Follow the leader, I am the leader!" he shouts, and the children follow him down the hill, through the school gates, and into a field.

Each session focuses on themes like anger or trust. "Some learn quickly, others don't," David says. "After the sessions, we play together to teach those who need help."

"Before TeamUp, I used to insult and fight other children. I was disobedient to my parents and hated school. Since joining TeamUp, I've learned to behave better. I no longer have bad thoughts."



## Ukraine

Ukraine remains one of the largest displacement crises globally, with over 3.6 million people internally displaced and around 6.2 million refugees living in other countries. More than 3.3 million people continue to live in conflict-affected areas in southern and eastern Ukraine. Those who are internally displaced and living near the frontlines are among the most vulnerable.

We have enhanced the capacity of our local partners by implementing several of our key programmes, including BeThere and TeamUp as well as providing advanced training on gender and disability inclusion for staff and teachers.







### Yemen

The crisis in Yemen deepened in 2024 due to ongoing conflict and regional tensions, leaving 18.2 million people, including 5 million children, facing severe hunger. Nearly 4.5 million people remain displaced, and with education and protection services disrupted, 4.5 million children are out of school.

In 2024, War Child supported 23,179 children and family members in Yemen through education, child protection, and livelihood programmes.

We helped 2,337 children return to school in the West Coast region and built 18 semiclassrooms, a teaching approach that blends online and offline learning, and 12 water, sanitation and hygiene facilities in remote areas. In Bani Hushaish, rehabilitating two schools led to a 30% increase in enrolment, inspiring the community to build nine more classrooms.

To strengthen child protection, we trained community members, facilitators, and social workers on child rights and protection. We also set up two child-friendly spaces in Bani Hushaish and introduced psychosocial support activities in temporary learning spaces.

Additionally, 150 people received vocational training, mentoring, and support to start businesses, with many now earning an income.

# TOGETHERWE STAND FIRM, UNITED, AND DETERMINED FOREVERY CHILD EVERYWHERE, TODAYAND ALWAYS.

## **ADVOCACY**

At War Child, we focus on children's needs, respect their rights, and place them at the heart of everything we do. We advocate for humanitarian law, campaign against the impact that conflict has on children, and amplify their voices, empowering them to drive change.

In July 2024, we launched a public petition urging the new Prime Minister to push for a ceasefire in Gaza, gathering over 58,000 signatures.

The new government also responded positively to several calls made by War Child and other international charities regarding the conflict in Gaza. These included introducing a partial arms embargo on arms sales to Israel, supporting the International Criminal Court and International Court of Justice processes, and offering clearer support for a ceasefire.

In October, Virginia Gamba, UN Special Representative for Children and Armed Conflict, visited the UK, meeting with MPs and government officials through our efforts.



# **PUBLIC RELATIONS**

2024 was a strong year for War Child's PR, with 4,010 press mentions and a reach of over 10 billion.

In December, we released a report on the mental health impact of war on children in Gaza, which led to 57 media features in outlets including *The Guardian, Daily Mail*, BBC, *The Independent*, CNN, and NBC, reaching over 814 million people. The campaign was supported by high-profile figures, including Gary Lineker, Misan Harriman, Bella Ramsey, and Annie Lennox posting on social media.

An interview with our Gaza team in *The Guardian* resulted in a 352% increase in individual donations to War Child on the day it went live.

War Child also partnered with *The Guardian* and *The Observer* for their Winter Appeal, themed 'War Changes Everything.' Nine pieces of coverage on our work in Gaza, Lebanon, Colombia, and Bosnia helped raise £1.7 million for War Child and two other charities.

# OUR AMBASSADORS

War Child's Ambassadors play a key role in fundraising, advocacy, and amplifying our work. Through their support, they raise awareness of the challenges faced by children in conflict, engage new supporters, and inspire action for a safer, brighter future. Here are some of their key moments from 2024:

Global Ambassador **Gillian Anderson** narrated two powerful fundraising adverts, which became our most successful of 2024, recruiting over 700 new regular donors, ensuring sustainable income for years.

Creative Ambassador Ross Stirling secured War Child as the chosen charity for the annual Secret 7" record sale, raising £210,000 in April.







In June, Music Ambassador **AURORA** dedicated her performance at Glastonbury to children by holding a War Child sign that read, "No child should be part of war. Ever."

In October, Founding Global Ambassadors

Carey Mulligan and Marcus Mumford hosted our biennial Ambassador's Dinner. 70 friends gathered at In Horto, London, to raise money for our work, with the space generously donated by Ambassador Ben Lovett. Guests enjoyed powerful speeches and performances by Marcus and Jonny Flynn.

In December, Carey and Marcus hosted the Wassail, our annual winter event, in New York with Children in Conflict, raising over \$2.2 million with performances by our Global Ambassadors Brandi Carlile and Mumford & Sons.

# PEOPLE'S POSTCODE LOTTERY

In 2024, War Child proudly celebrated 10 years of partnership with People's Postcode Lottery, marking a decade of incredible impact made possible by the generosity of its players. The money raised has been instrumental in helping us reach more children and families, deepen our impact, and drive innovation.

This past year alone, the partnership contributed another £3 million through the Postcode Education Trust, helping us navigate an increasingly complex and more dangerous world while working toward a sustainable future for children.

People's Postcode Lottery trust in our expertise allows us to direct funds where they're needed most - whether supporting children in forgotten conflicts, or empowering local organisations to lead change in their own communities.

In 2024, our teams continued to collaborate closely, ensuring that together, we create lasting change for children living through war. Here's to another decade of making a difference!

## **BRITS WEEK**

BRITs Week is our annual series of intimate music shows held around the BRIT Awards, where big artists perform in small venues. War Child curates and books the shows, partnering with AEG Presents and BPI to produce them.

2024 highlights included multi-BRIT Award winners and household names Keane headlining Shepherd's Bush Empire, BRIT Rising Star and Artist of the Year winners The Last Dinner Party playing a tiny show at Hebden Bridge Trades Club, and BRIT-nominated Gabriels delivering a late-night set at Ronnie Scott's, earning a five-star 'you had to be there' review in the Evening Standard.

BRITs Week 2024 raised £420k, providing crucial support for War Child's work. It also set the stage for a multi-year headline BRITs Week sponsorship with DHL, ensuring continued impact for children affected by conflict.





# **GLASTONBURY FESTIVAL**

In 2024, War Child strengthened our partnership with Glastonbury Festival through The Glastonbury Festival Emergency Fundraiser, supporting people affected by conflict.

Fans had the chance to win one of 20 pairs of festival tickets by donating £10 to enter a prize draw, with entries unlimited. The response was phenomenal and the total raised was generously matched by Glastonbury Festival, resulting in £1,279,440 being donated to War Child, British Red Cross, and Oxfam.

At the festival, War Child engaged fans in the Silver Hayes field, distributing biodegradable temporary tattoos, selling an 'Optimism is a Political Act' t-shirt in collaboration with Silver Hayes, and hosting a panel discussion, 'War Child: Migrant Footprint – Black British Mixtape,' led by Tayo Popoola with Reni Eddo-Lodge, DJ Nature, and DJ Milo.

Glastonbury Festival also continued its support later in the year with further donations, paving the way for an even closer partnership in 2025 and beyond.

## **SECRET 7"**

In 2024, the annual Secret 7" charity record sale returned under War Child's creative direction, bringing together artists and designers to create unique record sleeves for tracks by seven musicians: AURORA, Celeste, Hozier, Siouxsie & The Banshees, Paul McCartney, The Chemical Brothers, and The Specials.

Each track was produced 100 times on limited edition 7" vinyl, with the sleeve artist's identity kept secret until the record was sold. The 700 records were showcased at a free exhibition at NOW Gallery, London, featuring art from notable names such as Tacita Dean, Sir Paul Smith, Rankin, Cho Hui-Chin, Jamie Hewlett, Ragnar Kjartansson, Helen Beard, Anthony Burrill and many more.

Secret 7" gained coverage from NME, Creative Boom, It's Nice That and The Financial Times.

The online auction raised £210,000 to support our work in local communities and refugee camps, creating safe spaces for children to play, learn, and access mental health support.





## **DCD>AWARDS**

In December 2024, War Child was honoured to be chosen as the charity partner for the DCD>Awards, often referred to as the "Oscars of the data centre industry." Organised by our partner, Data Center Dynamics, the event brought together over 1,200 industry professionals for a memorable evening of celebration and recognition.

Guests had the opportunity to bid in a silent auction and pledge their support for War Child during a moving moment led from the stage by one of our special friends, Sonia Gisa.

The evening raised an incredible £75,000 to support our work with children living through conflict, thanks to the generous donation of a percentage of table sales and the kindness of the guests.

A huge thank you to Data Center Dynamics for their invaluable support. We're excited to continue this brilliant partnership in 2025 and beyond!



# **SOUND & VISION**

In 1994, David Bowie, Brian Eno, and Athena Eno curated Little Pieces from Big Stars to raise money for War Child, in response to the crisis in Bosnia.

30 years later, this legacy sparked Sound & Vision, a new annual exhibition and auction pairing contemporary artists with beloved musicians.

Curated by Art on a Postcard and hosted by 180 Studios in London, the 2024 exhibition featured original works from 33 leading artists, all inspired by the iconic David Bowie lyric: "We Like Dancing and We Look Divine."

The exhibition marked the 50th anniversary of Diamond Dogs and included artists George Underwood, Stuart Semple, National Portrait Gallery BP Portrait Award-winning painter Ishbel Myerscough, Harland Miller, Jonathan Schofield, and Andrew Pierre Hart to name a few.

This first edition raised £36,000 for War Child and gained widespread media coverage in Financial Times, Country Life, The Art Newspaper, BBC News, The Independent and more.

## **JINGLE JAM**

War Child secured a three-year partnership with Jingle Jam, the world's biggest gaming charity event. This two-week festive streamathon not only raises money but also increases awareness and engagement of War Child's work within the gaming community.

December saw creators from across the world unite, with 58 supporting War Child exclusively. Fundraising giants like Digby TW, Christmas Clash, and Zerpherz returned, while new supporters such as Mousie (Yogscast), BehavingBeardly, and BigTaffMan helped us reach new audiences. Two exciting streams also took place: War Child's Quiz of the Year, and a special Magic: The Gathering stream featuring The Spiffing Brit, M4NGO, RT Game, and Kiwo, helping us connect with even more gamers.

Jingle Jam 2024 raised £2.6 million, with War Child receiving £301,940. We're excited to grow this partnership in the years ahead!



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# **MORE MOMENTS**

2024 was an incredible year for War Child, with supporters and partners coming together to raise vital funds and awareness.

It began in February with Dine for Peace, a Michelin-star dinner and art auction organised by Tanja Gangar, raising £2,743 for Gaza. In April, our Spring Clean auction saw over 70 celebrities, including Richard Curtis, Stanley Tucci, Gillian Anderson, and Bastille, donate iconic entertainment items, raising £50,000.

In the summer, Stanley Tucci hosted a special evening at The River Cafe with generous support from Ruth Rogers CBE. Guests enjoyed a performance by Jamie Cullum, and the event raised over £150.000.

July brought Artists for Aid, where Mustafa the Poet curated an extraordinary event that raised £415,000 for the Gaza and Sudan crises, with Corteiz designing an exclusive FREEDEM tee for the occasion.

Kate Bush also released Little Shrew (Snowflake), a poignant animated film encouraging fans to support War Child which is set to raise £80,803.











## **PLANS FOR 2025**

War Child UK has identified several key strategic areas to secure growth in our income and profile in the UK.

We want to ensure we continue our core priority of making our income more sustainable and will continue our investment in our regular giving programme.

To be able to grow effectively, we are also prioritising 'seeking higher value' across the fundraising portfolio, supported by our ambassador and advocate programme.

We are also going to have a bigger focus on advocacy in 2025, more than what has been possible to date. An updated and inspiring programme of work in our communications function will support this and our fundraising work in general.

All these initiatives will be underpinned by the work we have started on creating an inclusive workplace culture and seeking out greater efficiency through improving systems and processes.

The War Child Alliance Foundation will continue their focus on conflict affected countries - such as Gaza and Ukraine, but also those countries who do not dominated the news headlines such as Afghanistan and Democratic Republic of Congo. We are now ready to respond to the crisis in Sudan directly in country as well as continuing our response with refugees in nearby countries. The broader humanitarian system is under pressure following government aid cuts in the US and beyond. Our core response to this is to think through how we make our evidencebased programmes more widely available to the sector and leveraging the impact of research through scaling to third parties. We are also exploring how to achieve genuine locally led programming.

"The War Child Alliance
Foundation will continue
their focus on conflict
affected countries...but
also those countries who
do not dominated the
news headlines"

# THIS IS THE **DEADLIEST TIME** FOR CHILDREN THIS CENTURY, THANKYOU FOR **HELPINGUS** BETHEREFOR **THOSEWHO** NEED US MOST.

# AHUGE

#### **AMBASSADORS**

#### Founding Global Ambassadors

Marcus Mumford Carey Mulligan

#### **Global Ambassadors**

Gillian Anderson Brandi Carlile Vanessa Kirby

#### **War Child Ambassadors**

Ben Lovett Ted Dwane Miles Jacobson

#### **Music Ambassadors**

Jack Savoretti Dan Smith AURORA Ellie Prohan

#### **Creative Ambassadors**

Ross Stirling Jonny Grant Ben Caron Charlotte Sinclair

#### **CREATIVE INDUSTRIES**

Bella Freud
Everpress
Gemma Peppé
Global Street Art
Kevin King
Lisa Baker
Lucy Mahon
Paul Franklyn
Tom Best

#### COMMUNICATIONS AND CAMPAIGNS

Blackstar Build Hollywood Rockbox Studio Juice The Mayerick Group

#### **GAMING**

Jingle Jam
Sports Interactive
Milestone S.r.l.
Devolver Digital
Fanatical
Il Bit Studios
AFC Wimbledon
No More Robots Ltd
Toge Productions
Mixed Realms

#### MUSIC

shows.
Friendly Records
Glastonbury Festival
Kate Bush
Liam Gallagher
Maggie Crowe and BPI
Mustafa and Artists for Aid
The Cure
Tim Wakefield and
Soundwaves Art Foundation
Transgressive Records

All the artists who played our

#### **PARTNERSHIPS**

Aesop Capri-Sun Clifford Chance Data Center Dynamics DHL Dirty Velvet Fane Group N Family Club Oakley Capital Prospect Union

#### PHILANTHROPY

Stanley Tucci & Felicity Blunt Keely & Toby Glaysher Healy Family Foundation Henri Lambert Tina & Anthony Hene Steven Moffat & Sue Vertue Lia and Nick Martin Charles & Susan Rusbasan Adam & Libby Knight

#### SUPPORTER ENGAGEMENT

Dorothy Claxton
Francesca Beeching and
Emma Harrison
Nash Pradhan
Ropetackle Arts Centre
Fan Yang
Platypus
DTVO

#### TRUSTS AND INSTITUTIONAL FUNDING

People's Postcode Lottery
Stanley Thomas Johnson
Foundation
Sulney Fields Charitable Trust
The Fraxinus Charitable Trust
Material World Foundation
Mackintosh Foundation
Geoff Herrington Foundation
The Mark Anthony Trust
EA Foundation
FCDO

# THANK YOU

# **PEOPLE AND CULTURE**

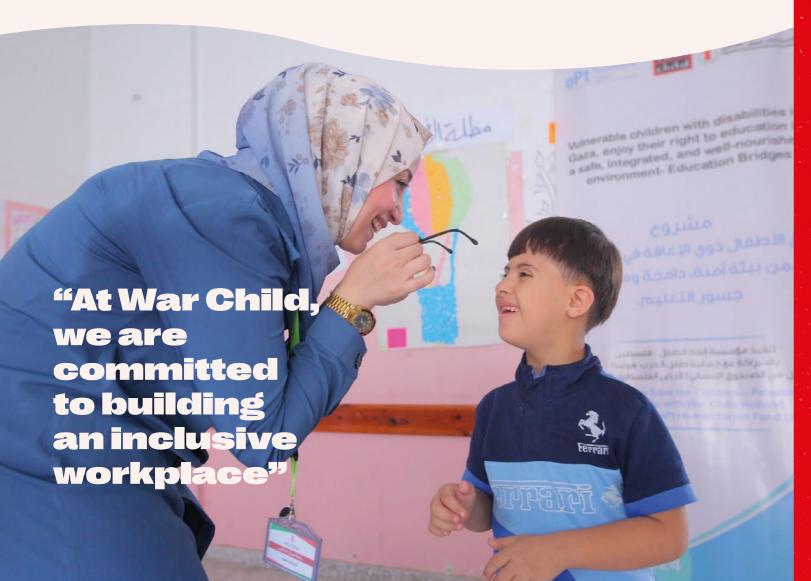
At War Child, we are committed to building an inclusive workplace where everyone feels valued and empowered to contribute to our mission of supporting children affected by conflict. In 2024, we made significant progress by developing a diversity, equity, inclusion, and belonging action plan and establishing a staff culture group to address non-inclusive behaviours and improve practices.

Our staff engagement survey reflected this progress, with 100% participation and 92% recommending War Child UK as a great place to work. Looking ahead we have committed to training on microaggressions, neurodiversity, anti-racism, and disability and LGBTQIA+ awareness to improve staff understanding and foster a more inclusive environment.

To attract and retain talent, we conducted a comprehensive review of our reward and benefits package, introducing new reward principles, updated job grading, and broader salary scales. We have increased our employer pensions contributions to be in line with other NGOs. We've also implemented talent management tools to strengthen performance management, retention, and career progression.

We ensure that all staff have clear objectives, development plans, and regular feedback. Our review of structures has created better opportunities for growth, and we've invested in training to equip line managers with the skills to lead effectively. Our new Behaviour Framework sets clear standards to enhance performance, accountability, and development.

Together we are creating a strong, inclusive culture for the future.



# TRUSTEES AND GOVERNANCE

# PRINCIPAL RISKS AND UNCERTAINTIES

War Child UK categorises risks as either strategic or operational. Strategic risks threaten the achievement of our overall strategy and are monitored by senior leadership and the Board of Trustees. Operational risks relate to internal processes and controls, managed by effective systems and overseen by the management team.

There is some overlap between the two, with serious operational risks escalated to the strategic register when necessary. Risks are assessed based on their likelihood and impact. The Board considers the organisation's risk tolerance, while management focuses on mitigation.

Risk registers are regularly reviewed in line with War Child UK's risk policy to stay current. The Audit and Risk Committee meets quarterly and conducts rotating deep dives into strategic risks, ensuring each is thoroughly reviewed over time.

The nature of War Child UK's risks have changed since 2023 as a result of the Alliance transition. Risks are now centred around being a fundraising member of the Alliance, rather than including risks related to Country Programmes.

#### Maintaining Sufficient Working Capital to Operate

Due to the fluctuating nature of our fundraised income and our largest fundraising event being held in the last month of the financial year, there is a risk that we do not maintain sufficient working capital throughout the year to support our day to day operations. This is mitigated in two key ways; Cashflow management and annual planning of fundraising activity.

Through cash flow forecasting and phasing our unrestricted payments to the War Child Alliance foundation, we ensure a sufficient cash level is maintained throughout the year.

By planning our fundraising activity so that we have key activations throughout the year we minimise the cash flow fluctuations.

Whilst Q4 still remains our biggest month for income generation due to our primary event being held in December, we have additional income streams such as lottery income, music events and creative projects in the first three quarters and continue to invest in individual giving to provide a smoother income profile over the course of the year. Building this sustainable baseline income also reduces risk around fundraising activations not going ahead or reaching their projected income

# Realising the Value of the Alliance

Working as part of the alliance represents a very new way of working and carries risk around War Child UK not having as much control over how our programmes are run.

To mitigate this, we have an alliance agreement in place which sets of the terms of the agreement. This includes a fundraising members forum consisting of the CEOs of the alliance, whose job is primarily to hold the alliance to account for delivering. Regular meetings are held, where participant numbers are reported on, and the key pillars of the alliance strategy are discussed so fundraising members can contribute. Additionally, we have developed ways of working together to ensure that trust can be built across the entities. The UK board discusses an aspect of our programming at each meeting.

#### External Communications and Advocacy Risks

There is a risk that our advocacy positioning doesn't generate positive change and/or exposes War Child to reputational or actual damage. This risk exists in UK communications

but also in communications and strategies owned by Alliance Members and the Alliance Foundation.

An additional risk area, which exists across the Alliance, is the detail and time frame of programmatic information being provided resulting in War Child UK not being able to fundraise effectively and engage our audiences.

These risks are both mitigated by processes and ways of working being implemented, with clearly defined roles, priorities and decision-making processes. By creating a structured way of working, focused on collaboration and having one voice, these risks reduce significantly.

#### Ongoing Investment in Organisational Priorities

The Individual Giving programme is an important part of our long-term sustainable and unrestricted income portfolio, but the nature of this programme means it requires significant investment year on year and steady performance, in order to protect **growing returns.** The risks to this programme include external threats such as the impact of geo-political landscape shifts, less focus on conflict by the media and decrease of wallet share due to economic down-turn affecting core audiences. There are also internal risks to consider, including being unable to prioritise the in-year investment needed over other quickreturn initiatives. The controls we have in place to minimise these factors include a long-term board-approved fundraising strategy built upon the intention to invest in mass market fundraising, regular monitoring of progress against a range of measures and business plan; and a programme designed with flexibility at the heart of scaling (avoiding over-reliance on growing too quickly), and prioritising agile channels that allow us to learn, invest and divest quickly where needed.

# Talent Attraction and Retention

We have made some transformational changes to how we attract and retain talent, and this remains a strategic risk we regularly monitor and discuss both in the Audit & Risk Committee and as a leadership team. We mitigate risks by monitoring KPIs quarterly related to recruitment and turnover; gather and act on exit data from leavers; complete external salary benchmarking and listen to feedback colleagues give in our staff engagement survey to improve our decision-making, people policies and processes. We proactively monitor performance management and tackle talent retention risks with development plans and career discussions which remains an ongoing focus. We are currently enhancing our online presence and employee value proposition on the War Child UK website and have an exciting DEI plan and staff culture group to improve culture and inclusion.

#### IT and Cyber Security

This risk is a result of the cyber threats present in today's digitally driven operating environment. Cyber-attacks and data breaches pose serious risks such as reputational damage, disruption to services and financial loss. As a result, we regularly assess if we have reliable IT infrastructure and controls. In 2024 we completed a migration of our MS 365 environment to the War Child Alliance's shared service centre to ensure that our systems and controls are aligned for our new ways of working. As part of the transition we are developing and adopting a War Child Alliance Business Continuity plan and also working together on Cyber security and Al policies.

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# SAFEGUARDING AND SERIOUS INCIDENTS

War Child UK is committed to keeping all who come into contact with our programmes and fundraising activities safe from harm and abuse. During 2024, we continued to build upon the strong foundation established in the previous year for robust safeguarding at global and country levels – this is managed by the War Child Alliance Foundation. There was one serious incident in 2024 which was reported to the Charity Commission, and rigourously followed up internally by strengthening our training and approach. We are also increasing the safeguarding resource we have in country.

## **FUNDRAISING STATEMENT**

Supporters are at the heart of what we do. It is only through their generosity and commitment that we are able to provide a lifeline for children living through conflict around the world. Our supporters demonstrate incredible kindness and trust in us through their support of our work. We are wholly committed to maintaining that trust by upholding the highest standards in how we work at all times.

Our fundraising approach is centred on building long-lasting and effective relationships based on transparency and accountability. Fundraisers identify and nurture relationships with donors, partners and individuals, often within the creative industries, including gaming, music, art and sport. Our fundraising activities are bold and inspiring, and we work hard to ensure that every interaction is meaningful and treated with care.

Our fundraising has at times focused on specific areas of crisis, such as the ongoing conflict in the middle east and raising funds to support our critical work in Gaza and in Lebanon. Early in the year we responded to an escalation in violence during the longstanding conflict in the Democratic Republic of Congo, and we have also continued our response to the war in Ukraine, and significantly scale our work in Afghanistan.

We take our responsibility to ethical fundraising extremely seriously and are proud to be registered with the Fundraising Regulator. We are committed to working to the standards in the Code of Fundraising Practice, and have readily engaged with the regulator through their consultation process as they look to update the Code. We also hold membership of groups sharing best practice in fundraising to promote high standards across the wider sector.

We have specific measures in place for our regular giving programme, to ensure that we live up to our ethical obligations and high standards. We are mindful that our activity is transparent and persuasive, but never intrusive, unreasonably persistent or leaving an individual feeling undue pressure to donate. Our policy to identify and protect those in potentially vulnerable circumstances is regularly reviewed, and our fundraisers receive training on how to approach such situations. We also follow safeguarding, child protection and data protection policies across our work.

These standards are also applied to any thirdparty organisations we work with – we ensure that they have equivalent robust policies in place to protect anyone with whom they interact. Our detailed vetting process guides our review of these policies and practice both at the start of any partnership and on an ongoing basis. This approach enables us to ensure that nobody is put at risk of harm by our fundraising, or any activities carried out on our behalf.

Our Supporter Promise is prominently available on our website and outlines our commitment to our invaluable supporters. It's really important to us that our supporters and members of the public have the best possible experience with War Child UK, however they choose to interact with us. We genuinely encourage and welcome feedback, so that we can understand these experiences and continually work to improve.

We are gratified that our complaint levels remained low in 2024. We received 55 complaints (44 in 2023) and responded to every complaint received within an average of 2 working days. Most complaints were logged, reviewed and resolved within 1 week of initial enquiry, (which maintains our response timelines from 2023), with only one complex matter requiring 2 weeks to resolve, and remedial action was taken where relevant. Wherever possible, we provided individuals with a dedicated response to their complaint, and we are pleased to say that as in previous years, no complaints were escalated to either the Fundraising Regulator or the ICO.

Our Senior Fundraising Compliance Advisor provides dedicated resource to ensure that we remain compliant with the Code of Fundraising Practice, Advertising Standards Authority Code, and Ofcom requirements.

We are also very mindful of data protection, keeping our supporter data safe and secure

keeping our supporter data safe and secure in accordance with our data protection and privacy policies, which guide our compliance with the UKGDPR and Privacy & Electronic Communications Regulation. 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.

Ahead of the start of each financial year, we carefully plan our fundraising activity and outline our budget. We consistently review this on an ongoing basis within the fundraising team, with regular reporting to senior management and our finance colleagues. This enables us to monitor our performance and refine our plans if circumstances change, to ensure that we remain effective and accountable both to children and to our supporters.

"Supporters are at the heart of what we do."

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## **OUR GOVERNANCE**

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

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

#### **OUR BOARD**

The Directors of War Child UK are the Trustees, collectively known as War Child UK's Board. The Board, War Child UK's governing body, comprises of eight Trustees. Previously, Trustees served an initial term of three years that can be extended up to a maximum of six years. In October 2024, it was voted on at the Annual General Meeting that Trustee terms should be revised to be four years, with the possibility of extending for another four years once completed. This addendum was adapted so that the UK clause remained consistent with the Alliance's clause on term lengths. The Board has guaranteed the liabilities of the company up to £1 each. The Board is responsible for overseeing the governance of all War Child UK's work and delegates the day-to-day management to the Chief Executive Officer (CEO) and the Leadership Group. 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 2024, the Board met quarterly, with some additional exceptional meetings to support the approval of our annual accounts in a transitional year. At each meeting, they reviewed the charity's overall progress based on reports from the management team and reviewed our financial position and organisational risks. The Board approved the budget and annual plan for 2025.

#### **OUR COMMITTEES**

The Board has delegated specific responsibilities to a sub-committee known as the Audit and Risk Committee, 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 financial and fundraising performance and key risks.

# Trustee recruitment and training

To make sure our governance is as effective as possible, we draw on skills and expertise in a range of areas including financial management, programmes, safeguarding, fundraising and legal.

We review the skills and expertise of our Board members to identify any gaps. War Child UK operates an equal opportunities policy and encourages applications from diverse backgrounds. Trustees are appointed following open advertising. Interviews are then conducted by the Chair and CEO, with input from other Trustees and the Leadership Group. All new Trustees receive a structured induction programme, covering all aspects of the role and the organisation. As part of this they are

given copies of War Child UK's Memorandum and Articles of Association, governance document, strategy, business plan, the previous year's annual accounts, the current year's budget, Safeguarding Policy, code of conduct and any relevant committees' terms of reference.

New Trustees must complete and sign a declaration of interest, anti-bribery policy, fit and proper person's declaration and War Child UK's code of conduct and safeguarding policy. We also offer training to all Trustees.

During the Annual General Meeting (AGM) meeting of the 25 October 2024 the Board recommended that Crowe remain our external auditors for 2025.

# Consideration of public benefit

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

# War Child's international partnerships

have considered the Charity Commission's

published guidance on the public benefit

requirement under the Charities Act 2011.

War Child UK is a member of the War Child Alliance, a global foundation made up of five fundraising offices all raising money to support our work in 14 countries. Programme members are based in and around conflict-affected areas around the world.
Through the War Child Alliance, War Child UK can effectively and efficiently combine resources, skills, experience, and knowledge to help more children than ever before.

# Key management remuneration

War Child UK is organised into four departments, led by the Leadership Group, who are responsible for reporting to the CEO.

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

"War Child UK gets children back into school."

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## **OUR MANAGEMENT**

#### **BOARD OF TRUSTEES**

- John Fallon (Chair)
- Caroline Browne (Treasurer)
- Cleo Blackman
- James Briggs
- Siobhan King
- Shruti Mehrotra
- Maria Panayi
- Tara Rajah

#### COMMITTEES

Audit and Risk Committee

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

#### CHIEF EXECUTIVE OFFICER

Helen Pattinson

#### MANAGEMENT

- Philanthropy and Partner Engagement Director: Yvette Leavy
- Fundraising Engagement Director:
   Charlotte Nimmo
- People and Culture Director: Kamaljit Natt
- Supporter Engagement Director: Laura Johnson
- Finance and IT Interim Director (until September 2024): Carol Barrett
- Finance and IT Director (from September 2024): Kathryn Perry

#### REGISTERED OFFICE AND PRINCIPAL ADDRESS

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

#### **AUDITOR**

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

#### **BANKERS**

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

#### **SOLICITORS**

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

#### **COMPANY NUMBER**

03610100

#### CHARITY NUMBER

1071659

## **FINANCIAL REVIEW 2024**

#### Context for 2024

On 1st January 2024 War Child UK transitioned to the new War Child Alliance Foundation structure. Operationally, this means the country offices and programmes, and the global programme and advocacy staff from War Child UK, transferred to the new War Child Alliance Foundation.

Financially, we transferred the assets and restricted reserves (£1.8m) relating to country programmes and Alliance staff to the War Child Alliance Foundation, along with a portion of our unrestricted reserves (£534k) to support the War Child Alliance Foundation reserves management.

2024 has been a successful first year in the new structure where War Child UK has primarily focused on fundraising, communications and UK advocacy to contribute funds to the Alliance Foundation. War Child UK exceeded it's 2024 target, delivering a surplus of £0.4m after a total contribution to the alliance of £7.3 million (£3.0 million restricted, £4.2 million unrestricted).

#### **Income**

In 2024, War Child UK raised £13.1 million, a £5.8 million, 31%, decrease from 2023. The reduction is primarily in grants (£5.7 million) because the grants relating to the Country offices transferred to the Alliance are now reflected in the Alliance annual accounts.

There was also a reduction in donations of £0.4m largely because income from Children in Conflict is now being paid to the War Child Alliance Foundation rather than War Child UK. Notably, aside from this we achieved donations in line with 2023 levels despite the Wassail event, War Child's largest event, being held in New York in 2024 meaning the majority of the income was received by Children in Conflict. In 2023 War Child UK received the majority of the Wassail income, meaning that in 2024 we have delivered growth in other areas of our events portfolio to offset this.

The grants residing in the UK are those which are from UK donors with contracts signed and managed by War Child UK, though the programmes are delivered by the Alliance Foundation. This includes £1.4m of grant income

from FCDO for projects in Afghanistan and Yemen, as well as local trust and foundation grants.

The total restricted income was £2.6 million. Alongside the grant income mentioned above totaling £1.9 million. War Child UK also generated restricted funds from music events and emergency appeals.

War Child UK raised £10.5 million of unrestricted income in 2024 which makes up 80% of our total income. This compares with £9.7 million in 2023. The increase of £0.8 million in 2024. compared to 2023, is a result of a combination of successful fundraising initiatives, music events, generous support from corporate partners and major donors, alongside the continued public engagement in high profile conflicts which has generated additional support. In particular, War Child UK was selected as Charity partner for the Guardian and Observer newspaper Christmas appeal which generated £0.5m in 2024. Additionally, we received a £3.0 million of income from the People's Postcode Lottery (PPL), which, whilst less than 2023 due to a one off additional £0.4 million in 2023, is War Child UK's largest source of unrestricted income.

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## FINANCIAL REVIEW 2024

#### **Expenditure**

In 2024 War Child UK spent £12.7 million, a decrease of 35% on 2023 due to the Country Programme grant spend transferring to the Alliance Foundation.

The majority of expenditure, 67%, was spent on achieving our charitable objectives. Our restricted expenditure of £3.1 million represents the grant transfer to the War Child Alliance foundation to support country programmes and emergency support.

Our unrestricted expenditure in 2024 was £9.6 million, this includes a contribution of £4.2m to the War Child Alliance Foundation.

#### **Year-end position**

In 2024, War Child UK created a net surplus of funds amounting to £391k, consisting of a surplus on unrestricted funds of £848k and a deficit on restricted funds of (£457k).

The unrestricted surplus is a result of the successful fundraising performance exceeding our commitment of funds to the War Child Alliance. Investment decisions on the surplus will be made in 2025, the intention for majority of the surplus is to further our programme work with children, and to invest the remainder in our fundraising and so increasing our long-term commitment to programme work. The restricted deficit is a result of spending funds carried forward in restricted reserves from prior years, primarily in Ukraine.

War Child UK's unrestricted net assets total £2.9 million (2023: £2.5 million). Total reserves are £3.9 million (2023: £5.9 million). The primary reason for the year on year reduction is the transfer of £1.8m of restricted funds and £534k unrestricted funds to the War Child Alliance Foundation. The 2024 closing balances consist of:

■ Unrestricted funds: £2.9 million (2023: £2.5 million)

Continuity Business Reserves: £2.6 million (2023: £2.2 million including the Working capital reserve)

Tangible Fixed Assets £27,000 (2023: £39,000)

Designated Reserves £275,000 (2023: £287.000)

Restricted funds: £1.0 million (2023: £3.4 million)

#### **Reserves policy**

War Child UK's reserves policy is as per the agreement with the War Child Alliance Foundation as agreed during the Alliance transition; the desired level of free reserves is a minimum of four months and a maximum of nine months of core costs. This is the level deemed appropriate for the Alliance Foundation and fundraising members to balance the need to maintain financial resilience if income or expenditure levels fluctuate whilst also not retaining income for longer than is needed. At the end of 2024 War Child UK has 5 months cover, in line with this policy.

#### UNRESTRICTED RESERVES

War Child UK has previously had two reserve funds within it's free reserves; a continuity business reserve which was held at all times to mitigate against the risks in War Child UK's operating environment and a Working capital reserve to manage income fluctuations throughout the year.

Following the Alliance transition and the reduction in risks generated by programme activities, these funds have now been combined within the business continuity fund. These funds will be maintained in line with our Alliance agreement to manage our working capital and business continuity risks.

Business continuity fund: This fund represents the accumulated unrestricted surplus and is maintained in line with the War Child Alliance agreement to manage our working capital and business continuity risk. We are ending the year with funds of £2.6 million, which is an increase on the combined figure in 2023 (£2.2 million). War Child UK will work with the Alliance to spend funds which are not required to manage business continuity risk in 2025.

- Tangible Fixed Assets. The current value of War Child UK's tangible fixed assets is £27,000.
- Designated Reserve: Funds raised through specific appeals in 2021 and 2022 amounting to £275,000 at the close of the year, have been set aside by our Trustees in support of the Ukraine Emergency Response. Funds will be transferred to the War Child Alliance foundation over the course of the next year.

#### 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 2024 were £1.0 million, a decrease of £2.4 million compared with the 2023 year-end position. The reduction is a result of the in-year restricted deficit and transferring £1.8m of funds relating to grants in overseas country offices to the War Child Alliance foundation.

Restricted funds of £3.0m have been transferred to the Alliance Foundation in 2024. £2.6m of which were raised in 2024 and £0.4m were funded from restricted reserves generated in previous financial years.

#### **Going concern**

The Trustees have reviewed War Child UK's reserves and Continuity Business Reserves position in light of the reserves policy discussed above. They have reviewed the group's forecasts, projections, and risk assessed income and expenditure and have

a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future. With organisational growth forecast across restricted and unrestricted income streams, the Trustees have approved the 2025 budget. They are confident that the planned reserves are sufficient at the year end to manage any foreseeable downturn in the UK and global economy. The Trustees consider that there is a reasonable expectation that War Child UK 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.

#### **Investment policy**

War Child UK's investment policy is to protect our capital. Tolerance to capital instability is low, and the charity adopts a relatively cautious attitude to risk. War Child UK'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. Current investments are £24,000.

War Child UK's 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.

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# TRUSTEES' RESPONSIBILITIES

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

Company law requires the Directors to prepare financial statements for each financial year.

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

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

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

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

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

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

The Trustees' Annual Report, which includes the Strategic Report, was approved on behalf of the board by John Fallon on 15 July 2025.

John Fallon, Chair of the Trustees

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WAR CHILD

#### **Opinion**

We have audited the financial statements of War Child (the "charitable company") and its subsidiary (the "group") for the year ended 31 December 2024 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Charity Balance Sheets, the Consolidated Statement of Cash Flow 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 2024 and of the group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the 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 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

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WAR CHILD

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 and the strategic 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 strategic report 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:

- the parent company has not kept adequate accounting records; or
- the parent company 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 set out on page 68, 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.

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

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.

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

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# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WAR CHILD

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 noncompliance 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.

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

## **Use of our report**

This report is made solely to the 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.

Janne Me

Jayne Rowe Senior Statutory Auditor

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

London

Date: 25 July 2025



## Consolidated statement of financial activities for the year ended 31 December 2024

(including the Income & Expense account)

	NOTES	UNRESTRICTED FUNDS	RESTRICTED FUNDS	2024 TOTAL	2023 TOTAL
		£000	£000	£000	£000
INCOME FROM:					
Donations and legacies					
Donations and legacies		4,389	367	4,756	5,106
In-kind		145	-	145	-
Other trading activities					
Events		2,878	362	3,240	2,747
Lotteries		3,000	-	3,000	3,400
		10,412	729	11,141	11,254
Charitable activities					
Grants	13	2	1,879	1,881	7,598
Investment Income		49	-	49	-
Foreign exchange gain		20	-	20	45
Total income		10,483	2,608	13,091	18,896
EXPENDITURE ON:					
Raising funds	_				
Fundraising costs for donations and legacies	3	4,180		4,180	3,975
Charitable activities					
Project Costs	3,13	3	49	52	15,331
Alliance Foundation	3	5,299	3,016	8,315	
Information and campaigns	3	153	-	153	356
Total expenditure		9,635	3,065	12,700	19,661
No.4 ! //		0.40	/457	701	17//
Net income/(expenditure)		848	(457)	391	(766)
Transfers between funds		67	(67)	-	-
Transfer to War Child Alliance 1st Jan 2024		(534)	(1,824)	(2,358)	-
Total funds brought forward 2023		2,491	3,391	5,882	6,648
Total funds carried forward	11	2,872	1,043	3,915	5,882

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 77 to 94 form part of these financial statements.

## Consolidated and Charity Balance Sheets as at 31 December 2024

Company number: 03610100		Group		Charity	
Charity number: 1071659	NOTES	2024	2023	2024	2023
		£000	£000	£000	£000
FIXED ASSETS					
Tangible assets	5	27	39	27	39
Intangible assets	6				_
Investments	7	24	24	22	24
	,	51	62	49	62
CURRENT ASSETS					
Debtors	8	3,123	4,288	3,060	4,288
Cash at bank		5,719	4,195	5,621	4,164
		8,842	8,483	8,681	8,452
Creditors: falling due within one year	9	(4,978)	(2,664)	(4,815)	(2,628)
Net current assets		3,864	5,819	3,866	5,824
Net assets	11	3,915	5,881	3,915	5,886
THE FUNDS OF THE CHARITY Unrestricted funds	11				
Continuity Business Reserve		2,570	2,000	2,570	2,000
Working Capital Reserve		-	165	-	170
Designated		275	287	275	287
Tangible Fixed Assets		27	39	27	39
Restricted funds	13	1,043	3,391	1,043	3,391
		7.015	F.000	W 015	E 00E
		3,915	5,882	3,915	5,887

The surplus for the financial year for the Parent Charity only was £177,743 (2023: deficit of £953,630), which excludes the profit of £217,085 from the trading subsidiary. The notes on pages 77 to 94 form part of these financial statements. These financial statements were approved by the Trustees, authorised for issue on 15th July 2025 and signed on their behalf by:

John Fallon,

Chair of the Trustees

## Consolidated Statement of Cash Flow for the year ended 31 December 2024

	NOTES	2024	2023
		£000	£000
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net cash inflow from operating activities	Α	1,546	950
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of fixed assets		(22)	(40)
CASH FLOWS FROM FINANCING ACTIVITIES:		_	_
ONOTITE STOTION THANKS IN A STOTIC			
Net increase in cash:		1,524	910
Cash at bank and in hand at the beginning of the year		4,195	3,285
Cash at bank and in hand at the end of the year	В	5,719	4,195
Notes to the cashflow statement			
		2024	2023
A. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH			
FLOW FROM OPERATING ACTIVITIES	ı	£000	£000
Net incoming resources		391	(766)
Transfer to War Child Alliance		(2,358)	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Depreciation & amortisation		23	21
Losses on disposal of fixed assets		11	
Decrease in debtors		1,165	722
Increase in creditors falling due within one year		2,314	972
Net cash inflow from operating activities		1,546	950
		2024	2023
B. ANALYSIS OF CASH AND CASH EQUIVALENTS		£000	£000
·			
Cash in hand and at bank		5,719	4,195
Total cash and cash equivalents		5,719	4,195

## Notes forming part of the financial statements for the year ended 31 December 2024

## 1. Accounting policies

## CHARITY AND COMPANY INFORMATION

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

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

### **BASIS OF ACCOUNTING**

The consolidated Financial Statements have been prepared under the historical cost convention in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - effective 1 January 2019.

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

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

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

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

The Trustees have reviewed War Child's reserves and Continuity Business Reserves position in light of the reserves policy discussed above. They have reviewed the group's forecasts, projections, and risk assessed income and expenditure and have a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future. With organisational growth forecast across restricted and unrestricted income streams, the Trustees have approved the 2025 budget. They are confident that the planned reserves are sufficient at the year end to manage any foreseeable downturn in the UK and global economy. The Trustees consider that there is a reasonable expectation that War Child has adequate resources to continue in operational existence for the foreseeable future and for this reason, they continue to adopt the 'going concern' basis in preparing the accounts.

## CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies, which are described in this note,

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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. There are no material areas of judgment or estimates in the accounts.

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

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

### INCOME

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

- Donations and Lotteries are recognised when War Child becomes entitled to the funds, when the amount can be measured reliably and where receipt is probable.
- Legacies subject to a life interest by another party will not be recognised. Pecuniary legacies will be recognised when the legacy is received or where there is sufficient evidence that receipt is probable. Residuary legacies are recognised at the earlier of cash received or notification of an interim distribution or estate accounts having been approved by the executors.
- Grants, where related to performance and specific deliverables, are accounted for as

the charity earns the right to consideration by its performance. Where the grant is received in advance of performance, its recognition is deferred and included in creditors. Where entitlement occurs before the grant is received, it is accrued in debtors.

- Other grants are recognised where the terms and conditions of a grant have been fulfilled and the charity is entitled to the funds.
- Other income is recognised on an accruals basis when the charity becomes entitled to the resource.

#### DONATED GOODS AND SERVICES

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 the War Child Alliance Foundation to fund the War Child Alliance's charitable activities. Once this expenditure is committed, these payments are recognised as grant expenditure in the Statement of Financial Activities and in the expenditure note.

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 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

Fixtures and fittings

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

5 years IT software & equipment 3 years

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.

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## 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.

## **REDUNDANCY PAYMENTS**

Redundancy payments are recognised as an expense in the period in which the charity is demonstrably committed to terminating the employment of one or more employees. A provision is made when there is a formal redundancy plan that has been communicated to affected staff by the reporting date, creating a valid expectation that the redundancies will proceed.

### **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

financial activities						
	NOTES	UNRESTRICTED FUNDS	RESTRICTED FUNDS	2023 TOTAL		
		£000	£000	£000		
INCOME FROM:						
Donations and legacies						
Donations and legacies		3,489	1,618	5,106		
In-kind	3	-	-	-		
Other trading activities						
Events		2,747	-	2,747		
Lotteries	3	3,400	-	3,400		
		9,636	1,618	11,254		
Charitable activities						
Grants	14	-	7,598	7,598		
Income from disposal		-	-	-		
Foreign exchange gain		45	-	45		
Total income		9,681	9,215	18,896		
EXPENDITURE ON:						
Raising funds						
Fundraising costs for donations and legacies	4	3,975	(1)	3,975		
Charitable activities						
Project costs	4,14					
Afghanistan		1,022	4,115	5,137		
Occational Africa on Demodalia		000	(00	1.500		

#### Central African Republic 902 620 1.522 Democratic Republic of Congo 803 792 1,595 Iraq 537 1,274 1,811 Ukraine 823 823 Syria 404 404 Yemen 1.067 1.733 666 UK overseas support 2,203 100 2,303 Information & Campaigns 356 356 4 **Total expenditure** 10,465 9,196 19,661 Net (expenditure)/income (785)19 (766)**Transfers between funds** (369)369

3,645

2,491

12

3,003

3,391

6,648

5,882

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Total funds brought forward

**Total funds carried forward** 

## 3. Analysis of expenditure

	GRANTS	STAFF	SUPPORT	GOVERNANCE	OTHER DIRECT COSTS	2024	2023
	£000	£000	£000	£000	£000	£000	£000
Expenditure on raising funds	-	2,199	497	17	1,467	4,180	3,975
Charitable expenditure							
Project Costs Alliance Foundation	7,291	42	6 990	- 34	4	52 8,315	15,331 -
Information and campaigns	-	109	18	1	25	153	356
	7,291	151	1,014	35	29	8,521	15,687
Total Expenditure	7,291	2,350	1,511	52	1,496	12,700	19,661

- Total support costs were £1,511,000 (2023: £2,344,000). The support function costs of the executive office as well as finance, HR, IT and administration. Support costs include employee emoluments totalling £726,162 (2023: £901,009) as well as the costs of property, asset management, insurance, communication. Staff costs include benefits totalling £11,500 (2023: £89,617) which do not constitute emoluments. These benefits include workplace nursery fees, access to Open up and online GP service and life insurance.
- Group governance costs include external audit fees and associated costs of £52,000 (2023: £28,980).
- 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 non-staff costs relating to fundraising such as event and marketing costs.
- Grant costs include the payment of funds to the War Child Alliance Foundation. This includes restricted funds of £3,016,000, £2,574,000 of which were raised in 2024 and £442,000 which is funded from restricted reserves as detailed in note 13.

  An unrestricted contribution of £4,190,000 has been committed as agreed in the War Child Alliance 2024 annual plan. A breakdown of the restricted grant expenditure by country is:

RESTRICTED EXPENDITURE BY COUNTRY VIA THE ALLIANCE	
FOUNDATION	£000
Afghanistan	692
Central African Republic	176
Democratic Republic of Congo	357
Occupied Palestinian territory	577
South Sudan	128
Syria	67
Iraq	51
Ukraine	293
Children's Emergency Fund	34
Yemen	641
Total	3,016

## 4. Employee emoluments

	2024	2023
	£000	£000
UK STAFF COSTS INCLUDE THE FOLLOWING:		
■ Wages and salaries	2,587	3,884
Social security costs	270	390
Pension contributions (defined contribution pension schemes)	157	183
OVERSEAS AID WORKERS		
■ Wages and salaries	-	126
Social security costs	-	20
Pension contributions (defined contribution pension schemes)	-	3
Overseas National Staff costs	-	4,207
	3,014	8,813

In addition to the amounts listed above. Staff received benefits totalling £11,500 (2023: £89,617) which do not constitute emoluments. These benefits include Workplace nursery fees, access to Open up and online GP service and life insurance.

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

	2024	2023
	NUMBER	NUMBER
£60,000 - £69,999	5	4
£70,000 - £79,999	2	4
£80,000 - £89,000	-	2
£90,000 - £99,999	1	-
£100,000 - £109,999	-	-
£110,000 - £119,999	-	-
£120,000 - £129,999	-	-
£130,000 - £139,999	-	1

- A total of £506,262 (2023: £1,015,052) was paid to key management in emoluments in the year.
- A total of £38,939 (2023: £42,991) was paid by War Child into a defined contribution pension scheme for 9 (2023: 11) higher-paid employees.
- £44,800 (2023: £67,700) was paid by War Child in redundancy costs during the year.
- None of the trustees received any emoluments. No expenses were reimbursed to trustees in the year (2023: £0).

At War Child volunteers are key for the continued success of our fundraising events and contribute 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 likeminded 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. The reasons for the significant variance compared to 2023 is the transition to the War Child Alliance structure.

	2024	2023
	NUMBER	NUMBER
UK		
Charitable expenditure	1	24
Fundraising	47	42
Management and		
Administration	10	17
	58	83
Overseas		
International aid workers	-	16
National staff	-	352
	58	451

## 5. Tangible Fixed Assets - Group and Charity

	MOTOR VEHICLES	IT EQUIPMENT	FIXTURE & FITTINGS	TOTAL
	£000	£000	£000	£000
Cost or valuation				
At 31 December 2023	172	346	374	892
Additions	-	11	11	22
Disposals	(172)	(102)	(106)	(380)
Adjustment	-	34	-	34
At 31 December 2024	-	289	279	568
Accumulated depreciation				
At 31 December 2023	172	312	368	852
Charge for the year	-	19	4	23
Disposals	(172)	(89)	(106)	(367)
Adjustment	-	33	-	33
At 31 December 2024	-	275	266	541
Net book value				
At 31 December 2024	-	14	13	27
At 31 December 2023	-	33	6	39

## 6. Intangible Assets - Group and Charity

	IT SOFTWARE £000
Cost or valuation	
At 1 January 2024	131
Additions	-
Disposals	(74)
At 31 December 2024	57
Accumulated depreciation	
At 1 January 2024	131
Charge for the year	-
Disposals	(74)
At 31 December 2024	57
Net book value	
At 31 December 2024	-
At 31 December 2023	

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## 7. Investments - Group and Charity

INVESTMENTS	WORKS OF ART	INVESTMENT IN SUBSIDIARY COMPANIES	TOTAL
	£000	£000	£000
Valuation			
At 1 January 2024	24	-	24
Disposals		-	-
At 31 December 2024	24	-	24

### INVESTMENT IN SUBSIDIARY IN COMPANY:

NAME	COUNTRY AOF 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		Turn	over	Profit for the year	
	2024	2023	2024	2023	2024	2023
	£000	£000	£000	£000	£000	£000
War Child Trading	-	-	244	236	217	188

The principal activity of War Child Trading Limited (Company number: 05100189, registered address: Part Fourth Floor East, Dunn's Hat Factory, 106-110 Kentish Town Road, London, NW1 9PX) is the organisation of events and the sale of goods in order to raise funds for the War Child registered charity. All profits are transferred to War Child by Gift Aid.

Amounts owed to War Child Trading Limited as at the balance sheet date totalled £142,000 (2023: £17,000, owed to War Child Trading Limited). War Child Trading Limited will donate £217,085 to War Child in 2024 (2023: £188,000) to War Child. A total of £nil (2023: £nil) was recharged from War Child to War Child Trading Limited in the year in relation to management charges.

### 8. Debtors

DEBTORS		Group	Charity		
	2024	2023	2024	2023	
	£000	£000	£000	£000	
Due within one year					
Other debtors	389	501	385	499	
Accrued income	2,507	3,494	2,448	3,480	
Advances to partners	-	81	-	81	
Inter group balances Debtor	-	-	-	17	
Prepayments	227	212	227	212	
	3,123	4,288	3,060	4,288	

Accrued income includes institutional funding, income from the Guardian and Observer newspaper appeal, Gift aid and committed donations where cash was yet to be received at year end, largely from our Wassail event in December 2024. Included within the other debtors is £130,000 for the lease deposit for our London premises and funds in our income platforms at year end, due to be transferred to War Child.

## 9. Creditors: amounts falling due within one year

		Group	Charity		
	2024	2023	2024	2023	
	£000	£000	£000	£000	
Taxation and social security	134	272	116	244	
Other creditors	4,418	476	4,418	469	
Accruals and deferred income	426	1,914	424	1,914	
Inter group balances Creditor	-	-	(143)	-	
	4,978	2,664	4,815	2,628	

Other creditors includes £3,710,032 owed to the War Child Alliance at 31st December 2024, which largely relates to the 2024 unrestricted contribution which will be settled in 2025, and £582,001 of grant income due to be returned to the donor where the expenditure was not committed. Accruals and deferred income includes £426,361 of year end accruals largely relating to December fundraising activity and the rent free period on the office lease.

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## **10. Operating Leases**

The amounts payable under operating leases during the year were £309,125 (2023: £305,272) which includes property service charges not included in lease contract.

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

#### LAND AND BUILDINGS

	2024	2023
	£000	£000
Within I year	259	259
2 to 5 years	433	692
	692	951

## 11. Analysis of group net assets between funds

#### FUND BALANCES AT 31 DECEMBER 2024 ARE REPRESENTED BY:

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	2024 TOTAL	2023 TOTAL
	£000	£000	£000	£000
Fixed assets	27	-	27	39
Intangible assets	-	-	-	-
Investments	24	-	24	24
Net current assets/ (liabilities)	2,821	1,043	3,864	5,820
Total net assets	2,872	1,043	3,915	5,883

## UNRESTRICTED FUNDS AT 31 DECEMBER WERE THEREFORE MADE UP AS FOLLOWS:

	At 31 December 2023			Movement during the year			
	£000	TRANSFER TO WCA	INCOME £000	EXPENSE £000	TRANSFER £000	£000	
Continuity Business Reserve	2,000	(534)	10,483	(9,623)	244	2,570	
Working Capital Reserve	165	-	-	-	(165)	-	
Designated for reserves	287	-	-	-	(12)	275	
Tangible Fixed Assets	39	-	-	(12)	-	27	
Total net assets	2,491	(534)	10,483	(9,635)	67	2,872	

Continuity business reserve. This is held at all times by the organisation to mitigate against the risks in War Child UK's operating environment and working capital risks. The risk profile to War Child UK has changed as a result of the post alliance structure as the programme activity now resides under the War Child Alliance Foundation. Therefore, this fund has been combined with the Working capital fund to manage both business continuity and working capital risk.

Tangible Fixed Assets. The current value of War Child UK's tangible fixed assets is £27,000

**Designated Reserve.** Funds raised through specific appeals in 2021 and 2022 amounting to £275,000 at the close of the year, have been set aside by our Trustees in support of the Ukraine Emergency Response. Funds will be transferred to the War Child Alliance Foundation over the course of the next year.

## 12. Prior year analysis of group net assets between funds

#### FUND BALANCES AT 31 DECEMBER 2023 ARE REPRESENTED BY:

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

### UNRESTRICTED FUNDS AT 31 DECEMBER WERE THEREFORE MADE UP AS FOLLOWS:

#### Movement during the year

	AT 31 DECEMBER 2023	INCOME	EXPENSE	TRANSFER	AT 31 DECEMBER 2023
	£000	£000	£000	£000	£000
Continuity Business Reserve	2,200	-	-	(200)	2,000
Working Capital Reserve	1,133	9,681	(10,439)	(209)	165
Designated for reserves	287	-	-	-	287
Tangible Fixed Assets	25	-	(27)	40	38
Total net assets	3,645	9,681	(10,465)	(369)	2,491

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## 13. Restricted Funds

£000	2023	TRANSFER TO WCA	INCOME	EXPENDITURE	TRANSFER	2024
Afghanistan - Earthquake Appeal	9	(9)	-	-	-	-
Afghanistan - CHL	15	(15)	-	-	-	-
Afghanistan - ECW	(4)	4	-	<del>.</del>	-	-
Afghanistan - ECW/Save the Children	3	(3)	-	-	· -	-
Afghanistan - ECW-BRAC	18	(18)	-	-	-	-
Afghanistan - FCDO Aid Match	(4)	4	216	(216)	-	-
Afghanistan - OCHA	434	(434)	-	-	-	-
Afghanistan - Other grants & donations	(10)	10	10	(10)	-	1.4.7
Afghanistan - UNICEF - HPD	150	(150)	-	-	-	-
Afghanistan - UNICEF UAM	112	(112)	-	-	-	_
Afghanistan - UNICEF	114	(114)	-	-	-	-
Afghanistan- FCDO IPS	-	-	30	(30)	-	-
Afghanistan- FCDO SHAPE	-	-	465	(465)	9	-
Can't Wait to Learn (WCH)- People's Post Code	270	-	-	(270)		-
Can't Wait to Learn (WCH)	224	(224)	-	-	-	IX.
Central African Republic - Piece of Mind	67	(67)	-	-	-	- `
Central African Republic - Stanley Thomas Johnson	32	(32)	85	(85)	-	-
Children Emergency Fund	17	(17)	4	(4)	-	-
Children Emergency Fund - The Mackintosh Foundation	-	S. J.	30	(30)	-	-
Decca- Emergency Funding	66	-	-	(15)	-	51
Democratic Republic of Congo - CRH Trust	3	(3)	15	(15)	-	
Democratic Republic of Congo - Fifty Eight	(4)	4	-	-	-	-
Democratic Republic of Congo - Leri Charitable Trust	-	15	15	(30)	-	-
Democratic Republic of Congo - Rangoonwala Foundation	(2)	2	-	-	) -	-
Democratic Republic of Congo - UNICEF	3	(3)	-	-	-	-
Democratic Republic of Congo -Allan and Nesta Ferguson Charitable Trust	-	-	15	(15)	-	-

Democratic Repul Medlock Foundati Democratic Repul Jacobson Democratic Repul Fraxinus Charitabl DRC- Other grants DRC, South Sudar Gaza and OPT- Ar Gaza- Other grants Gaza- Emergency Gaza-The P&G Charq - ECW Iraq - GIZ Iraq - UNICEF Iraq - Legacy Incor Lebanon- Other grants & dor Sudan- Adlib Four Sudan- Artists for South Sudan- The Syria- Emergency Syria- Other grants Syria- Other grants Syria- The Geoff Hukraine - Emerger Yemen - FCDO Aid Yemen - OCHA	- Children in Conflict	614 13 173 24	(614) (13) (173) (24)	- - -	- - -	- - -	- - -
Democratic Repul Medlock Foundati Democratic Repul Jacobson Democratic Repul Fraxinus Charitabl DRC- Other grants DRC, South Sudar Gaza and OPT- Ar Gaza- Other grants Gaza- Emergency Gaza-The P&G Chara - GIZ Iraq - UNICEF Iraq - UNICEF Iraq - Legacy Incor Lebanon- Other grants & dois Sudan- Adlib Four Sudan- Artists for South Sudan- The Syria- Emergency Syria- Other grants Syria- Other grants Syria- The Geoff Hukraine - Emerger Yemen - FCDO Aid Yemen - OCHA		13	(13)	-	-		-
Democratic Repul Medlock Foundati Democratic Repul Jacobson Democratic Repul Fraxinus Charitabl DRC- Other grants DRC, South Sudar Gaza and OPT- Ar Gaza- Other grants Gaza- Emergency Gaza-The P&G Ch Iraq - GIZ Iraq - UNICEF Iraq - Legacy Incor Lebanon- Other grants & doi OPT- Emergency & OPT- Private Dono Other grants & doi Sudan- Adlib Four Sudan- Artists for South Sudan- The Syria- Emergency Syria- Other grants Syria- Other grants Syria- The Geoff Hukraine - Emerger Yemen - FCDO Aid Yemen - OCHA	ondill Foundation			-	-	-	-
Democratic Repul Medlock Foundati Democratic Repul Jacobson Democratic Repul Fraxinus Charitable DRC- Other grants DRC, South Sudar Gaza and OPT- Ar Gaza- Other grants Gaza- Emergency Gaza-The P&G Chelraq - GIZ Iraq - UNICEF Iraq - Legacy Incort Lebanon- Other grants & dorson OPT- Emergency OPT- Private Dono Other grants & dorson Sudan- Adlib Four Sudan- Artists for South Sudan- The Syria- Emergency Syria- Other grants Syria- Other grants Syria- The Geoff Hukraine - Emerger Yemen - FCDO Aid		614	(014)				
Democratic Repul Medlock Foundati Democratic Repul Jacobson Democratic Repul Fraxinus Charitabl DRC- Other grants DRC, South Sudar Gaza and OPT- Ar Gaza- Other grants Gaza- Emergency Gaza-The P&G Ch Iraq - GIZ Iraq - UNICEF Iraq- Legacy Incor Lebanon- Other grants & doi OPT- Emergency & OPT- Private Dono Other grants & doi Sudan- Adlib Four Sudan- Artists for South Sudan- The Syria- Emergency Syria- Other grants Syria- Other grants Syria- The Geoff Hukraine - Emergency			(/1/1)	-	-	-	-
Democratic Repul Medlock Foundati Democratic Repul Jacobson Democratic Repul Fraxinus Charitabl DRC- Other grants DRC, South Sudar Gaza and OPT- Ar Gaza- Other grant Gaza- Emergency Gaza-The P&G Ch Iraq - GIZ Iraq - UNICEF Iraq - UNICEF Iraq - Legacy Incor Lebanon- Other grants & doi OPT- Private Dono Other grants & doi Sudan- Adlib Four Sudan- Artists for South Sudan- The Syria- Emergency Syria- Other grants Syria- The Geoff Formal Common Contact of the Conta	Aid Match	-	-	641	(641)	82	82
Democratic Repul Medlock Foundati Democratic Repul Jacobson Democratic Repul Fraxinus Charitabl DRC- Other grants DRC, South Sudar Gaza and OPT- Ar Gaza- Other grants Gaza- Emergency Gaza-The P&G Chiraq - GIZ Iraq - UNICEF Iraq - Legacy Incor Lebanon- Other grants & dor OPT- Private Dono Other grants & dor Sudan- Adlib Four Sudan- Artists for South Sudan- The Syria- Emergency Syria- Other grants	ency Response	547	-	49	(23)	-	573
Democratic Repul Medlock Foundati Democratic Repul Jacobson Democratic Repul Fraxinus Charitabl DRC- Other grants DRC, South Sudar Gaza and OPT- Ar Gaza- Other grants Gaza- Emergency Gaza-The P&G Ch Iraq - ECW Iraq - GIZ Iraq - UNICEF Iraq- Legacy Incor Lebanon- Other grants & dor OPT- Emergency & OPT- Private Dono Other grants & dor Sudan- Adlib Four Sudan- Artists for South Sudan- The Syria- Emergency	Herrington Foundation	-	-	25	(25)	-	-
Democratic Repul Medlock Foundati Democratic Repul Jacobson Democratic Repul Fraxinus Charitabl DRC- Other grants DRC, South Sudar Gaza and OPT- Ar Gaza- Other grants Gaza- Emergency Gaza-The P&G Chiraq - GIZ Iraq - UNICEF Iraq - Legacy Incor Lebanon- Other grants & doi OPT- Private Dono Other grants & doi Sudan- Adlib Four South Sudan- The	nts and donations	-	-	3	(3)	-	-
Democratic Repul Medlock Foundati Democratic Repul Jacobson Democratic Repul Fraxinus Charitabl DRC- Other grants DRC, South Sudar Gaza and OPT- Ar Gaza- Other grants Gaza- Emergency Gaza-The P&G Ch Iraq - GIZ Iraq - UNICEF Iraq - Legacy Incor Lebanon- Other grants & do OPT- Private Dono Other grants & do Sudan- Adlib Four Sudan- Artists for	cy response	158	-	5	(22)	-	140
Democratic Repul Medlock Foundati Democratic Repul Jacobson Democratic Repul Fraxinus Charitable DRC- Other grants DRC, South Sudar Gaza and OPT- Ar Gaza- Other grants Gaza- Emergency Gaza-The P&G Chelraq - GIZ Iraq - UNICEF Iraq - Legacy Incor Lebanon- Other grants & dor OPT- Private Dono Other grants & dor Sudan- Adlib Four	ne EA Foundation	-	-	20	(20)	-	, -
Democratic Repul Medlock Foundati Democratic Repul Jacobson Democratic Repul Fraxinus Charitabl DRC- Other grants DRC, South Sudar Gaza and OPT- Ar Gaza- Other grants Gaza- Emergency Gaza-The P&G Ch Iraq - GIZ Iraq - UNICEF Iraq- Legacy Incor Lebanon- Other grants & dor OPT- Private Dono Other grants & dor	or Aid	-	/1 -	82	(82)	-	-
Democratic Repul Medlock Foundati Democratic Repul Jacobson Democratic Repul Fraxinus Charitable DRC- Other grants DRC, South Sudar Gaza and OPT- Ar Gaza- Other grants Gaza- Emergency Gaza-The P&G Charaq - GIZ Iraq - UNICEF Iraq - Legacy Incor Lebanon- Other grants OPT- Emergency and OPT- Private Dono	oundation	~ -	7-	10	(10)	-	-
Democratic Repul Medlock Foundati Democratic Repul Jacobson Democratic Repul Fraxinus Charitabl DRC- Other grants DRC, South Sudar Gaza and OPT- Ar Gaza- Other grants Gaza- Emergency Gaza-The P&G Chara - ECW Iraq - GIZ Iraq - UNICEF Iraq- Legacy Incor Lebanon- Other grants OPT- Emergency and Control of the control of th	lonations	(8)	443	-	(96)	(149)	190
Democratic Repul Medlock Foundati Democratic Repul Jacobson Democratic Repul Fraxinus Charitabl DRC- Other grants DRC, South Sudar Gaza and OPT- Ar Gaza- Other grant Gaza- Emergency Gaza-The P&G Charaq - ECW Iraq - GIZ Iraq - UNICEF Iraq- Legacy Incor Lebanon- Other grants	nor	3-	-	50	(50)	-	-
Democratic Repul Medlock Foundati Democratic Repul Jacobson Democratic Repul Fraxinus Charitabl DRC- Other grants DRC, South Sudar Gaza and OPT- Ar Gaza- Other grants Gaza- Emergency Gaza-The P&G Chara - ECW Iraq - GIZ Iraq - UNICEF Iraq- Legacy Incor	y appeal		-	147	(147)	-	-
Democratic Repul Medlock Foundati Democratic Repul Jacobson Democratic Repul Fraxinus Charitabl DRC- Other grants DRC, South Sudar Gaza and OPT- Ar Gaza- Other grant Gaza- Emergency Gaza-The P&G Ch Iraq - ECW Iraq - GIZ Iraq - UNICEF	grants and donations	5	-	5	-	-	5
Democratic Repul Medlock Foundati Democratic Repul Jacobson Democratic Repul Fraxinus Charitabl DRC- Other grants DRC, South Sudar Gaza and OPT- Ar Gaza- Other grant Gaza- Emergency Gaza-The P&G Char Iraq - GIZ	ome		-	51	(51)	-	-
Democratic Repul Medlock Foundati Democratic Repul Jacobson Democratic Repul Fraxinus Charitabl DRC- Other grants DRC, South Sudar Gaza and OPT- Ar Gaza- Other grant Gaza- Emergency Gaza-The P&G Ch Iraq - ECW		(5)	5	-	~ <u>-</u>	-	-
Democratic Repul Medlock Foundati Democratic Repul Jacobson Democratic Repul Fraxinus Charitabl DRC- Other grants DRC, South Sudar Gaza and OPT- Ar Gaza- Other grant Gaza- Emergency Gaza-The P&G Ch		109	(109)		-	-	-
Democratic Repul Medlock Foundati Democratic Repul Jacobson Democratic Repul Fraxinus Charitabl DRC- Other grants DRC, South Sudar Gaza and OPT- Ar Gaza- Other grant Gaza- Emergency		17	(17)			-	-
Democratic Repul Medlock Foundati Democratic Repul Jacobson Democratic Repul Fraxinus Charitabl DRC- Other grants DRC, South Sudar Gaza and OPT- Ar Gaza- Other grants		-		5	(5)	-	-
Democratic Repul Medlock Foundati Democratic Repul Jacobson Democratic Repul Fraxinus Charitabl DRC- Other grants DRC, South Sudar Gaza and OPT- Ar		125	(49)	208	(282)	_	2
Democratic Repul Medlock Foundati Democratic Repul Jacobson Democratic Repul Fraxinus Charitabl DRC- Other grants DRC, South Sudar	nts and donations	-	-	12	(12)	-	-
Democratic Repul Medlock Foundati Democratic Repul Jacobson Democratic Repul Fraxinus Charitabl DRC- Other grants		_	_	82	(82)	_	_
Democratic Repul Medlock Foundati Democratic Repul Jacobson Democratic Repul Fraxinus Charitabl	lan, Syria - FCDO BCC	7	_	49	(49)	_	_
Democratic Repul Medlock Foundati Democratic Repul Jacobson Democratic Repul		28	(28)		-		-
Democratic Repul Medlock Foundati Democratic Repul	public of Congo -The able Trust	-	-	50	(50)	-	
Democratic Repul Medlock Foundati	oublic of Congo -Miles		- ر	20	(20)		
of Democracy, Hu				10	(10)		- -
Democratic Repul	oublic of Congo -Bureau Human Rights and Labor	83	(83)	156	(156)	-	-
Democratic Repul for Aid	public of Congo -Artists	-	-	44	(44)	-	-

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## 14. Prior year restricted funds

£000	2022	INCOME	EXPENDITURE	TRANSFER	2023
Afghanistan - UNICEF	21	76	17		114
Afghanistan - Other grants & donations	-	-	(10)		(10)
Afghanistan - UNICEF UAM	-	312	(200)		112
Afghanistan - CHL	15	-	-	,	15
Afghanistan – Terre Des Hommes	-	4	(4)	~ .	-
Afghanistan - OCHA	31	433	(30)		434
Afghanistan - OCHA/AHF4	-	223	(223)		-
Afghanistan - ECW/Save the Children	-	14	(11)		3
Afghanistan - OCHA CPiE	-	(27)	27		127
Afghanistan - Open Society International	361	35	(396)		-
Afghanistan - UNICEF - HPD	492	2,957	(3,299)		150
Afghanistan - FCDO AidMatch	-	-	(4)		(4)
Afghanistan - ECW	-	(4)	-		(4)
Afghanistan - ECW-BRAC	-	-	18	8_ ,	18
Central African Republic - UNICEF	-	(245)	(23)	268	-
Central African Republic - UNPBF	14	12	(26)		- 1
Central African Republic - Stanley Thomas					
Johnson Foundation	-	(32)	-	32	- }
Central African Republic - Stanley Thomas Johnson		86	(59)		27
Central African Republic - OCHA		411	(433)	22	27
Central African Republic - GOAC		(47)	(433)	47	
Central African Republic - Piece of Mind	<i>.</i>	146	(79)	47	67
Democratic Republic of Congo - Rangoonwala	_	140	(77)		07
Foundation	-	(2)	-		(2)
Democratic Republic of Congo - UNICEF	160	132	(289)		3
Democratic Republic of Congo - Evan Cornish					
Foundation	3	-	(3)		-
Democratic Republic of Congo - Fifty Eight	3	-	(7)		(4)
Democratic Republic of Congo - DRL	-	538	(455)	1	83
Democratic Republic of Congo - CRH Trust	-	15	(12)	-	3
Democratic Republic of Congo - Geoff		05	(O.F.)		
Herington Foundation	-	25	(25)		-
Iraq - DRL	14	-	(14)		-
Iraq - Clifford Chance	28	700	(28)		-
Iraq - Private Donor	01	309	(301)		8
Iraq - ECW	21	156	(160)		17
Iraq - UNICEF	35	722	(762)		(5)
Iraq - GIZ	-	118	(9)		109

United Kingdom - Jagclife Charitable Trust	10	-	(11)		(1)
United Kingdom - DFID Aid Connect WV	2				
Implementation	3	(3)	· -		(3)
United Kingdom - Afghanistan Appeal -					
restricted	184	(184)		}	⟨\$*; <u></u> -
United Kingdom - GAZA Appeal - restricted	95	125	(95)		125
United Kingdom - Yemen CIC - restricted	248	(248)	-		- عمراکی
United Kingdom - Joseph Rowntree Charitable	13		(17)		
Trust		- E 47	(13)		547
United Kingdom - Ukraine Emergency Response	827	543	(823)		
United Kingdom - Other grants & donations		-	69		69
United Kingdom - Private Donor	-	(28)	(18)		(46)
United Kingdom - Bosnia	-	66	-		66
United Kingdom - Children Emergency Fund		17	-	)	17
United Kingdom - DRC	-	28			28
United Kingdom - Can't Wait to Learn (WCH)	-	224	-		224
United Kingdom - Clifford Chance	± å.	15	-		15
United Kingdom - Material World Foundation	-	(34)	(16)		(50)
United Kingdom - People's Post Code	-	270	-		270
United Kingdom - Stanley Johnson	-	5	-		5
United Kingdom - Syria Appeal	-	471	(313)		158
United Kingdom - Turkey/Syria Earthquake	~~				
fundraiser	-	91	(91)		-
United Kingdom - Afghanistan Earthquake Appeal - restricted	_	9	_		9
Yemen - OCHA	125	824	(335)		614
Yemen - Peter Cundill Foundation	55	-	(42)		13
Yemen - FCDO project	_	89	(89)		_
Yemen - UK Aidmatch	_	117	(117)		_
Yemen - Yemen - GOAC	-	24	-		24
Yemen - Yemen - UNICEF	_	179	(179)		-
Yemen - Yemen - Children in Conflict	248	248	(323)		173
Total	3,003	9,215	(9,196)	369	3,391

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#### **15. Connected charities**

War Child UK 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 UK 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 UK Australia received a loan of £40,669 from War Child in 2018 which will be reviewed again in 2025 to agree when this will be paid back.

### **16. Related Parties**

## WAR CHILD ALLIANCE FOUNDATION

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

All the CEOs and chairs of trustees have signed an 'alliance agreement' – a legally binding document which transfers responsibility of running and funding the country programme from War Child UK (WCUK) to the War Child Alliance Foundation. Once the 2023 accounts were audited and signed off, WCUK, WC

Netherlands and WC Holland (the entity which is now the Alliance Foundation) pooled their free reserves and divided them between the three entities, so each entity had an equitable share of free reserves based on their operation expenditure. In addition, all Country and Alliance Foundation related assets and restricted reserves were transferred to the Alliance Foundation. An asset transfer agreement details this transfer between WCUK and the War Child Alliance Foundation. This includes a transfer of £534,000 free reserves, £1,824,000 restricted reserves which was reflected in the WCUK accounts as at 1st January 2024.

Going forward, WCUK will transfer all programme related restricted funds to War Child Alliance Foundation to ensure they are spent in line with their restrictions. WCUK will also make a contribution of unrestricted funds annually as agreed through the annual planning process in line with the Alliance Agreement. In 2024, WCUK granted £3,016,000 of restricted funds and £4,190,000 of unrestricted funds to the War Child Alliance Foundation.

### OPEN MOBILE GLOBAL

Open Mobile Global is a UK-based company providing mobile payment services to charities. James Briggs, a Trustee of War Child UK, is also the Director of Open Mobile Global. Open Mobile Global received payment of £3,765 for services provided to War Child UK in 2024 (2023: £846), of which £2,654 was accrued into 2023.

## DONATIONS FROM TRUSTEES

During 2024 War Child UK received donations without conditions totalling £1,800 from Trustees of the Charity.

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