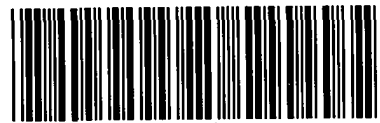


COMPANY REGISTRATION NUMBER: NI030093
CHARITY REGISTRATION NUMBER: NI103945

**Frontline Development
Company Limited by Guarantee
Unaudited Financial Statements
31 October 2020**

MONDAY



JA913055

JNI

19/07/2021

#120

COMPANIES HOUSE

AUBREY CAMPBELL & COMPANY

Chartered Accountants
631 Lisburn Road
Belfast
BT9 7GT

Frontline Development
Company Limited by Guarantee
Financial Statements
Year ended 31 October 2020

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	4
Statement of financial activities (including income and expenditure account)	5
Statement of financial position	6
Notes to the financial statements	7

Frontline Development
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 October 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 October 2020.

Reference and administrative details

Registered charity name Frontline Development

Charity registration number NI103945

Company registration number NI030093

Principal office and registered office 19 Robinson Road
Bangor
BT19 6NJ

The trustees

Mr A George	
Mr T McDowell	
Mrs A McDowell	(Retired 6 November 2019)
Mr H Jarvis	(Retired 6 November 2019)
Mr P Betts	
Ms P Smith	(Appointed 6 November 2019)
Mr C Williams	(Appointed 6 November 2019)

Company secretary Ms Pauline Smith

Independent examiner John Magee
631 Lisburn Road
Belfast
BT9 7GT

Structure, governance and management

The company is limited by guarantee and has no share capital. It is recognised as a charity by HM Revenue and Customs and is registered with the Charities Commission.

Frontline Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2020

Objectives and activities

The Charity's objects ("Objects") are the alleviation and relief of poverty and hardship of, and the promotion of education and health among, children and young adults in India and such other developing countries as may seem appropriate from time to time by: (i) providing financial support to build schools, employ teaching and support staff, purchase uniforms, books and materials, provide food and medical care in a caring and secure environment; (ii) provide training and other support services; (iii) provide small grants for further training and micro finance to assist the establishment of small enterprises.

The charity trustees confirm due regard has been paid to the public benefit guidance published by the Charity Commission for Northern Ireland.

Achievements and performance

We have continued to maintain our sponsorship programme supporting children and teenagers in full time education through our partnership with UCCI (United Christian Church of India). This continued during the first 4 months and a regular visit was made in February 2020.

However, this was all changed by the onset of COVID in March 2020.

The Indian authorities closed all schools and effectively they have remained closed throughout the rest of the financial year. Students returned to their homes, and we have had to take on a different role. We have reduced the regular income to our partners as schools have not been running but recognised that staff and infrastructure needed to be maintained if the schools were to re-open.

At the same time, we were acutely aware of the impact a long COVID lockdown was having in the families and communities near the schools and so we engaged in increased fund raising to provide basic food for several hundred families who found themselves in very real poverty. The Indian government provided some basic supplies but often these were very inadequate faced with the level of need. Thanks to the generous support of many we were able to provide over £23,000 of food support which was very appreciated by our partners and the families who benefited.

We continued to maintain good communication with our supporters and kept them informed of the developing situation. This long-term relationship remains the core of all our income, and we are very grateful to them for their loyalty and generosity and have been encouraged in that there has been almost reduction in regular income.

During the year we have seen an increase in our reserves as we have not been able to fully support students, but we do know that there will be expenses to reopen schools when that is possible. Unfortunately, our partners do not have the technology nor do the students to engage in on-line classes.

India is a complex and changing nation but there remain large numbers of especially rural poor who continue to need help and encouragement in their education to look to a more stable future

Frontline Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2020

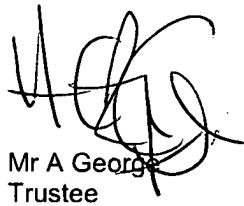
Financial review

There has been an increase in our overall income to £117,511 (2019 £104,628). A surplus of £11,710 occurred in the year (2019 £1,234 deficit).

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on9/07/21..... and signed on behalf of the board of trustees by:



Mr A George
Trustee

Frontline Development

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Frontline Development

Year ended 31 October 2020

I report to the trustees on my examination of the financial statements of Frontline Development ('the charity') for the year ended 31 October 2020.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



John Magee
Independent Examiner

631 Lisburn Road
Belfast
BT9 7GT

Frontline Development
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 October 2020

		Unrestricted funds	2020 Restricted funds	Total funds	2019 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	18,217	98,983	117,200	90,586
Charitable activities	6	276	—	276	7,010
Investment income	7	35	—	35	32
Other income	8	—	—	—	7,000
Total income		<u>18,528</u>	<u>98,983</u>	<u>117,511</u>	<u>104,628</u>
Expenditure					
Expenditure on charitable activities	9,10	12,090	93,601	105,691	105,862
Total expenditure		<u>12,090</u>	<u>93,601</u>	<u>105,691</u>	<u>105,862</u>
Net income/(expenditure) and net movement in funds		<u>6,438</u>	<u>5,382</u>	<u>11,820</u>	<u>(1,234)</u>
Reconciliation of funds					
Total funds brought forward		33,692	871	34,563	35,797
Total funds carried forward		<u>40,130</u>	<u>6,253</u>	<u>46,383</u>	<u>34,563</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 15 form part of these financial statements.

Frontline Development
Company Limited by Guarantee
Statement of Financial Position

31 October 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	16	425	531
Current assets			
Debtors	17	8,483	6,623
Cash at bank and in hand		38,625	28,669
		<u>47,108</u>	<u>35,292</u>
Creditors: amounts falling due within one year	18	<u>1,150</u>	<u>1,260</u>
Net current assets		45,958	34,032
Total assets less current liabilities		46,383	34,563
Net assets		46,383	34,563
Funds of the charity			
Restricted funds		6,253	871
Unrestricted funds		40,130	33,692
Total charity funds	19	46,383	34,563


For the year ending 31 October 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 9/10/21, and are signed on behalf of the board by:


Mr A George
Trustee

The notes on pages 7 to 15 form part of these financial statements.

Frontline Development
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 October 2020

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 19 Robinson Road, Bangor, BT19 6NJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.(a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Frontline Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2020

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Frontline Development
Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2020

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	- 20% reducing balance
-----------	------------------------

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Frontline Development
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 October 2020

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is limited by guarantee and has no share capital. It is recognised as a charity by HM Revenue and Customs and is registered with the Charities Commission.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
General giving	18,217	81,103	99,320
Gift Aid	—	17,880	17,880
	<u>18,217</u>	<u>98,983</u>	<u>117,200</u>

Frontline Development
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 October 2020

5. Donations and legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
General giving	18,373	58,817	77,191
Gift Aid	—	13,395	13,395
	<u>18,373</u>	<u>72,212</u>	<u>90,586</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Travel income	<u>276</u>	<u>276</u>	<u>7,010</u>	<u>7,010</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bank interest receivable type 1	<u>35</u>	<u>35</u>	<u>32</u>	<u>32</u>

8. Other income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Training	<u>—</u>	<u>—</u>	<u>7,000</u>	<u>7,000</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Mission support	9,343	93,601	102,944
Support costs	<u>2,747</u>	<u>—</u>	<u>2,747</u>
	<u>12,090</u>	<u>93,601</u>	<u>105,691</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Mission support	6,593	86,782	93,375
Support costs	<u>12,486</u>	<u>—</u>	<u>12,487</u>
	<u>19,079</u>	<u>86,782</u>	<u>105,862</u>

Frontline Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2020

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2020 £	Total fund 2019 £
Mission support	102,944	1,489	104,433	104,588
Governance costs	—	1,258	1,258	1,274
	<u>102,944</u>	<u>2,747</u>	<u>105,691</u>	<u>105,862</u>

11. Analysis of support costs

	Analysis of support costs £	Total 2020 £	Total 2019 £
General office	494	494	552
Governance costs	1,259	1,259	1,273
Support costs - Other costs	994	994	10,662
	<u>2,747</u>	<u>2,747</u>	<u>12,487</u>

12. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	<u>106</u>	<u>133</u>

13. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,260</u>	<u>1,260</u>

14. Staff costs

The charity has no staff. (2019 nil).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees. Mr Alan George, a trustee of the charity received £7,500 in Management Fees (2019 £6,625).

Frontline Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2020

16. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 November 2019 and 31 October 2020	<u>1,037</u>	<u>1,037</u>
Depreciation		
At 1 November 2019	506	506
Charge for the year	<u>106</u>	<u>106</u>
At 31 October 2020	<u>612</u>	<u>612</u>
Carrying amount		
At 31 October 2020	<u>425</u>	<u>425</u>
At 31 October 2019	<u>531</u>	<u>531</u>

17. Debtors

	2020 £	2019 £
Other debtors	<u>8,483</u>	<u>6,623</u>

18. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	<u>1,150</u>	<u>1,260</u>

19. Analysis of charitable funds

Unrestricted funds

	At 1 November 2019 £	Income £	Expenditure £	Transfers £	At 31 October 2020 £
General funds	<u>33,692</u>	<u>18,528</u>	<u>(12,090)</u>	<u>—</u>	<u>40,130</u>

	At 1 November 2018 £	Income £	Expenditure £	Transfers £	At 31 October 2019 £
General funds	<u>32,739</u>	<u>32,415</u>	<u>(19,079)</u>	<u>(12,383)</u>	<u>33,692</u>

Frontline Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2020

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 November 2019 £	Income £	Expenditure £	Transfers £	At 31 October 2 020 £
Child Sponsorship	–	66,918	(62,775)	–	4,143
Israel	(82)	1,515	(1,500)	–	(67)
HIV Clinic	953	2,063	(2,271)	–	745
Restricted fund 7 - desc in a/cs	–	28,487	(27,055)	–	1,432
	<u>871</u>	<u>98,983</u>	<u>(93,601)</u>	<u>–</u>	<u>6,253</u>

	At 1 November 2018 £	Income £	Expenditure £	Transfers £	At 31 October 2 019 £
Child Sponsorship	2,675	68,552	(83,610)	12,383	–
Israel	(82)	1,500	(1,500)	–	(82)
HIV Clinic	465	2,160	(1,672)	–	953
Restricted fund 7 - desc in a/cs	–	–	–	–	–
	<u>3,058</u>	<u>72,212</u>	<u>(86,782)</u>	<u>12,383</u>	<u>871</u>

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	425	–	425
Current assets	40,855	6,253	47,108
Creditors less than 1 year	(1,150)	–	(1,150)
Net assets	<u>40,130</u>	<u>6,253</u>	<u>46,383</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	531	–	531
Current assets	34,421	871	35,292
Creditors less than 1 year	(1,260)	–	(1,260)
Net assets	<u>33,692</u>	<u>871</u>	<u>34,563</u>

Frontline Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2020

21. Financial instruments

For financial instruments measured at fair value, the basis for determining fair value must be disclosed. When a valuation technique is used, the assumptions applied in determining fair value for each class of financial assets or financial liabilities must be disclosed. If a reliable measure of fair value is no longer available for ordinary or preference shares measured at fair value through profit or loss, this must also be disclosed.