

SAFE CHILD THAILAND

England & Wales · Charity number 1085407

Details

Other names	SAFE CHILD THAILAND LTD, THE PATTAYA ORPHANAGE TRUST, THE THAI CHILDREN'S TRUST
Status	Registered
Legal form	Charitable company
Company number	04157530
Registered	2001-03-06
Register	View on the Charity Commission register

Contact

Address	The Brew Eagle House 163 City Road London EC1V 1NR
Phone	02076026203
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Website	www.safecildthailand.org

Activities

Objects: 1. THE RELIEF OF POVERTY, SICKNESS AND DISTRESS AMONGST YOUNG PEOPLE2. THE FEEDING, HOUSING, GENERAL CARE AND EDUCATION OF YOUNG PEOPLE3. SUCH OTHER CHARITABLE PURPOSES INCLUDING BUT NOT LIMITED TO WORK WITH PARENTS, CARERS OR GUARDIANS OF THE YOUNG PEOPLE REFERRED TO ABOVE AS THE TRUSTEES SHALL FROM TIME TO TIME THINK FIT(THE AREA OF BENEFIT BEING THAILAND AND ITS BORDER COUNTRIES)

Activities: Provides food,housing,general care and education to beneficiaries and establish vocational training centres,drop in centres and schools for beneficiaries in Thailand

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** THAILAND AND ITS BORDER COUNTRIES
- Thailand

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£515,731	£505,458	£469,447	6
2024-03-31	£619,115	£666,814	£459,174	7
2023-03-31	£543,676	£708,928	£506,873	7
2022-03-31	£538,844	£618,515	£672,125	7
2021-03-31	£761,432	£678,461	£751,796	7

Trustees

Name	Role	Appointed
Steve Buckley	Chair	2018-01-01
Dr Susan Mary Conway		2021-05-13
FREDERICK LESLIE CRAMER		
Julia Whitehorn		2025-09-01
MARK PATTERSON		2014-11-21
Martin Hurley		2022-05-12
PATRICK DALY		2025-09-01
Robert Whitelaw		2025-09-01
Simon Jonathan Landy		2019-11-21

Accounts

Safe Child Thailand

Report and Financial Statements

31 March 2025

Company limited by guarantee
Registration Number 4157530 (England and Wales)

Charity Registration Number 1085407

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Trustees	Mr S Buckley – Chairman Dr S Conway Mr F L Cremer Mr P Daly Appointed 01 Sep 2025 Mr M Hurley Mr S Landy Mr M Patterson Mrs J Whitehorn Appointed 01 Sep 2025 Mr R Whitelaw Appointed 01 Sep 2025
Secretary and Chief Executive	Miss C Drury Appointed 26 April 2024 Mr P Bradley Retired 26 April 2024
Registered office	From 27 September 2024: Eagle House 163 City Road London EC1V 1NR Until 26 September 2024: 72 Venn Street London SW4 0AT
Website	www.safechildthailand.org
Company number	4157530 (England and Wales)
Registered charity number	1085407
Independent Examiner	Counterculture Partnership LLP 23 St Leonards Road Bexhill-on-Sea East Sussex TN40 1HH

Principal bankers

Bank of Scotland plc
Community Banking
38 St Andrew Square
Edinburgh
EH2 2AD

Welcome and overview from the Chairman

It gives me great pleasure to present the Report and Financial Statements for the Financial Year ending 31 March 2025.

Safe Child Thailand (SCT) embarked on several internal and strategic improvements this year, with the sole purpose of reducing UK overheads and increasing funds sent to charitable activities in Thailand. These included a staff restructure/downsizing, closing down of the London head office (and moving to remote working), streamlining internal systems - all making SCT a leaner and sustainable organisation.

Despite changes in the UK, SCT continued to reach an impressive number of children and young people in Thailand. Working in five Thai provinces, with programmes in schools, children's homes, healthcare providers and communities, SCT directly benefited no less than 3,332 children and young people as well as benefiting 76,976 secondary beneficiaries.

Education programmes (including Vocational Training) continued to ensure children had access safe and good-quality schooling, allowing them upon graduation, to enter employment. Non-formal and Special Education programmes reached children with disabilities, learning difficulties and sensory impairments. These programmes assure accessible opportunities for all children and promote a culture of inclusion and equality.

During this year our team launched a new programme exclusively to meet the needs of displaced children with disabilities in eastern Thailand. This delivered a wide range of home-based welfare services to families without access to state welfare.

Whilst income raised from Trusts and Foundations decreased this year, a corresponding increase in legacy income - coupled by £312,000 from committed donors - again facilitated our impressive range of achievements in Thailand.



Steve Buckley
Chairman

The Trustees of Safe Child Thailand (SCT), who are also the directors of the charity for the purposes of company law, present their report and audited financial statements for the year to 31 March 2025. This report has been prepared in accordance with Part 8 of the Charities Act 2011 and constitutes a directors' report for the purpose of the Companies Act 2006.

The financial statements have been prepared in accordance with the accounting policies set out on pages 26 to 30 of the attached financial statements and comply with the charitable company's Memorandum of Association, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102).

INCORPORATION AND LEGAL STATUS

The charity is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association. As a charitable company, the company is not required to formally describe itself as 'Limited'.

CHARITABLE OBJECTS

The charity's objects are in respect of its support for the people of Thailand and its border countries and comprise:

1. The relief of poverty, sickness and distress amongst young people;
2. The feeding, housing, general care and education of young people; and
3. Such other charitable purposes including but not limited to work with parents, carers or guardians of the young people referred to in 1 and 2 above as the Trustees shall from time to time think fit.

The Trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and when planning future activities.

Safe Child Thailand's VISION

A safer Thailand for all children.

Safe Child Thailand's MISSION

We will work with families, communities and local partners to ensure that children grow up in a safe and nurturing environment. Protected from harm and empowered to thrive.

CHARITABLE OBJECTS (continued)

Safe Child Thailand's MISSION (continued)

We believe every child in Thailand should have the right to:

1. Go to school and receive quality education;
2. Benefit from equal rights and opportunities;
3. Live without fear of exploitation or abuse;
4. Receive adequate food and shelter; and
5. Not be discriminated against and/or excluded because of disability, gender, religion or ethnicity.

OUR VALUES

Transparent

We are transparent and honest with our donors, those who support us, our partner organisations in Thailand and our service users. This is reflected through all our literature, website and audited report and accounts.

Respectful

We respect the views and rights of each other and all those with whom we work.

Effective

We maximise the funds we receive, ensuring that our administration costs are justifiable and the funds we send to Thailand are utilised to provide maximum benefit.

Ambitious

We will challenge ourselves and our partners to push the boundaries to achieve long-term positive change for children in Thailand. We actively seek to maximise the number of innovative and dynamic projects we support in Thailand to achieve our mission.

WHAT WE DO

For over 40 years SCT has been constantly working toward improving the situation for disadvantaged children in Thailand. We work with the most vulnerable of children and their families aiming to end the cycle of poverty, discrimination and health inequalities. We are now raising awareness of the importance of keeping a family together and to become less reliant on residential care for children. By raising funds for our partners working in Thailand, we can help develop crucial services. In addition to financial support we provide programmatic guidance and ensure a comprehensive appraisal of the partner's policies and procedures.

WHAT WE DO (continued)

Supporting Care Reform in Thailand

This past year has seen us continue to work with the Alternative Care Thailand Group with the purpose of financially and programmatically supporting their action plan to support vulnerable children and their families. Care Reform within Thailand is crucial in helping keep families together and also improving the quality of care children are entitled to in residential settings.

The Alternative Care Thailand Group is one of six thematic working groups under the Convention on the Rights of the Child Coalition of Thailand Steering Committee. The goal of care reform is to strengthen families by providing more robust social welfare services and childcare choices, and to stop needless placement of children in orphanages and institutions.

Helping the vulnerable and those at risk

In large parts of Thailand poverty and deprivation are rife, meaning that life at the bottom of the social ladder can be very hard. Being at the centre of South East Asia also means that Thailand is often a destination for economic migrants and refugees fleeing conflicts or brutal regimes. All too often children from these groups find themselves living in desperate poverty and in need of help.

Our current Organisational Strategy is paving the way ahead for SCT to be more engaged in Care Reform. We are now engaging with partners to develop existing and new opportunities which will ensure fewer children are housed in residential homes. We recognise that for a smaller number of children an orphanage or residential setting is required and in these cases, we will work with our residential partners to strive for the best care and facilities possible. We are working with residential care providers to increase their awareness of Care Reform and the importance of following the United Nations Guidelines for the Alternative Care of Children.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS

Programmatic development

Safe Child Thailand's vision is a safe and equitable Thailand for all children, and our mission is to protect children from harm, safeguard their rights, and provide them with equal and accessible opportunities to enable full participation in society. To achieve our mission and vision, Safe Child Thailand supports partner organisations and projects across Thailand.

This year, we worked with 12 partners on 25 activities located within 5 Provinces across Thailand. Our programmatic activities aim to:

- Identify and respond to risks facing children in Thailand, particularly those who are vulnerable and at-risk
- To use a contextual safeguarding model to create safe and nurturing environments at home, at school, and in the community
- To build a child-centred safety net that identifies and prevents risk and builds the resilience of children and the capacity of communities to provide safe and stable environments to achieve full and equal participation in society

Within the financial year 2024-2025, Safe Child Thailand has directly benefited 3,332 children and their families and indirectly benefited up to an additional 76,976 children, families, and community members. These numbers have been calculated by our local partners and staff. Here is a breakdown by project:

Overall Programme	Sum of Direct Beneficiary	Sum of Indirect Beneficiary
Ad Hoc Response Project	138	54289
Childs Rights Advocacy	806	3224
Secondary Education	332	1230
Home-based Care	195	780
Mobile Education	434	1248
Residential Care	564	2028
Scholarship Programme	1	200
Nutrition Programme	321	5033
Safety in Schools	497	8830
Vocational Education	44	114
Grand Total	3332	76976

Safe Child Thailand's programmatic work aims to ensure all children in Thailand are safe at home, in school, and in their community. We define being safe as being safeguarded from all forms of abuse and having equal access to opportunities that safeguard a child's full and meaningful participation in society, as per their rights. As such, our programmatic work is broken down by where we are protecting these children.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)

At Home

In 2024–25, we supported eight activities that protected children at home. These projects included our residential care initiative, which works with five local partners to ensure vulnerable children living in residential homes receive the support they need to grow and thrive. This includes covering essential living costs, access to medical care, nutritious daily meals, school uniforms, tuition fees, and emotional support. Much of this support is made possible thanks to our Child Sponsorship Programme, which connects donors directly with children in need. Sponsorship provides a vital, consistent source of funding that helps ensure each child receives the daily essentials and long-term care they need. Sponsors receive regular updates and photos, showing the difference their generosity is making in a child's life.

Many of the children in these homes have experienced loss, abandonment, or family breakdown. Residential care offers them not just safety and structure, but the consistency and compassion they need to begin healing and building a brighter future. Staff in these homes are trained in trauma-informed care and work closely with local schools and health services to provide a stable foundation for each child. In total, 564 children directly benefited from this project last year. Each one now has access to the stability, education, and care that all children deserve.

As part of our residential project, this year we delivered a series of much-needed mental health and wellbeing camps for children and teenagers in our care. Across three separate camps, including a skills camp, a moral education retreat, and a dedicated mental health programme, we supported a total of 86 children, providing them with safe, nurturing spaces to rest, learn, and grow. At the heart of these camps was the aim to address the emotional toll of displacement, poverty, and trauma. Many of the young people who attended have experienced hardship or instability, and these camps gave them a rare opportunity to connect with peers, develop coping strategies, and access guidance from trained professionals.

In addition to our residential project, we also ensured children's safety at home through our comprehensive outreach and home care project. In this project, we go directly to children's homes to provide them with the care they need. Many of these children have disabilities and cannot attend mainstream education and may also lack documentation to move freely and get the care they need at a hospital. Through our outreach programme, we work with children and their families to provide individualised, home-based services that include educational lessons, physiotherapy, and other family support. We conduct weekly home visits to enhance their development, mobility, and quality of life. A total of 195 children and their families directly benefited from our Home Care and Outreach project.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)

At School

This financial year, we have supported 14 activities that keep children safe at school and ensure their right to an education. Safe Child Thailand takes a holistic approach to providing education for at-risk children in Thailand. We work to provide primary and secondary education support as well as support for students after they graduate, whether they want to go to university or vocational courses.

Supporting the running cost of schools, such as migrant learning centres and special education facilities that do not get government funding and rely on private donors, is one of our core projects. This year, we supported the running costs of three schools that provide support to children with disabilities as well as vocational opportunities. We supported 497 students through this initiative.

Safe Child Thailand also runs a school lunch programme which provides nutritious meals to children and young people, so they are able to get the sustenance they need to succeed in the classroom. This year, we have been able to support 321 children through our school lunch programme.

At Safe Child Thailand, we work with some of the most vulnerable children and young people in Thai society. In addition to supporting the ongoing support of schools, we launched our Mobile Education Programme to support children who are out of education. Through this project, we have successfully opened three mobile education centres – or pop-up schools – which are now providing education to 434 previously out-of-school children and young people.

Our projects support children and young people from many diverse backgrounds. Migrant children who have come from Myanmar and are living on the border are one of the groups that we work with. Migrant students often enrol in Migrant Learning Centres, and in order to get a recognised high school diploma, they need to take the General Educational Development (GED) exam. This is a group of four exams that, when passed, result in an internationally recognised equivalent to a U.S. high school diploma. As part of our holistic education support, we have launched our GED programme, which provides GED students with academic instruction, housing, study materials, support services like university application guidance and visa assistance, and exam and practice exam fees. This year, we supported a total of 131 young people to complete their GED.[CP1.1][KT1.2]

Safe Child Thailand continues to support young people after they have finished their secondary education. This can be done through a scholarship to a university or through support to attend a vocational training course.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)

Through our vocational education programme, we supported 44 young people in gaining work experience and technical skills that will secure them a job. This year, we supported selected students who are working to complete a 9-month vocational training course in a variety of areas, including hairdressing, mechanics, and catering.

We have been able to upskill students in how to run their own market stalls, train students to start their catering businesses, and equip a new training facility that will support even more young people's education. In addition to these students, we have also supported the full vocational educational costs of 11 young people who are enrolled in structured 2–3 year courses in fields such as automotive repair, retail and business administration, construction, tourism, and hospitality. These comprehensive programmes not only provide formal qualifications but also equip students with practical, hands-on experience that prepares them for employment in skilled industries. Each course is designed in partnership with local training centres and employers, ensuring that students gain relevant skills and have a clear pathway to employment upon graduation. Many of the young people are already lined up for job placements or apprenticeships, giving them the confidence and stability to plan for independent, successful futures.

Safe Child Thailand also provided a full tuition university scholarship for one student, made possible through the generous support of her child sponsor. She is now studying at one of Bangkok's top architecture universities, pursuing her dream of becoming an architect. Looking ahead, we plan to expand our scholarship programme so that even more young people have the opportunity to access higher education and build a brighter future.

Finally, as a way of inspiring migrant youth find a path to success through education, Safe Child Thailand supported the production of three documentary short films which tell the stories of migrant and displaced youth living along the Thailand-Myanmar border and shows the challenges these young people have faced such as their limited access to education, lack of legal documents, and uncertain futures, and how they were able to overcome their hardships and chase their dreams. The documentaries were launched at a film screening event attended by 42 young people ranging in age from 17 to 30. The videos have now been released on social media and have received over 54,000 views.

In the Community

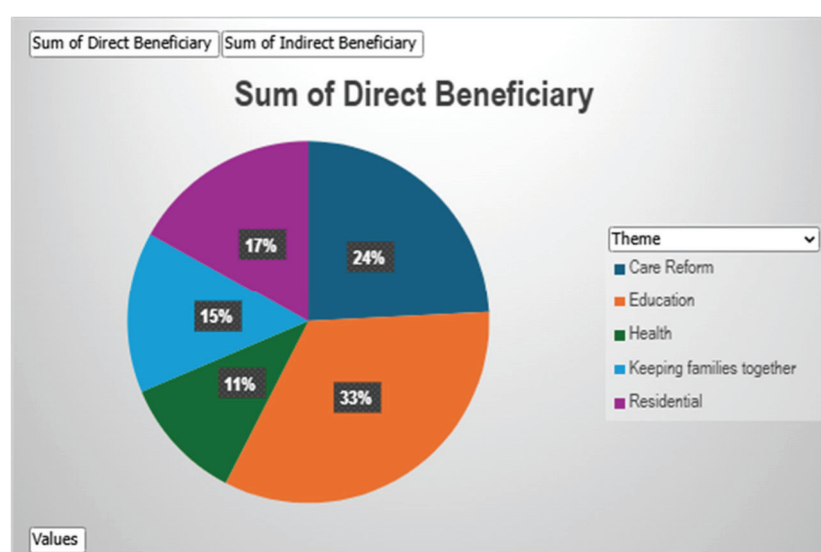
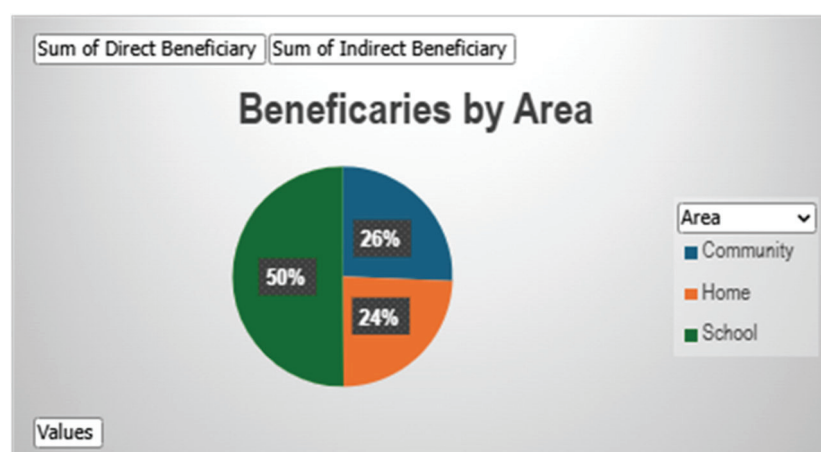
Safe Child Thailand's projects also work to keep children safe and access their rights in their wider community. This year, we supported two community-based projects.

First, we supported the creation of a website that provides migrants who have recently fled the war in Myanmar with all of the information they need to start a new life in Thailand. This includes where they can put their kids into school, where to get medical assistance, where to go if your child has a disability, where to find housing, and places to get assistance with getting the correct paperwork. A total of 48 people have directly benefited from the project.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)

Additionally, Safe Child Thailand works with NGOs across Thailand that are advocating to reduce the overreliance on institutional care in Thailand. This year, we supported the Alternative Care Thailand's retreat, where they engaged in strategic planning for their advocacy work over the next year. Topics included: enacting a moratorium on new orphanages, banning residential care for children under six, ending voluntarism in orphanages, and redirecting funding to family-based care. We also assisted in funding training for government officials on child protection and safeguarding, preparing families to become foster parents, and ensuring children receive better care. A total of 806 people directly benefited from this project, and an estimated 3,224 indirectly

Area	Sum of Direct Beneficiary	Sum of Indirect Beneficiary
Community	854	3416
Home	807	2905
School	1671	70655
Grand Total	3332	76976



DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)



Students participate in an educational workshop



Students involved in our vocational training programme enjoying an away day.



Students at a GED graduation ceremony



Children receive fitted wheelchairs



A parent receiving support for her disabled child is able to return to work

Fundraising and development

Safe Child Thailand is incredibly grateful to its donors for their dedicated support throughout 2024/25. Thanks to the generosity and commitment of its supporters, the charity has been able to continue its vital work to protect vulnerable children and young people in Thailand. In 2024/25, the fundraising team faced many challenges, such as a continued decline in child sponsorship and regular giving globally, ongoing challenges with bringing on new corporate donors, and fundraising for a middle-income country such as Thailand. Despite these challenges, we are still proud of the funds we have successfully raised this year, which allows us to continue our work to keep children safe in Thailand.

Individual giving remains the largest source of income, generating £282,443 this year. This reflects the loyalty and dedication of Safe Child Thailand's child sponsors and regular givers, even as the cost of living remains high. While there was a decline in overall donations, this

was expected. Encouragingly, payroll giving performed well with a 12% increase in donations from 2024/25, which has been a trend over the past two years. Our Christmas and Easter appeals received a good response, raising £12,645.

The child sponsorship programme continues to operate across five provinces, providing vital support and opportunities to children and their families. This steady income stream raised £180,873 this year. Thanks to the commitment of sponsors, Safe Child Thailand has been able to enhance the well-being of sponsored children, ensuring they have access to essential resources and a nurturing environment in which to grow.

Regular donations from committed donors contributed £66,055, while single donations added £6,160. These unrestricted funds are crucial in supporting the operational costs of the organisation and ensuring that key programmes are funded, like our home-based care project for vulnerable children with disabilities. Safe Child Thailand is deeply appreciative of the consistent support from child sponsors, regular donors, and individual contributors, all of whom play a vital role in sustaining the charity's programmes.

The organisation also saw a strong year in legacies, raising £100,194. Safe Child Thailand is deeply grateful for the lasting contributions of individuals whose legacies will have a long-term impact on children's lives. Special thanks go to those who left legacies in this financial year and whose generosity will continue to benefit children in Thailand for years to come.

In 2024/25, we have continued working with Trusts and Foundations to deliver life-changing support to children and families in Thailand to ensure that children grow up in a safe and nurturing environment. We have also worked to create new partnerships with Trusts and Foundations while maintaining strong relationships with current donors.

This year, we raised just £59,257 from Trusts and Foundations. We were very successful with small and mid-level trusts. Most successfully, we raised £30,000 from one new major foundation in support of our work to provide education to previously out-of-school living in rural transient communities on the Thailand-Myanmar border.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)

Fundraising and development (continued)

This year, we also successfully raised funds for our "Providing General Educational Development Training for At-Risk Migrant Girls in Mae Sot, Tak Province, Thailand" project. One trust specifically has committed to funding the project through a £5,000 donation, once a year, for five years. This was year two of this commitment.

From small trusts, we successfully raised £10,750 from our annual small trust appeal, which raised funds for vocational training for young people at risk of becoming Not in Employment, Education or Training (NEET).

We also successfully raised £11,006 from several small trusts and foundations that have contributed to our cause with unrestricted funding. This is especially useful for us to have flexibility with our funding, so we are able to maintain our charitable activities.

Finally, we worked with two small trusts to raise £1,500 towards our work to provide at-home care for vulnerable children with disabilities so they are able to thrive at home.

In addition to individual giving and trust fundraising, we have also focused on online and event fundraising. During the year, we raised £16,232 in donations from online fundraisers. This year was particularly successful as we rejoined the Big Give Christmas Challenge, which brought in £7,525 over the Christmas period, which was in addition to our normal Christmas appeal sent to individuals. We also had success with individuals raising money for us online through our website and JustGiving, bringing in £7,749 and an additional £958 from PayPal.

Unfortunately, event and community fundraising took a dip this year, raising just £655 from community groups, our virtual Global Run challenge event, and our participation in the annual Anglo-Thai Society raffle.

This year, we saw a significant increase in fundraising in Thailand, a new priority area in which we aim to grow. This year, we raised £14,225. We are particularly grateful to Shrewsbury School Thailand, who have selected Safe Child Thailand as its charity partner and has helped us grow this income stream.

This year, we also raised funds through bank interest, raising £8,410, as well as through gift aid, which brought in £34,933.

As the organisation looks forward to 2025/26, Safe Child Thailand is excited to continue building on the strong foundation of individual giving and aims to increase the amount of funds raised in other areas such as trusts, corporates, events, community, and online giving. The charity sincerely thanks all its donors for their generosity and dedication, which make this important work possible.

PROJECT SUPPORT POLICY

Due diligence on partner organisations

SCT has continued to improve due diligence procedures for grant making, recipient organisations, and project implementation. Due diligence is carried out to ensure that all partners are reputable, and acting in compliance with Thai charitable law and internationally recognised child protection standards.

All partners and grant recipients are regularly vetted to ensure financial viability and transparency, accountability for delivery of activities and to ensure the protection of any vulnerable beneficiaries in their care. SCT collects documents and policies from partner organisations, and also regularly visits partners in Thailand to monitor projects.

In 2024/25, SCT required that all partner organisations must have:

- ◆ Registration in Thailand, or operate under the umbrella of a registered Thai organisation;

- ◆ Externally audited accounts, except in the cases where support is non-financial;
- ◆ A comprehensive, up-to-date child protection and safeguarding policy;
- ◆ Sufficient financial controls in place, with clear, comprehensive financial manuals; and
- ◆ Capacity to monitor and evaluate project impact.

SCT has continued to improve and strengthen due diligence procedures throughout 2024/25 and will do so further into the future. Our commitment remains first and foremost to the protection of children and championing Care Reform in Thailand. SCT will continue to expect high standards of child protection, financial transparency, and project effectiveness from all partners and grant recipients.

FINANCIAL REVIEW

Results for the year

A summary of the results for the year is given in the statement of financial activities at page 23. This shows total income for the year of £515,731 compared to £619,115 in 2024. The principal sources of the charity's income are donations, grants from trusts and legacies.

Expenditure during the year totalled £505,458 (2024 – £668,814) and comprised £123,053 (2024 – £174,769) on raising funds and £382,405 (2024 – £492,045) on direct and indirect expenditure aimed at providing support to children in Thailand and its border countries.

The charity's surplus for the year was £10,273 (2024 – deficit of £47,699).

Reserves policy and financial position

The Trustees have established a policy whereby the unrestricted funds not committed or invested in the tangible fixed assets the charity holds ('the free reserves') should be between three and six months of the total expenditure. At this level, the Trustees feel that in the event of a significant drop in funding they would be able to carry on the charity's activities for at least this period.

FINANCIAL REVIEW (continued)

Reserves policy and financial position (continued)

As of 31 March 2025, the charity had total funds of £459,174 (2024 – £459,174). Of this total, £5,973 (2024 – £27,228) is restricted and held for application towards specific projects and/or activities. A further £3,041 (2024 – £10,000) has been designated to cover the cost for the office accommodation and £150,000 (2024 – nil) has designated towards building capacity in Thailand. £1,757 (2024 – £285) represents the tangible fixed assets. Free reserves, or general funds, at 31 March 2025 totalled £308,676 (2024 – £421,661) and equated to 7.3 months' expenditure, being slightly above the desired level set out in the charity's reserves policy.

Investment policy and returns

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the Trustees see fit. The Trustees have considered the most appropriate policy for investing funds given the time frame for holding monies and investment risk. As a consequence, they hold the majority of the charity's funds in Treasury Reserve deposits. The Trustees consider the return on these deposits to be disappointing but in line with prevailing rates available in respect of this type of investment.

Tangible fixed assets

Details of movements in tangible fixed assets are set out in note 8 to the financial statements.

Fundraising statement

The charity aims to achieve best practice in the way in which it communicates with supporters. It takes care with both the tone of its communications and the accuracy of its data to minimise the pressures on supporters. The charity is registered with the Fundraising Regulator and adheres to the Code of Fundraising Practice. It applies best practice to protect supporters' data and never sells data, it never swaps data with other organisations, and ensures that its communication preferences can be changed at any time. The charity manages its own fundraising activities and does not employ the services of Professional Fundraisers. The charity undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During 2024/25, the charity received no complaints about its fundraising activities.

FUTURE PLANS AND STRATEGIES

With the arrival of a new CEO in June 2024, there are a number of plans and strategies on the horizon to improve the organisational health of Safe Child Thailand. This involves reducing UK overheads, enhancing direct project giving, and building capacity and functionality in Thailand to support in-country objectives. A Capacity Building Fund has been designated to support this.

There are discussions with another UK charity about the possibility of working towards a merge, to consolidate resources and increase efficiency. This will be explored further in the forthcoming financial year.

Programmatically, the charity aims to increase its scope of work to reach more beneficiary groups and prioritise high value programmes with long-term, sustainable outcomes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

All Trustees of the charity constitute company directors for the purpose of company legislation. Existing Trustees have the power to appoint additional Trustees as they consider necessary. The Trustees who served from the start of the 2024/25 financial year and up to the date of approval of this report are shown below:

Trustees

Mr S Buckley	
Dr S Conway	
Mr F L Cremer	
Mr P Daly	Appointed 01 Sep 2025
Mr M Hurley	
Mr S Landy	
Mr M Patterson	
Mrs J Whitehorn	Appointed 01 Sep 2025
Mr R Whitelaw	Appointed 01 Sep 2025

The Trustees meet four times each year to determine the charity's strategy and oversee its activities. In order for the Trustees to more efficiently manage and oversee the strategic direction of the organisation, they have formed two committees: Finance and Fundraising. Each Committee is chaired by a different Trustee and includes at least two other Trustees together with the Chief Executive Officer (CEO). Each Committee has developed a terms of reference and has the power to invite non-Trustees with specific and relevant experience to sit on the Committees on an ad hoc basis.

The charity has a CEO responsible for the day-to-day work of the charity and a small team of staff which manages the work of the charity.

Induction and training of new Trustees

The Trustees are selected for their experience and relevant skills. New Trustees are inducted into the charity and its objectives and are sent a copy of the most recent financial statements and a leaflet from the Charity Commission of the Responsibilities of Charity Trustees. Trustees are supported to meet their responsibilities in three main areas as highlighted by the Charity Commission: Ensuring Compliance, Duty of Prudence, Duty of Care. They receive regular updates of their responsibilities and are encouraged to develop their roles within the charity.

Key management personnel

The Trustees consider that they together with the CEO, Head of Fundraising and Development (until June 2024), and the Manager of Programmes and Partnerships (until June 2024) comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

The remuneration of key management is decided upon by the Trustees. A formal policy for the review of management remuneration has been developed by the Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Risk Management

The Trustees, in conjunction with the CEO, have carried out a comprehensive audit of all potential risks facing the organisation which will be monitored over the coming year. The risk register is reviewed at Trustee meetings outlining the risks and what is being done to mitigate them.

The three principal risks faced by the charity are:

- ◆ Generation of income;
- ◆ Ensuring that funds remitted overseas are applied correctly for the intended purposes; and
- ◆ Ensuring high standards of Safeguarding and Child Protection procedures are implemented and followed by Thai partners.

Each of the above areas is explained in more detail below:

◆ **Generation of income**

The charity is very dependent on the generosity of the public for the donation of funds to enable its work and is never complacent about the fact that its income relies on such giving continuing even in challenging economic times. The charity strives to ensure that donors are kept informed of the progress and successes achieved by the charity and looks always to maximise its fundraising by publicising the plight of children in Thailand and its border countries and the need for support. The Trustees, together with the CEO, are currently reviewing the charity's strategic approach to generating funds in the future from the public and from other sources such as grant making trusts and corporate giving. In doing so, the charity is very aware of the need always to raise monies in an ethical manner compliant with the fundraising rules laid down by the Fundraising Regulator and the Fundraising Standards Board and other regulatory bodies.

◆ **Overseas donations and grants**

The charity donates significant sums to support children in Thailand. The Trustees and management of the charity always ensure that they are fully briefed about and familiar with the work of a potential recipient of funds, that funds are transferred via bank transfer, that proof of receipt is obtained and that, wherever possible (and always in the case of monies sent overseas), a full written report of how the monies have been utilised and applied is obtained from the recipient.

◆ **Safeguarding**

As an organisation that works exclusively to protect and uphold the rights of the most disadvantaged children in Thailand, we are committed to having in place robust and stringent safeguarding policies. We have policies in place and are constantly striving to improve these so that they are appropriate for both the UK and Thailand.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Statement of Trustees' responsibilities in relation to the financial statements

The Trustees (who are directors of Safe Child Thailand for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements the Trustees are required to:

- ◆ Select suitable accounting policies and apply them consistently;
- ◆ Observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ Make judgements and estimates that are reasonable and prudent;
- ◆ State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- ◆ Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the Trustees confirms that:

- ◆ so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- ◆ the Trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Statement of Trustees' responsibilities in relation to the financial statements

(continued)

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

APPROVAL

This report was approved by the Trustees and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'S Buckley', with a stylized flourish at the end.

Steve Buckley
Trustee

Approved on: 30 January 2026

Independent examiner's report Year to 31 March 2025

I report to the trustees on my examination of the financial statements of Safe Child Thailand for the period ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the company are not required to be 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 company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

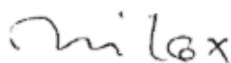
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of being a Fellow Member of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the financial statements to be reached.



Tom Wilcox
Counterculture Partnership LLP
23 St Leonards Road
Bexhill-on-Sea
East Sussex
TN40 1HH

Dated: 30 January 2026

Statement of financial activities Year to 31 March 2025
(including income and expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Unrestricted funds £	Restricted funds £	Total funds 2024 £
Income and Expenditure							
Income from:							
Donations, grants and legacies	1	442,361	64,960	507,321	491,081	120,863	611,944
Interest receivable		8,410	—	8,410	7,171	—	7,171
Total income		450,771	64,960	515,731	498,252	120,863	619,115
Expenditure on:							
Raising funds	2	123,053	—	123,053	174,769	—	174,769
Charitable activities – supporting children in Thailand	3	308,390	74,015	382,405	383,440	108,605	492,045
Total expenditure		431,443	74,015	505,458	558,209	108,605	666,814
Net expenditure	5	19,328	(9,055)	10,273	(59,957)	12,258	(47,699)
Transfers between funds	13	12,200	(12,200)	—	56,554	(56,554)	—
Net movement in funds		31,528	(21,255)	10,273	(3,403)	(44,296)	(47,699)
Reconciliation of funds:							
Fund balances brought forward at 1 April 2024		431,946	27,228	459,174	435,349	71,524	506,873
Fund balances carried forward at 31 March 2025		463,474	5,973	469,447	431,946	27,228	459,174

All of the charity's activities derived from continuing operations during the above two financial years.

All recognised gains and losses are included in the statement of financial activities.

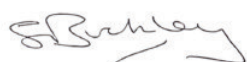
Balance sheet 31 March 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	8		1,757		285
Current assets					
Debtors	9	153,061		137,603	
Cash at bank and in hand		368,563		359,274	
		521,624		496,877	
Liabilities:					
Creditors: amounts falling due within one year	10	(53,934)		(37,988)	
Net current assets			467,690		458,889
Total net assets			469,447		459,174
The funds of the charity:					
Unrestricted funds					
. General funds		308,676		421,661	
. Designated funds	12	153,041		10,000	
. Tangible fixed assets fund	11	1,757		285	
			463,474		431,946
Restricted funds	13		5,973		27,228
			469,447		459,174

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102.

For the year ending 31 March 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

Approved by the Trustees of Safe Child Thailand and signed on their behalf by:



Steve Buckley
Trustee

Approved on: 30 January 2026

Company Registration Number 4157530 (England and Wales)
Charity Registration Number 1085407

Statement of cash flows Year to 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities:			
Net cash used in operating activities	A	2,919	(174,693)
Cash flows from investing and capital activities:			
Interest received		8,410	7,171
Purchase of tangible fixed assets		(2,040)	—
Net cash provided by investing activities		6,370	7,171
Change in cash and cash equivalents in the year		9,289	(169,522)
Cash and cash equivalents at 31 March 2024	B	359,274	528,796
Cash and cash equivalents at 31 March 2025	B	368,563	359,274

Notes to the statement of cash flows for the year to 31 March 2025.

A Reconciliation of net (expenditure) to net cash used in operating activities

	2025 £	2024 £
Net income / (expenditure) as per the statement of financial activities)	10,273	(47,699)
Adjustments for:		
Depreciation charge	568	171
Interest receivable	(8,410)	(7,171)
(Increase) decrease in debtors	(15,458)	(100,635)
Increase (decrease) in creditors	15,946	(21,359)
Net cash used in operating activities	2,919	(174,693)

B Analysis of changes in net debt

	2024 £	Cash flows £	2025 £
Total cash and cash equivalents:			
Cash at bank and in hand	359,274	9,289	368,563

No separate reconciliation of net debt has been prepared as there is no difference between the net cash (debt) of the charity and the above cash and cash equivalents.

Principal accounting policies Year to 31 March 2025

Safe Child Thailand is a private company limited by guarantee incorporated in England and Wales. The registered office is Eagle House, 163 City Road, London, EC1V 1NR.

Basis of preparation

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

These financial statements have been prepared for the year to 31 March 2025, with comparative information provided in respect to the year to 31 March 2024.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

The financial statements are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the financial statements requires the Trustees and management to make significant judgements and estimates.

The items in the financial statements where these judgements and estimates have been made include:

- ◆ assessing whether the criteria for the recognition of legacy income has been met;
- ◆ the allocation of staff costs between support costs, expenditure on raising funds and expenditure on charitable activities; and
- ◆ the estimation of future income and expenditure for the purpose of assessing going concern (see below).

Assessment of going concern

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The Trustees have made this assessment in respect to a period of at least one year from the date of approval of these financial statements.

Assessment of going concern (continued)

The Trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due, but they are mindful of the need for the charity to continue to generate donations and the fact that this has become more difficult in recent years because of the challenging economic conditions. The Trustees, together with the Chief Executive, continue to review the charity's strategic approach to generating funds from the public and from other sources such as grant making trusts and corporate giving.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises donations, grants from trusts, legacies and interest receivable.

Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. Where donors specify that donations and grants must be used in future accounting periods, the income is deferred.

Grants from trusts are credited to income when the charity has both confirmation of the amount and entitlement to the income. In the event of grants confirmed but not received, the amount is accrued for where the receipt is considered probable.

In accordance with the Charities SORP FRS 102 volunteer time is not recognised.

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity.

Income recognition (continued)

Entitlement is taken as the earlier of the date on which either: the charity is aware that probate has or will be granted, the estate has been finalised and notification has been made by the executor to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title of the asset having being transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs (including governance costs). All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- ◆ Expenditure on raising funds includes all expenditure associated with fundraising, including applicable staff costs.
- ◆ Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity by supporting children in Thailand and its border countries. Such costs include charitable grants, direct costs and support costs including governance costs.
- ◆ Charitable grants and donations are made where the Trustees consider there is real need following a review of the details of each particular case and comprise single year payments rather than multi-year grants. Grants and donations are included in the statement of financial activities when approved for payment. Provision is made for grants and donations approved but unpaid at the period end.

All expenditure is stated inclusive of irrecoverable VAT.

Allocation of support and governance costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel, financial procedures, provision of office services and equipment and a suitable working environment. Staff costs are allocated between raising funds and charitable activities on the basis of time spent on these activities by staff. All other support costs are included with the expenditure on charitable activities.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice.

Support costs and governance costs form part of the costs of the charitable company.

Tangible fixed assets

All assets costing more than £500 and with an expected useful life exceeding one year are capitalised.

Tangible fixed assets are depreciated on a straight line basis over their estimated useful lives as follows:

- | | |
|---|---------|
| ♦ Computer equipment | 3 years |
| ♦ Office furniture, fixtures and fittings | 5 years |

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Fund structure

Funds held by the charity are divided into the following categories:

- ◆ Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- ◆ Unrestricted designated funds consist solely of the accommodation fund. This fund has been designated to cover the cost of office accommodation over the term of the charity's lease.
- ◆ The tangible fixed assets fund represents the net book value of the tangible fixed assets used by the charity in furtherance of its objectives.
- ◆ Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by a donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to these financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

Pension contributions

Contributions in respect of the charity's defined contribution pension scheme are charged to the statement of financial activities when they are payable to the scheme. The charity's contributions are restricted to the contributions disclosed in note 6. There were no outstanding contributions at the year end. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities on a straight line basis over the lease term.

1 Income from: Donations, grants and legacies

	Unrestricted funds £	Restricted funds £	2025 funds £	Unrestricted funds £	Restricted funds £	2024 funds £
Donations	120,354	11,710	132,064	130,137	36,706	166,843
Child Sponsorship	180,873	—	180,873	189,987	—	189,987
Gift Aid	34,933	—	34,933	42,228	1,523	43,751
Grants from Trusts	11,007	48,250	59,257	20,017	82,634	102,651
Legacies	95,194	5,000	100,194	104,749	—	104,749
Other income	—	—	—	3,963	—	3,963
	442,361	64,960	507,321	491,081	120,863	611,944

2 Expenditure on: Raising funds

	Unrestricted funds	
	2025 £	2024 £
Staff costs (note 6)	114,369	155,999
Advertising and photography	180	2,900
Postage	4,861	6,739
Printing	2,417	5,147
Online fundraising costs	436	433
Event costs	125	365
Fundraising travel	—	1,913
Other expenses	665	1,273
	123,053	174,769

3 Expenditure on: Charitable activities - supporting children in Thailand

	2025			2024		
	Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
Amounts for application to projects in Thailand						
Health & Nutrition	20,058	8,192	28,250	35,500	9,092	44,592
Child Protection & Safeguarding	8,875	8,500	17,375	19,500	1,280	20,780
Keeping Families Together	22,542	13,453	35,995	3,500	3,000	6,500
Looked After Children	28,682	1,238	29,920	37,500	9,463	46,963
Education	19,500	38,892	58,392	13,500	67,621	81,121
Care System Reform	—	3,740	3,740	—	18,149	18,149
	99,657	74,015	173,672	109,500	108,605	218,105
Directly attributable project costs						
Staff costs (note 6)	94,247	—	94,247	123,428	—	123,428
Programme support	12,091	—	12,091	20,483	—	20,483
Information and awareness	2,161	—	2,161	4,257	—	4,257
	108,499	—	108,499	148,168	—	148,168
Support costs						
Staff costs (note 6)	40,776	—	40,776	39,450	—	39,450
Accommodation and establishment	8,122	—	8,122	26,330	—	26,330
Travelling expenses	3,824	—	3,824	773	—	773
Bank and direct debit collection charges and exchange differences	9,817	—	9,817	10,169	—	10,169
Office expenses	16,241	—	16,241	22,724	—	22,724
Depreciation (note 8)	568	—	568	171	—	171
Accounting support	12,783	—	12,783	12,692	—	12,692
Governance costs (note 4)	8,103	—	8,103	13,463	—	13,463
	100,234	—	100,234	125,772	—	125,772
	308,390	74,015	382,405	383,440	108,605	492,045

4 Governance costs

	Unrestricted funds	
	2025 £	2024 £
Independent Examiner's remuneration	2,280	2,160
Auditor's remuneration	—	—
Legal and professional charges	5,823	11,303
	8,103	13,463

5 Net expenditure

This is stated after charging:

	2025 £	2024 £
Depreciation of tangible fixed assets	568	171
Operating lease rentals	8,500	17,000
Auditor's remuneration (including VAT):		
· Independent Examination	2,268	2,160
· Audit services	—	—
· Other services	—	1,660
Deficit on foreign exchange transactions	2,171	2,229

6 Staff costs

	2025 £	2024 £
Salaries	224,695	280,298
Social security costs	16,960	24,894
Pension contributions	7,737	11,522
	249,392	316,714
Recruitment costs	—	1,968
Volunteer expenses	—	195
	249,393	318,877

During the year, one employee earned between £60,001 and £70,000 (2024 – one employee earned between £70,001 and £80,000) and contributions of £2,503 (2024 – £3,087) were paid for the provision of money purchase pension benefits in respect to this employee.

The average number of employees during the year was:

	2025		2024	
	Full time	Part time	Full time	Part time
Average number	4	2	6	1

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis comprise the Trustees, the Chief Executive, the Manager of Programmes and Partnerships (until June 2024) and the Head of Fundraising and Development (until June 2024). The total remuneration (including taxable benefits, and including employer's National Insurance and pension contributions) of the key management personnel for the year to 31 March 2025 was £112,386 (2024 – £188,572).

No Trustee received any remuneration during the year (2024 – £nil). Expenses were not reimbursed to any Trustee during either period.

7 Taxation

Safe Child Thailand is a registered charity and, therefore, is not liable to income or corporation tax on income or gains to the extent that these are derived from its charitable objects, as they fall within the various exemptions available to registered charities.

8 Tangible assets

	Computer equipment £	Office furniture, fixtures and fittings £	2025 Total £
Cost			
At 1 April 2024	12,093	5,052	17,145
Additions	2,040	—	2,040
Disposals	(11,581)	(5,052)	(16,633)
At 31 March 2025	<u>2,552</u>	<u>—</u>	<u>2,552</u>
Depreciation			
At 1 April 2024	11,808	5,052	16,860
Charge for year	568	—	568
Depreciation on disposals	(11,581)	(5,052)	(16,633)
At 31 March 2025	<u>795</u>	<u>—</u>	<u>795</u>
Net book values			
At 31 March 2025	<u>1,757</u>	<u>—</u>	<u>1,757</u>
At 31 March 2024	<u>285</u>	<u>—</u>	<u>285</u>

9 Debtors

	2025 £	2024 £
Gift aid recoverable	17,051	10,335
Prepayments	1,522	1,806
Legacies receivable	119,911	100,999
Accrued income	—	12,000
Other debtors	14,577	12,463
	<u>153,061</u>	<u>137,603</u>

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Expense creditors	15,641	8,248
Grants payable	5,500	6,500
Taxation and social security	5,605	9,512
Accruals and other creditors	27,188	13,728
	<u>53,934</u>	<u>37,988</u>

11 Tangible fixed assets fund

	At 1 April 2024 £	Movements in year £	At 31 March 2025 £
Tangible fixed assets fund	285	1,472	1,757

	At 1 April 2023 £	Movements in year £	At 31 March 2024 £
Tangible fixed assets fund	456	(171)	285

The tangible fixed assets fund represents the net book value of the charity's tangible fixed assets. This has been separated from the charity's general funds in recognition of the fact that the assets are essential to the day-to-day work of the charity and as such their value should not be regarded as funds that would be realisable with ease, in order to meet future contingencies.

12 Designated fund

	At 1 April 2024 £	Allocated/ released in year £	At 31 March 2025 £
Accommodation fund	10,000	(6,959)	3,041
Building capacity in Thailand	—	150,000	150,000
Total Designated funds	10,000	143,041	153,041

	At 1 April 2023 £	Released in year £	At 31 March 2024 £
Accommodation fund	30,000	(20,000)	10,000

Accommodation fund: £3,041. In the financial year 2017/18 the Trustees designated £200,000 of the gain from the disposal of a property towards meeting the cost of office accommodation over the next five financial years. The release of £6,959 in the year represents accommodation cost for 2024/25 year.

Building capacity in Thailand: £150,000. During the financial year the Trustees designated £150,000 for building capacity in Thailand following another year of high legacy income. This designated fund will be used to support specific projects and develop strategic partnerships in Thailand that enhance function and capacity to deliver charitable objectives.

Notes to the financial statements Year to 31 March 2025

13 Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Vocational Training	—	10,750	(5,500)	(2,150)	3,100
Child Sponsorship Gifts	370	2,047	(545)	—	1,872
Nong Khai Children's Project	990	1,440	(2,000)	—	430
Mobile Education	16,791	31,000	(38,768)	(8,932)	91
General Education Diploma	—	5,000	(4,000)	(1,000)	—
Community Based Rehabilitation	1,385	—	(1,385)	—	—
Home Care project Mae Sot	—	1,869	(1,669)	(200)	—
Alternative Care Thailand	3,544	—	(3,740)	196	—
Tak Province Children's Project	1,374	240	(1,134)	—	480
Nutrition project	—	7,614	(7,500)	(114)	—
Sports Equipment Project	408	—	(408)	—	—
Chonburi Children's Home	—	5,000	(5,000)	—	—
Migrant Welfare database	2,366	—	(2,366)	—	—
	27,228	64,960	(74,015)	(12,200)	5,973

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Capital Infrastructure Fund (Legacy)	50,914	—	—	(50,914)	—
Child Sponsorship Gifts	1,023	1,392	(2,045)	—	370
Nong Khai Children's Home	1,080	10,590	(10,230)	(450)	990
Mobile Education	—	27,217	(7,000)	(3,426)	16,791
General Education Diploma	—	15,000	(13,000)	(2,000)	—
Community Based Rehabilitation	—	9,446	(6,000)	(2,061)	1,385
Youth Education Programme	—	410	(2,500)	2,090	—
Tak Children's Home	480	240	(480)	—	240
Alternative Care Thailand	10,393	11,300	(18,149)	—	3,544
Education in Tak Province	5,134	—	(4,000)	—	1,134
University Scholarship	—	22,500	(22,500)	—	—
Sports Equipment Project	—	1,363	(816)	(139)	408
Global Run	—	1,288	(1,280)	(8)	—
Website Project	2,500	—	—	(134)	2,366
Mae Sot Mental Health project	—	20,117	(20,605)	488	—
	71,524	120,863	(108,605)	(56,554)	27,228

13. Restricted funds (continued)

Restricted funds at 31 March 2025 comprised:

- ♦ **Vocational Training, £3,100.** This fund consists of donations to supporting young people to gain vocational skills and increase employment opportunities.
- ♦ **Child Sponsorship Gifts, £1,872.**
- ♦ **Nong Khai Children's Home, £430.** This fund consists of donations for the ongoing running costs of a Children's Home in Nong Khai.
- ♦ **Mobile Education, £91.** This fund consists of donations for the setup and running of mobile education centres that serve out-of-school children in rural migrant communities. The funding also supports both livelihood and sexual and reproductive health training sessions for migrant women and girls.
- ♦ **Tak Province Children's Project, £480.** This fund is for a contribution to the food and welfare costs of a child in a residential Safe House in the Mae Sot area.
- ♦ **Transfers** between funds occur where a proportion of restricted funds received has been released to unrestricted funds in accordance with the agreement of the funder.

14. Analysis of net assets between funds

An analysis of the net assets between the funds at 31 March 2025 is as follows:

	General funds £	Designated funds £	Tangible fixed assets fund £	Restricted funds £	2025 Total £
Tangible fixed assets	—	—	1,757	—	1,757
Net current assets	308,676	153,041	—	5,973	467,690
	308,676	153,041	1,757	5,973	469,447

	General funds £	Designated funds £	Tangible fixed assets fund £	Restricted funds £	2024 Total £
Tangible fixed assets	—	—	285	—	285
Net current assets	421,661	10,000	—	27,228	458,889
	421,661	10,000	285	27,228	459,174

15 Related party transactions

The charity's Trustees were not paid during the year to 31 March 2025 (2024 – no payment). No Trustee received any emolument or payment for professional or other services during either period.

Notes to the financial statements Year to 31 March 2025

During the year, the total amount donated by the Trustees to the charity was £576 (2024 – £416).

Other than the above, there were no other related party transactions during the year ended 31 March 2025 (2024 – no other transactions).

16 Members' liability

In the event of the charitable company being wound up during the period of membership, or within the year following, members are required to contribute an amount not exceeding £1.

17 Commitments under operating leases

Operating leases

At 31 March 2025, the charity had no more long-term lease commitments under non-cancellable operating leases following the relocation to co-working office space during the financial year.

	Land and buildings	
	At 31 March 2025 £	At 31 March 2024 £
Amounts due within one year	—	8,500
	—	8,500

Accounts

Safe Child Thailand

Report and Financial Statements

31 March 2024

Company limited by guarantee
Registration Number 4157530 (England and Wales)

Charity Registration Number 1085407

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Reference and administrative information 31 March 2024

Trustees	Mr S Buckley – Chairman Dr S Conway Mr F L Cremer Mr M Hurley Mr S Landy Mr M Patterson
Secretary and Chief Executive	Miss C Drury Appointed 26 April 2024 Mr P Bradley Retired 26 April 2024
Registered office	From 27 September 2024: Eagle House 163 City Road London EC1V 1NR Until 26 September 2024: 72 Venn Street London SW4 0AT
Website	www.safechildthailand.org
Company number	4157530 (England and Wales)
Registered charity number	1085407
Independent Examiner	Counterculture Partnership LLP Bank Chambers Main Street Hawes North Yorkshire DL8 3QL
Principal bankers	Bank of Scotland plc Community Banking 38 St Andrew Square Edinburgh EH2 2AD

Welcome and overview from the Chairman

It gives me great pleasure to present the Report and Financial Statements for the Financial Year ending 31 March 2024.

Yet another challenging year but one - made possible by the combination of loyal donors (see below) and a hardworking team - in which Safe Child Children (SCT) again produced a wide range of notable achievements.

Working with 11 Partners on 26 Programmes in 5 different Provinces, SCT directly and indirectly benefited no less than 4,358 and 13,697 children respectively as well as their families and community members.

It carried out 12 Education-based Programmes (including Vocational Training to enable young children to enter the workforce and Scholarships to help students to secure University places), 2 Programmes to strengthen families with disabled children to avoid them from entering the Care System and provided specific assistance to both blind and at-risk students.

In collaboration with local partners, an extensive Mental Health project was carried out at Migrant Learning Centres at Mae Sot. In addition, SCT organised Psychological First Aid (PFA) Training sessions and also created a child friendly space to support the emotional well-being of young people.

An external evaluation of SCT's 3-year Care System Reform Programme was conducted. It involved interviewing 24 of the implementing Partners and the results will be shared within our network and built upon in the future.

On the Financial front, our cadre of dedicated individual donors generated £322,000 and £100,000 was raised from Foundation and Trusts.

All in all, a solid platform for our new CEO to build upon in the 2024/25 Financial Year.

Finally, my sincere thanks go to both the SCT team and to all my fellow Trustees for all their continued support in these challenging times.

Signed by:


58A2CEBEBFBC473...

Steve Buckley
Chairman

Report of the Trustees 31 March 2024

The Trustees of Safe Child Thailand (SCT), who are also the directors of the charity for the purposes of company law, present their report and audited financial statements for the year to 31 March 2024. This report has been prepared in accordance with Part 8 of the Charities Act 2011 and constitutes a directors' report for the purpose of the Companies Act 2006.

The financial statements have been prepared in accordance with the accounting policies set out on pages 28 to 32 of the attached financial statements and comply with the charitable company's Memorandum of Association, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102).

INCORPORATION AND LEGAL STATUS

The charity is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association. As a charitable company, the company is not required to formally describe itself as 'Limited'.

CHARITABLE OBJECTS

The charity's objects are in respect of its support for the people of Thailand and its border countries and comprise:

1. The relief of poverty, sickness and distress amongst young people;
2. The feeding, housing, general care and education of young people; and
3. Such other charitable purposes including but not limited to work with parents, carers or guardians of the young people referred to in 1 and 2 above as the Trustees shall from time to time think fit.

The Trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and when planning future activities.

Safe Child Thailand's VISION

A Thailand where all children grow up in a safe and loving family.

Safe Child Thailand's MISSION

We will work with families and communities to ensure that children grow up in a safe and nurturing environment.

Report of the Trustees 31 March 2024

CHARITABLE OBJECTS (continued)

Safe Child Thailand's MISSION (continued)

We believe every child in Thailand should have the right to:

1. Go to school and receive quality education;
2. Benefit from equal rights and opportunities;
3. Live without fear of exploitation or abuse;
4. Receive adequate food and shelter; and
5. Not be discriminated against and/or excluded because of disability, gender, religion or ethnicity.

OUR VALUES

Transparent

We are transparent and honest with our donors, those who support us, our partner organisations in Thailand and our service users. This is reflected through all our literature, website and audited report and accounts.

Respectful

We respect the views and rights of each other and all those with whom we work.

Effective

We maximise the funds we receive, ensuring that our administration costs are justifiable and the funds we send to Thailand are utilised to provide maximum benefit.

Ambitious

We will challenge ourselves and our partners to push the boundaries to achieve long-term positive change for children in Thailand. We actively seek to maximise the number of innovative and dynamic projects we support in Thailand to achieve our mission.

WHAT WE DO

For over 40 years SCT has been constantly working toward improving the situation for disadvantaged children in Thailand. We work with the most vulnerable of children and their families aiming to end the cycle of poverty, discrimination and health inequalities. We are now raising awareness of the importance of keeping a family together and to become less reliant on residential care for children. . By raising funds for our partners working in Thailand, we can help develop crucial services. In addition to financial support we provide programmatic guidance and ensure a comprehensive appraisal of the partner's policies and procedures.

Report of the Trustees 31 March 2024**WHAT WE DO (continued)****Supporting Care Reform in Thailand**

This past year has seen a significant increase in our Care Reform Projects. We have continued to work with the Alternative Care Thailand Group with the purpose of financially and programmatically supporting their action plan to support vulnerable children and their families. Care Reform within Thailand is crucial in helping keep families together and also improving the quality of care children are entitled to in residential settings.

The Alternative Care Thailand Group is one of six thematic working groups under the Convention on the Rights of the Child Coalition of Thailand Steering Committee. The goal of care reform is to strengthen families by providing more robust social welfare services and childcare choices, and to stop needless placement of children in orphanages and institutions.

Helping the vulnerable and those at risk

In large parts of Thailand poverty and deprivation are rife, meaning that life at the bottom of the social ladder can be very hard. Being at the centre of South East Asia also means that Thailand is often a destination for economic migrants and refugees fleeing conflicts or brutal regimes. All too often children from these groups find themselves living in desperate poverty and in need of help.

Our current Organisational Strategy is paving the way ahead for SCT to be more engaged in Care Reform. We are now engaging with partners to develop existing and new opportunities which will ensure fewer children are housed in residential homes. We recognise that for a smaller number of children an orphanage or residential setting is required and in these cases, we will work with our residential partners to strive for the best care and facilities possible. We are working with residential care providers to increase their awareness of Care Reform and the importance of following the United Nations Guidelines for the Alternative Care of Children.

Report of the Trustees 31 March 2024

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS

Programmatic development

Programmatic development at Safe Child Thailand supports partner organisations and projects across Thailand. This year, we worked with 11 partners on 26 programmes located within 5 Provinces across Thailand. Our programmatic activities aim to:

- ◆ Support vulnerable families in times of need
- ◆ Reduce the number of children living in institutional care or away from their families
- ◆ Reduce the risks facing children by supporting Child Protection programmes
- ◆ Increase access to services such as education and health care
- ◆ Build the capacity of local partners working with children

Within the financial year 2023-2024, Safe Child Thailand has directly benefited 4,358 children and their families and indirectly benefited up to an additional 13,697 children, families, and community members. Please see the following breakdown by programmatic area in which Safe Child Thailand works:

	Direct Beneficiaries	Indirect Beneficiaries
1. Health and Nutrition	1,862	5,508
2. Child Protection and Safeguarding	16	437
3. Keeping Families Together	450	2,141
4. Looked after children	1,163	1,974
5. Education	843	3,541
6. Care system reform	24	96
	4,358	13,697

Projects implemented and supported in 2023/24 are discussed below. Please note that much of our work is intersectional and works within a variety of areas and themes, however, they have been grouped for simplicity. The number of children, families, community members, and local staff reached for each project we have contributed to, as provided by our local charity partners, is given below.

Report of the Trustees 31 March 2024**DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)****1. Health & Nutrition**

Safe Child Thailand's health and nutrition programmes work to improve the overall health and well-being, both physically and mentally, of children by offering nutritional support and healthcare services to those who are vulnerable or at risk. Additionally, the programme supplies fresh water and nutritious food to students at Migrant Learning Centres and residential settings. Safe Child Thailand's health programmes include medical check-ups, transportation to hospitals, outreach health services as well as the promotion of physical health development activities.

Furthermore, Safe Child Thailand collaborated with local partners in Mae Sot on a mental health project, which involved conducting awareness sessions on mental health and social well-being at Migrant Learning Centres and within communities. In addition, SCT has organised Psychological First Aid (PFA) training sessions for focal persons from Migrant Learning Centres and created a child friendly space to support the emotional wellbeing of young people.

Within this area, we worked with 3 partners, had 1,862 direct beneficiaries and an estimated 5,508 indirect beneficiaries in the 2023/24 year.

2. Child Protection and Safeguarding

The objectives of our child protection programmes are to enhance the understanding and implementation of child protection and safeguarding among practitioners and children in the areas that we work. In previous years we have completed programmes that involved child safeguarding training for teachers. This year, we focused on our Child's Voice project which selects young people living within residential care as leaders that act as a mediary between their peers and the staff. They then report any concerns their peers have with staff to ensure greater safeguarding within the home.

Within this area, we worked with 4 partners, had 16 direct beneficiaries and an estimated 437 indirect beneficiaries in the 2023/24 year.

3. Keeping Families Together

Families with children who have disabilities often opt for residential care. However, Safe Child Thailand's primary focus is on keeping families together by providing comprehensive support to families with children who have disabilities. This approach aims to dissuade parents from choosing to send their children to residential care centres.

This year, Safe Child Thailand ran two programmes to strengthen families with children with disabilities to avoid the children going into the care system. The first programme provides community-based care to children with disabilities at home. This programme brings a trained physiotherapist and teaching team to support the children and their families at home. The programme addresses the overall health, development, and well-being of children with disabilities. Through this effort, we were also able to provide dry food packages to the families.

Report of the Trustees 31 March 2024**DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)****3. Keeping Families Together (continued)**

In addition to at-home care, we also support inclusive education for children with disabilities at a learning centre in Mae Sot. This is the only educational centre of its kind within the migrant community and without it, students would not be able to access education. At the centre, students are taught lessons daily and participate in different activities including art therapy. Parents also benefit from this as they can go to work and know their child is looked after and receive support through the centre's parent-teacher association.

In addition to supporting children with disabilities, we also support a programme that provides outreach to families at-risk of separation. This programme provides vital support to the families including dry food, medicine, healthcare check-ups and subsidies for their child's education.

Within this area, we worked with 2 partners, had 450 direct beneficiaries and an estimated 2,141 indirect beneficiaries in the 2023/24 year.

4. Looked after children

While Safe Child Thailand aims for a model of deinstitutionalisation and to keep children within their families, there are times when it is necessary for children to be housed in residential settings. This is to ensure the child's safety and must be reviewed regularly. In these urgent cases we continue to support residential centres but only where it is deemed necessary. The objective of Safe Child Thailand's residential programme remains centred on providing comprehensive support – including food, education, care, and protection – to at-risk children in residential settings.

SCT meets regularly with our local partners and sponsored children to ensure the welfare of all children under our support.

Within this area, we worked with 7 partners, had 1,163 direct beneficiaries and an estimated 1,974 indirect beneficiaries in the 2023/24 year.

5. Education

In 2023/24 SCT carried out 12 education-based programmes. These programmes included providing vocational training to young people so they can enter the work force, supporting an afternoon club for at-risk students to get assistance with their schoolwork, assistance for blind students, and scholarships to students that would not be able to take up their place at university without one. This year, we ran several educational programmes that we are particularly proud of such as our English Conversation Programme which builds the English speaking confidence of young people in Thailand through weekly sessions with UK-based university students, our mobile education programme which is providing education to out-of-school migrant children living in remote areas, and our General Education Diploma (GED) programme which supports girls and other young people to obtain their GED so they are able to go onto a university of their choice.

Within this area, we worked with 6 partners, had 843 direct beneficiaries and an estimated 3,541 indirect beneficiaries in the 2023/24 year.

Report of the Trustees 31 March 2024**DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS** (continued)**6. Care System Reform**

Safe Child Thailand has taken a pioneering role in advancing care system reform in Thailand through a programme that ran from 2019-2024. The project included the transition of a residential home to a family support centre, research with Mahidol University that involved mapping out residential homes in Thailand, one national alternative care conference in Bangkok, one conference for Safe Child Thailand residential partners, training on the United Nations Guidelines on Alternative Care for local NGOS, and child protection trainings for migrant teachers. This financial year we conducted an external evaluation of the programme to evaluate the effectiveness of the project. We interviewed 24 of the implementing partners and direct beneficiaries of the project. We were able to share the results within our network so we can build upon this work in the future.

Within this area, we worked with 1 partner, had 24 direct beneficiaries and an estimated 96 indirect beneficiaries in the 2023/24 year.

Report of the Trustees 31 March 2024

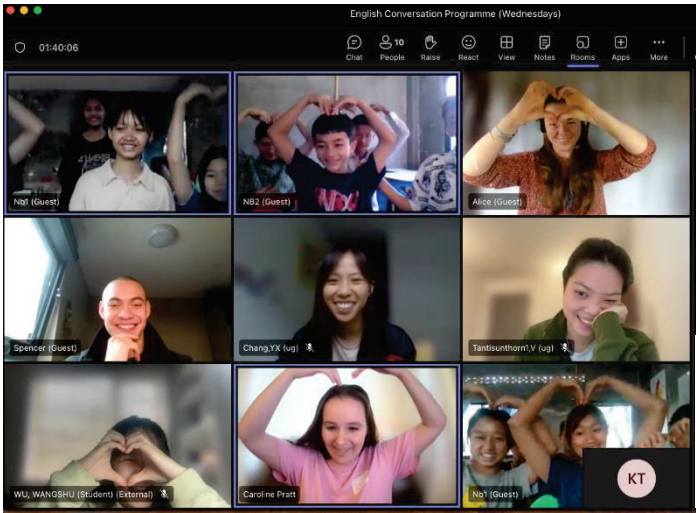
DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)



Mobile Education Study Centre



Livelihoods Training



English
Conversation
Programme

Report of the Trustees 31 March 2024

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)



GED Students' Graduation



At-Home Community
Based Rehabilitation

External Evaluation of
Keeping Families Safe at
Home Project



DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)



Mental

Health Camps



Health and Nutrition

Report of the Trustees 31 March 2024

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)



Phyo Scholarship Student



Lek work experience through YEP

Report of the Trustees 31 March 2024**DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)****Fundraising and development**

Safe Child Thailand is incredibly grateful to its donors for their dedicated support throughout 2023/24. Thanks to the generosity and commitment of its supporters, the charity has been able to continue its vital work with vulnerable children and families in Thailand. In 2023/24, the fundraising team faced many challenges such as continued decline in child sponsorship and regular giving globally, ongoing challenges with bringing on new corporate donors, and fundraising for a middle-income country such as Thailand. Despite these challenges and following under targets this year, we are still proud of the funds we have successfully secured to continue our work to keep children safe in Thailand.

Individual giving remains the largest source of income, generating £322,000 this year. This reflects the loyalty and dedication of Safe Child Thailand's donors, even in uncertain times. While there was a decline in overall donations, this was expected. Encouragingly, payroll giving performed well with a 13% increase in donations from 2022/23, and the major donor appeal received a good response raising £6,106. This ensured that essential programmes were funded, including the newly launched SEED programme, which works with children with disabilities and their families through home rehabilitation, and the Youth Empowerment Programme (YEP), providing alternative education paths for young people, helping them build a brighter future.

The child sponsorship programme continues to operate across five provinces, providing vital support and opportunities to children and their families. This steady income stream raised £189,300 this year. Thanks to the commitment of sponsors, Safe Child Thailand has been able to enhance the well-being of sponsored children, ensuring they have access to essential resources and a nurturing environment in which to grow.

Regular donations from committed donors contributed £67,713, while single donations added £15,000. These unrestricted funds are crucial in supporting the operational costs of the organisation and ensuring that key programmes are funded like SEED and YEP remain well-funded. Safe Child Thailand is deeply appreciative of the consistent support from child sponsors, regular donors, and individual contributors, all of whom play a vital role in sustaining the charity's programmes.

In 2023/24, Safe Child Thailand produced three successful appeals: the Easter Appeal, Autumn Appeal and the Christmas Appeal. These appeals highlighted both the successes and challenges faced by vulnerable families in Thailand, underscoring the importance of continued support. Collectively, these appeals raised £25,000, which has been used to provide services including family-based care for children, family support and reunification, child protection training, and the development of kinship care and support systems. These funds have been crucial in ensuring that vulnerable children and their families receive the care and resources they need.

A major donation of £22,500 was also received, marking the second instalment of a £45,000 commitment from a generous donor. This donation is funding a scholarship for the donor's sponsored child, enabling them to pursue a degree in architecture and design at university - an opportunity that will be life-changing for the student.

Report of the Trustees 31 March 2024**DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)****Fundraising and development (continued)**

The organisation also saw a strong year in legacies, raising £105,000. Safe Child Thailand is deeply grateful for the lasting contributions of individuals whose legacies will have a long-term impact on children's lives. Special thanks go to those who left legacies in this financial year and whose generosity will continue to benefit children in Thailand for years to come.

As the organisation looks forward to 2024/25, Safe Child Thailand is excited to continue building on the strong foundation of individual giving and expanding its impact. The charity sincerely thanks all its donors for their generosity and dedication, which make this important work possible.

In 2023/24, we have continued working with Trusts and Foundations to deliver life-changing support to children and families in Thailand to ensure that children grow up in a safe and nurturing environment. We have also worked to create new partnerships with Trusts and Foundations while maintaining strong relationships with current donors.

This year, we raised just over £100,000 from Trusts and Foundations. We were very successful with small and mid-level trusts. Most notable, were grants in support of our new project "Building Resilience of At-Risk Migrant Children, Girls, and Women on the Myanmar-Thailand Border". The project aims to support recent migrants living in Thailand that are living in rural, transient communities where there are high levels of poverty. The project is supporting these communities through three activities: mobile education for out-of-school children, sexual and reproductive health training for at-risk girls, and skill building vocational training sessions for women, so they are able to increase their incomes and avoid exploitation. At the end of the financial year, we were able to secure match funding for this project so that it is able to continue.

This year, we also brought on a new Foundation, who generously contributed £10,000 to our "Providing General Educational Development Training for At-Risk Migrant Girls in Mae Sot, Tak Province, Thailand" project. This project supports migrant young people who are working towards taking their General Education Diploma (GED) exams, so they can obtain an American equivalent high school diploma that is recognised globally, allowing them to attend university in Thailand or abroad. The project aims to provide holistic support to the students from test prep, university open houses, extracurricular activities, career coaching, and supports them in their exam fees and securing the correct documentation. This project specifically targets girls as a way to empower young women and girls, so they are able to further their education.

We are also supporting students getting their GED from funding from the additional charitable trusts, who have generously committed £5,000 for the next five years in support of migrant young people obtaining their GED, ensuring they can further their education after high school.

Report of the Trustees 31 March 2024**DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)****Fundraising and development (continued)**

This financial year marked the end of a large, multi-year grant for a project, which included child protection training, UN Guidelines on Alternative Care training, vital research into the number of children living in institutional care, the transition of an orphanage to a family support centre, a conference for Safe Child Thailand institutional partners, and a large conference advocating for policy makers to reform care practices. This year, we carried out an external evaluation of the entire three-year programme, which the Foundation contributed £11,300 towards. Unfortunately, this year also marked the sunsetting of this funder's commitment to Child Protection programmes, as a change to their strategy led them to focus on other areas of interest such as education, health, and the environment to meet global trends and the interests of their clients. While they have maintained a small number of projects in their Families not Orphan's portfolio, Thailand is not a selected country that they will continue to work it. With this in mind, we are searching for new grant-makers to support this much needed work to reform care in Thailand and reduce the overreliance on care homes.

This year also marked the end of our "Mental Health Support to Improve Educational Attainment for Displaced Children on the Myanmar/ Thailand Border following the COVID-19 Pandemic" project generously supported by another overseas aid Foundation. This year, we received over £20,000 towards the project which focused on supporting migrant students, parents, and teachers through child-focused personal development training, mental health training for students, teachers and parents, family support for children with disabilities, and IT training for students and teachers.

We are very grateful to all of the smaller Trust and Foundations that donated towards our appeal to support recent migrants living in rural transient communities in Tak Province.

We are also incredibly grateful to the Trusts that support our work generally which are crucial to allow us to continue our work of supporting children across Thailand so they can thrive.

In addition to individual giving and trust fundraising, we have also focused on online and event fundraising. During the year, we raised £16,597 in donations from online fundraisers and social media campaigns and a further £12,796 from community groups and events. While events and community income stayed behind budget, it nearly doubled from last year which is due to our increased efforts to engage our community. Community events included the Richmond RUNFEST which raised £744, the Anglo-Thai Society annual raffle which raised £399, and our first year hosting our virtual Global Run which raised £4,030 with participants running in seven countries. Another new initiative was our Youth Ambassador Programme which aims to engage UK-based university students to support in achieving Safe Child Thailand's mission. This year, we recruited 15 Youth Ambassadors who raised £64 domestically and £5,555 in Thailand to support further education of migrant students.

Many community groups, churches, and schools generously supported Safe Child Thailand this year. We are very grateful to the Developing World Group who donated £2,500 towards at-home rehabilitation of children with disabilities. Further community support came from Grail Companions who donated £5,000 and Shrewsbury School Thailand who have selected Safe Child Thailand as their charity partner.

Report of the Trustees 31 March 2024

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)

Fundraising and development (continued)

As the organisation looks forward to 2024/25, Safe Child Thailand is excited to continue building on the strong foundation of individual giving and aims to increase the amount of funds raised in other areas such as trusts, corporates, events, community, and online giving. The charity sincerely thanks all its donors for their generosity and dedication, which make this important work possible.

Report of the Trustees 31 March 2024

PROJECT SUPPORT POLICY

Due diligence on partner organisations

SCT has continued to improve due diligence procedures for grant making, recipient organisations, and project implementation. Due diligence is carried out to ensure that all partners are reputable, and acting in compliance with Thai charitable law and internationally recognised child protection standards.

All partners and grant recipients are regularly vetted to ensure financial viability and transparency, accountability for delivery of activities and to ensure the protection of any vulnerable beneficiaries in their care. SCT collects documents and policies from partner organisations, and also regularly visits partners in Thailand to monitor projects.

In 2023/24, SCT required that all partner organisations must have:

- ◆ Registration in Thailand, or operate under the umbrella of a registered Thai organisation;
- ◆ Externally audited accounts, except in the cases where support is non-financial;
- ◆ A comprehensive, up-to-date child protection and safeguarding policy;
- ◆ Sufficient financial controls in place, with clear, comprehensive financial manuals; and
- ◆ Capacity to monitor and evaluate project impact.

SCT has continued to improve and strengthen due diligence procedures throughout 2023/24 and will do so further into the future. Our commitment remains first and foremost to the protection of children and championing Care Reform in Thailand. SCT will continue to expect high standards of child protection, financial transparency, and project effectiveness from all partners and grant recipients.

FINANCIAL REVIEW

Results for the year

A summary of the results for the year is given in the statement of financial activities at page 25. This shows total income for the year of £619,115 compared to £543,676 in 2023. The principal sources of the charity's income are donations, grants from trusts and legacies.

Expenditure during the year totalled £668,814 (2023 – £708,928) and comprised £174,769 (2023 – £159,049) on raising funds and £492,045 (2023 – £549,879) on direct and indirect expenditure aimed at providing support to children in Thailand and its border countries.

The charity's deficit for the year was £47,699 (2023 – deficit of £165,252).

Reserves policy and financial position

The Trustees have established a policy whereby the unrestricted funds not committed or invested in the tangible fixed assets the charity holds ('the free reserves') should be between three and six months of the total expenditure. At this level, the Trustees feel that in the event of a significant drop in funding they would be able to carry on the charity's activities for at least this period.

Report of the Trustees 31 March 2024**FINANCIAL REVIEW** (continued)**Reserves policy and financial position** (continued)

As of 31 March 2024, the charity had total funds of £459,174 (2023 – £506,873). Of this total, £27,228 (2023 – £71,524) is restricted and held for application towards specific projects and/or activities. A further £10,000 (2023 – £30,000) has been designated to cover the cost for the office accommodation and £285 represents the tangible fixed assets. Free reserves, or general funds, at 31 March 2024 totalled £421,661 (2023 – £404,893) and equated to 7.6 months' expenditure, being slightly above the desired level set out in the charity's reserves policy.

Investment policy and returns

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the Trustees see fit. The Trustees have considered the most appropriate policy for investing funds given the time frame for holding monies and investment risk. As a consequence, they hold the majority of the charity's funds in Treasury Reserve deposits. The Trustees consider the return on these deposits to be disappointing but in line with prevailing rates available in respect of this type of investment.

Tangible fixed assets

Details of movements in tangible fixed assets are set out in note 8 to the financial statements.

Fundraising statement

The charity aims to achieve best practice in the way in which it communicates with supporters. It takes care with both the tone of its communications and the accuracy of its data to minimise the pressures on supporters. The charity is registered with the Fundraising Regulator and adheres to the Code of Fundraising Practice. It applies best practice to protect supporters' data and never sells data, it never swaps data with other organisations, and ensures that its communication preferences can be changed at any time. The charity manages its own fundraising activities and does not employ the services of Professional Fundraisers. The charity undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During 2023/24, the charity received no complaints about its fundraising activities.

FUTURE PLANS AND STRATEGIES

Following on from this year's exceptional Care Reform activities we will continue to focus on supporting Care Reform within Thailand. We will build upon what we have learnt and work with both the Royal Thai Government, local partners and those providing residential care to drive change forward. Raising awareness of Child Protection and Safeguarding will remain central to our work as will the importance of ensuring that children with disabilities will feature in all our Care Reform themes.

Report of the Trustees 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

All Trustees of the charity constitute company directors for the purpose of company legislation. Existing Trustees have the power to appoint additional Trustees as they consider necessary. The Trustees who served from the start of the 2023/24 financial year and up to the date of approval of this report are shown below:

Trustees
Mr S Buckley
Dr S Conway
Mr F L Cremer
Mr M Hurley
Mr S Landy
Mr M Patterson

The Trustees meet four times each year to determine the charity’s strategy and oversee its activities. In order for the Trustees to more efficiently manage and oversee the strategic direction of the organisation, they have formed two committees: Finance and Fundraising. Each Committee is chaired by a different Trustee and includes at least two other Trustees together with the Chief Executive Officer (CEO). Each Committee has developed a terms of reference and has the power to invite non-Trustees with specific and relevant experience to sit on the Committees on an ad hoc basis.

The charity has a CEO responsible for the day-to-day work of the charity and a small team of staff which manages the work of the charity.

Induction and training of new Trustees

The Trustees are selected for their experience and relevant skills. New Trustees are inducted into the charity and its objectives and are sent a copy of the most recent financial statements and a leaflet from the Charity Commission of the Responsibilities of Charity Trustees. Trustees are supported to meet their responsibilities in three main areas as highlighted by the Charity Commission: Ensuring Compliance, Duty of Prudence, Duty of Care. They receive regular updates of their responsibilities and are encouraged to develop their roles within the charity.

Key management personnel

The Trustees consider that they together with the CEO, Head of Fundraising and Development, and the Manager of Programmes and Partnerships comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

The remuneration of key management is decided upon by the Trustees. A formal policy for the review of management remuneration has been developed by the Trustees.

Risk Management

The Trustees, in conjunction with the CEO, have carried out a comprehensive audit of all potential risks facing the organisation which will be monitored over the coming year. The risk register is reviewed at Trustee meetings outlining the risks and what is being done to mitigate them.

Report of the Trustees 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Risk management (continued)

The three principal risks faced by the charity are:

- ◆ Generation of income;
- ◆ Ensuring that funds remitted overseas are applied correctly for the intended purposes; and
- ◆ Ensuring high standards of Safeguarding and Child Protection procedures are implemented and followed by Thai partners.

Each of the above areas is explained in more detail below:

◆ **Generation of income**

The charity is very dependent on the generosity of the public for the donation of funds to enable its work and is never complacent about the fact that its income relies on such giving continuing even in challenging economic times. The charity strives to ensure that donors are kept informed of the progress and successes achieved by the charity and looks always to maximise its fundraising by publicising the plight of children in Thailand and its border countries and the need for support. The Trustees, together with the CEO, are currently reviewing the charity's strategic approach to generating funds in the future from the public and from other sources such as grant making trusts and corporate giving. In doing so, the charity is very aware of the need always to raise monies in an ethical manner compliant with the fundraising rules laid down by the Fundraising Regulator and the Fundraising Standards Board and other regulatory bodies.

◆ **Overseas donations and grants**

The charity donates significant sums to support children in Thailand. The Trustees and management of the charity always ensure that they are fully briefed about and familiar with the work of a potential recipient of funds, that funds are transferred via bank transfer, that proof of receipt is obtained and that, wherever possible (and always in the case of monies sent overseas), a full written report of how the monies have been utilised and applied is obtained from the recipient.

◆ **Safeguarding**

As an organisation that works exclusively to protect and uphold the rights of the most disadvantaged children in Thailand, we are committed to having in place robust and stringent safeguarding policies. We have policies in place and are constantly striving to improve these so that they are appropriate for both the UK and Thailand.

Report of the Trustees 31 March 2024**STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)****Statement of Trustees' responsibilities in relation to the financial statements**

The Trustees (who are directors of Safe Child Thailand for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements the Trustees are required to:

- ◆ Select suitable accounting policies and apply them consistently;
- ◆ Observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ Make judgements and estimates that are reasonable and prudent;
- ◆ State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- ◆ Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the Trustees confirms that:

- ◆ so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- ◆ the Trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Report of the Trustees 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

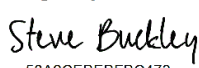
Statement of Trustees' responsibilities in relation to the financial statements

(continued)

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

APPROVAL

This report was approved by the Trustees and signed on their behalf by:

Signed by:

58A2CEBEBFBC473...

Steve Buckley
Trustee

Approved on: 24 January 2025

Independent examiner's report Year to 31 March 2024

I report to the trustees on my examination of the financial statements of Safe Child Thailand for the period ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the company are not required to be 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 company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

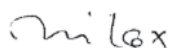
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of being a Fellow Member of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the financial statements to be reached.



Tom Wilcox
Counterculture Partnership LLP
Bank Chambers
Main Street
Hawes
North Yorkshire
DL8 3QL

Dated: 27 January 2025

Statement of financial activities Year to 31 March 2024
(including income and expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Income and Expenditure							
Income from:							
Donations, grants and legacies	1	491,081	120,863	611,944	383,172	158,218	541,390
Interest receivable		7,171	—	7,171	2,286	—	2,286
Total income		498,252	120,863	619,115	385,458	158,218	543,676
Expenditure on:							
Raising funds	2	174,769	—	174,769	159,049	—	159,049
Charitable activities – supporting children in Thailand	3	383,440	108,605	492,045	385,040	164,839	549,879
Total expenditure		558,209	108,605	666,814	544,089	164,839	708,928
Net expenditure	5	(59,957)	12,258	(47,699)	(158,631)	(6,621)	(165,252)
Transfers between funds	13	56,554	(56,554)	—	24,760	(24,760)	—
Net movement in funds		(3,403)	(44,296)	(47,699)	(133,871)	(31,381)	(165,252)
Reconciliation of funds:							
Fund balances brought forward at 1 April 2023		435,349	71,524	506,873	569,220	102,905	672,125
Fund balances carried forward at 31 March 2024		431,946	27,228	459,174	435,349	71,524	506,873

All of the charity's activities derived from continuing operations during the above two financial years.

All recognised gains and losses are included in the statement of financial activities.

Balance sheet 31 March 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	8		285		456
Current assets					
Debtors	9	137,603		36,968	
Cash at bank and in hand		359,274		528,796	
		496,877		565,764	
Liabilities:					
Creditors: amounts falling due within one year	10	(37,988)		(59,347)	
Net current assets			458,889		506,417
Total net assets			459,174		506,873
The funds of the charity:					
Unrestricted funds					
. General funds		421,661		404,893	
. Designated funds	12	10,000		30,000	
. Tangible fixed assets fund	11	285		456	
			431,946		435,349
Restricted funds	13		27,228		71,524
			459,174		506,873

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102.

For the year ending 31 March 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

Approved by the Trustees of Safe Child Thailand and signed on their behalf by:

Signed by:

 58A2CEB8FBC473...
 Steve Buckley
 Trustee

Approved on: 24 January 2025

Company Registration Number 4157530 (England and Wales)
 Charity Registration Number 1085407

Statement of cash flows Year to 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities:			
Net cash used in operating activities	A	(174,693)	(160,097)
Cash flows from investing and capital activities:			
Interest received		7,171	2,286
Purchase of tangible fixed assets		—	(513)
Net cash provided by investing activities		7,171	1,773
Change in cash and cash equivalents in the year		(169,522)	(158,324)
Cash and cash equivalents at 31 March 2023	B	528,796	687,120
Cash and cash equivalents at 31 March 2024	B	359,274	528,796

Notes to the statement of cash flows for the year to 31 March 2024.**A Reconciliation of net (expenditure) to net cash used in operating activities**

	2024 £	2023 £
Net expenditure (as per the statement of financial activities)	(47,699)	(165,252)
Adjustments for:		
Depreciation charge	171	57
Interest receivable	(7,171)	(2,286)
(Increase) decrease in debtors	(100,635)	1,448
(Decrease) increase in creditors	(21,359)	5,936
Net cash used in operating activities	(174,693)	(160,097)

B Analysis of changes in net debt

	2023 £	Cash flows £	2024 £
Total cash and cash equivalents:			
Cash at bank and in hand	528,796	(169,522)	359,274

No separate reconciliation of net debt has been prepared as there is no difference between the net cash (debt) of the charity and the above cash and cash equivalents.

Principal accounting policies Year to 31 March 2024

Safe Child Thailand is a private company limited by guarantee incorporated in England and Wales. The registered office is Eagle House, 163 City Road, London, EC1V 1NR.

Basis of preparation

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

These financial statements have been prepared for the year to 31 March 2024, with comparative information provided in respect to the year to 31 March 2023.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

The financial statements are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the financial statements requires the Trustees and management to make significant judgements and estimates.

The items in the financial statements where these judgements and estimates have been made include:

- ◆ assessing whether the criteria for the recognition of legacy income has been met;
- ◆ the allocation of staff costs between support costs, expenditure on raising funds and expenditure on charitable activities; and
- ◆ the estimation of future income and expenditure for the purpose of assessing going concern (see below).

Assessment of going concern

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The Trustees have made this assessment in respect to a period of at least one year from the date of approval of these financial statements.

Principal accounting policies Year to 31 March 2024

Assessment of going concern (continued)

The Trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due, but they are mindful of the need for the charity to continue to generate donations and the fact that this has become more difficult in recent years because of the challenging economic conditions. The Trustees, together with the Chief Executive, continue to review the charity's strategic approach to generating funds from the public and from other sources such as grant making trusts and corporate giving.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises donations, grants from trusts, legacies and interest receivable.

Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. Where donors specify that donations and grants must be used in future accounting periods, the income is deferred.

Grants from trusts are credited to income when the charity has both confirmation of the amount and entitlement to the income. In the event of grants confirmed but not received, the amount is accrued for where the receipt is considered probable.

In accordance with the Charities SORP FRS 102 volunteer time is not recognised.

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity.

Principal accounting policies Year to 31 March 2024

Income recognition (continued)

Entitlement is taken as the earlier of the date on which either: the charity is aware that probate has or will be granted, the estate has been finalised and notification has been made by the executor to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title of the asset having being transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs (including governance costs). All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- ◆ Expenditure on raising funds includes all expenditure associated with fundraising, including applicable staff costs.
- ◆ Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity by supporting children in Thailand and its border countries. Such costs include charitable grants, direct costs and support costs including governance costs.
- ◆ Charitable grants and donations are made where the Trustees consider there is real need following a review of the details of each particular case and comprise single year payments rather than multi-year grants. Grants and donations are included in the statement of financial activities when approved for payment. Provision is made for grants and donations approved but unpaid at the period end.

All expenditure is stated inclusive of irrecoverable VAT.

Principal accounting policies Year to 31 March 2024

Allocation of support and governance costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel, financial procedures, provision of office services and equipment and a suitable working environment. Staff costs are allocated between raising funds and charitable activities on the basis of time spent on these activities by staff. All other support costs are included with the expenditure on charitable activities.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice.

Support costs and governance costs form part of the costs of the charitable company.

Tangible fixed assets

All assets costing more than £500 and with an expected useful life exceeding one year are capitalised.

Tangible fixed assets are depreciated on a straight line basis over their estimated useful lives as follows:

- ♦ Computer equipment 3 years
- ♦ Office furniture, fixtures and fittings 5 years

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Principal accounting policies Year to 31 March 2024

Fund structure

Funds held by the charity are divided into the following categories:

- ◆ Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- ◆ Unrestricted designated funds consist solely of the accommodation fund. This fund has been designated to cover the cost of office accommodation over the term of the charity's lease.
- ◆ The tangible fixed assets fund represents the net book value of the tangible fixed assets used by the charity in furtherance of its objectives.
- ◆ Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by a donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to these financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

Pension contributions

Contributions in respect of the charity's defined contribution pension scheme are charged to the statement of financial activities when they are payable to the scheme. The charity's contributions are restricted to the contributions disclosed in note 6. There were no outstanding contributions at the year end. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities on a straight line basis over the lease term.

Notes to the financial statements Year to 31 March 2024**1 Income from: Donations, grants and legacies**

	Unrestricted funds	Restricted funds	2024 funds	Unrestricted funds	Restricted funds	2023 funds
	£	£	£	£	£	£
Donations	130,137	36,706	166,843	123,702	32,669	156,371
Child Sponsorship	189,987	—	189,987	197,759	—	197,759
Gift Aid	42,228	1,523	43,751	47,668	1,075	48,743
Grants from Trusts	20,017	82,634	102,651	6,443	124,474	130,917
Legacies	104,749	—	104,749	6,312	—	6,312
Other income	3,963	—	3,963	1,288	—	1,288
	491,081	120,863	611,944	383,172	158,218	541,390

2 Expenditure on: Raising funds

	Unrestricted funds	
	2024	2023
	£	£
Staff costs (note 6)	155,999	145,279
Advertising and photography	2,900	3,192
Postage	6,739	5,395
Printing	5,147	3,382
Online fundraising costs	433	398
Event costs	365	445
Fundraising travel	1,913	601
Other expenses	1,273	357
	174,769	159,049

Notes to the financial statements Year to 31 March 2024

3 Expenditure on: Charitable activities - supporting children in Thailand

	2024			2023		
	Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
Amounts for application to projects in Thailand						
Health & Nutrition	35,500	9,092	44,592	32,500	5,550	38,050
Child Protection & Safeguarding	19,500	1,280	20,780	18,500	1,648	20,148
Keeping Families Together	3,500	3,000	6,500	5,000	—	5,000
Looked After Children	37,500	9,463	46,963	40,000	1,644	41,644
Education	13,500	67,621	81,121	28,000	50,471	78,471
Care System Reform	—	18,149	18,149	—	95,180	95,180
	109,500	108,605	218,105	124,000	154,493	278,493
Directly attributable project costs						
Staff costs (note 6)	123,428	—	123,428	116,093	—	116,093
Programme support	20,483	—	20,483	6,903	—	6,903
Information and awareness	4,257	—	4,257	2,952	—	2,952
	148,168	—	148,168	125,948	—	125,948
Support costs						
Staff costs (note 6)	39,450	—	39,450	46,120	—	46,120
Accommodation and establishment	26,330	—	26,330	25,847	—	25,847
Travelling expenses	773	—	773	3,225	10,346	13,571
Bank and direct debit collection charges and exchange differences	10,169	—	10,169	8,620	—	8,620
Office expenses	22,724	—	22,724	24,643	—	24,643
Depreciation (note 8)	171	—	171	57	—	57
Accounting support	12,692	—	12,692	12,914	—	12,914
Governance costs (note 4)	13,463	—	13,463	13,666	—	13,666
	125,772	—	125,772	135,092	10,346	145,438
	383,440	108,605	492,045	385,040	164,839	549,879

4 Governance costs

	Unrestricted funds	
	2024 £	2023 £
Independent Examiner's remuneration	2,160	—
Auditor's remuneration	—	9,240
Legal and professional charges	11,303	4,426
	13,463	13,666

5 Net expenditure

This is stated after charging:

	2024 £	2023 £
Depreciation of tangible fixed assets	171	57
Operating lease rentals	17,000	17,000
Auditor's remuneration (including VAT):		
. Independent Examination	2,160	—
. Audit services	—	9,240
. Other services	1,660	—
Deficit on foreign exchange transactions	2,229	447

Notes to the financial statements Year to 31 March 2024

6 Staff costs

	2024 £	2023 £
Salaries	280,298	271,057
Social security costs	24,894	24,927
Pension contributions	11,522	11,127
	316,714	307,111
Recruitment costs	1,968	—
Volunteer expenses	195	381
	318,877	307,492

During the year, one employee earned between £70,001 and £80,000 (2023 – one employee earned between £70,001 and £80,000) and contributions of £3,087 (2023 – £2,940) were paid for the provision of money purchase pension benefits in respect to this employee.

The average number of employees during the year was:

	2024		2023	
	Full time	Part time	Full time	Part time
Average number	6	1	7	—

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis comprise the Trustees, the Chief Executive, the Manager of Programmes and Partnerships and the Head of Fundraising and Development. The total remuneration (including taxable benefits, and including employer's National Insurance and pension contributions) of the key management personnel for the year to 31 March 2024 was £188,572 (2023 – £174,674).

No Trustee received any remuneration during the year (2023 – £nil). Expenses were not reimbursed to any Trustee during either period.

7 Taxation

Safe Child Thailand is a registered charity and, therefore, is not liable to income or corporation tax on income or gains to the extent that these are derived from its charitable objects, as they fall within the various exemptions available to registered charities.

Notes to the financial statements Year to 31 March 2024**8 Tangible assets**

	Computer equipment £	Office furniture, fixtures and fittings £	2024 Total £
Cost			
At 1 April 2023	12,093	5,052	17,145
Additions	—	—	—
At 31 March 2024	12,093	5,052	17,145
Depreciation			
At 1 April 2023	11,637	5,052	16,689
Charge for year	171	—	171
At 31 March 2024	11,808	5,052	16,860
Net book values			
At 31 March 2024	285	—	285
At 31 March 2023	456	—	456

9 Debtors

	2024 £	2023 £
Gift aid recoverable	10,335	10,131
Prepayments	1,806	4,799
Legacies receivable	100,999	12,250
Accrued income	15,963	1,288
Other debtors	8,500	8,500
	137,603	36,968

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Expense creditors	8,248	2,534
Grants payable	6,500	29,500
Taxation and social security	9,512	9,405
Accruals and other creditors	13,728	17,908
	37,988	59,347

Notes to the financial statements Year to 31 March 2024**11 Tangible fixed assets fund**

	At 1 April 2023 £	Movements in year £	At 31 March 2024 £
Tangible fixed assets fund	456	(171)	285

	At 1 April 2022 £	Movements in year £	At 31 March 2023 £
Tangible fixed assets fund	—	456	456

The tangible fixed assets fund represents the net book value of the charity's tangible fixed assets. This has been separated from the charity's general funds in recognition of the fact that the assets are essential to the day-to-day work of the charity and as such their value should not be regarded as funds that would be realisable with ease, in order to meet future contingencies.

12 Designated fund

	At 1 April 2023 £	Released in year £	At 31 March 2024 £
Accommodation fund	30,000	(20,000)	10,000

	At 1 April 2022 £	Released in year £	At 31 March 2023 £
Accommodation fund	50,000	(20,000)	30,000

In the financial year 2017/18 the Trustees designated £200,000 of the gain from the disposal of a property towards meeting the cost of office accommodation over the next five financial years. The release of £20,000 in the year represents accommodation cost for 2023/24 year.

Notes to the financial statements Year to 31 March 2024

13 Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Capital Infrastructure Fund (Legacy)	50,914	—	—	(50,914)	—
Child Sponsorship Gifts	1,023	1,392	(2,045)	—	370
Nong Khai Children's Home	1,080	10,590	(10,230)	(450)	990
Mobile Education	—	27,217	(7,000)	(3,426)	16,791
General Education Diploma	—	15,000	(13,000)	(2,000)	—
Community Based Rehabilitation	—	9,446	(6,000)	(2,061)	1,385
Youth Education Programme	—	410	(2,500)	2,090	—
Tak Children's Home	480	240	(480)	—	240
Alternative Care Thailand	10,393	11,300	(18,149)	—	3,544
Education in Tak Province	5,134	—	(4,000)	—	1,134
University Scholarship	—	22,500	(22,500)	—	—
Sports Equipment Project	—	1,363	(816)	(139)	408
Global Run	—	1,288	(1,280)	(8)	—
Website Project	2,500	—	—	(134)	2,366
Mae Sot Mental Health project	—	20,117	(20,605)	488	—
	71,524	120,863	(108,605)	(56,554)	27,228

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Capital Infrastructure Fund (Legacy)	50,914	—	—	—	50,914
Child Sponsorship Gifts	364	759	(100)	—	1,023
Child Education and Development Centre	—	1,626	(1,544)	(82)	—
Nong Khai Children's Home	1,440	5,190	(5,550)	—	1,080
School Lunch Programme	1,689	124	—	(1,813)	—
Migrant Birth Registration	1,648	—	(1,648)	—	—
Special Education Teacher Training	—	2,000	(2,000)	—	—
Care Development	3,000	—	—	(3,000)	—
Tak Children's Home	240	240	—	—	480
Alternative Care Thailand	43,610	94,764	(105,526)	(22,455)	10,393
Education in Tak Province	—	8,670	—	(3,536)	5,134
University Scholarship	—	22,500	(22,500)	—	—
Community Schoolbus	—	3,385	(10,000)	6,615	—
Migrant mobile application	—	2,500	—	—	2,500
Mae Sot Mental Health project	—	16,460	(15,971)	(489)	—
	102,905	158,218	(164,839)	(24,760)	71,524

Notes to the financial statements Year to 31 March 2024

13. Restricted funds (continued)

Restricted funds at 31 March 2024 comprised:

- ♦ **Child Sponsorship Gifts, £370.**
- ♦ **Nong Khai Children's Home, £990.** This fund consists of donations for the ongoing running costs of a Children's Home in Nong Khai.
- ♦ **Mobile Education, £16,791.** This fund consists of donations for the setup and running of mobile education centres that serve out-of-school children in rural migrant communities. The funding also supports both livelihood and sexual and reproductive health training sessions for migrant women and girls.
- ♦ **Community Based Rehabilitation, £1,385.** This fund consists of donations for at-home care for migrant children with disabilities and support for their families in the Mae Sot area.
- ♦ **Tak Children's Home, £240.** This fund is for a contribution to the food and welfare costs of a child in a residential Safe House in the Mae Sot area.
- ♦ **Alternative Care Thailand, £3,544.** This fund is to support the Alternative Care Thailand Group (ACTG) on its Alternative Care action plan.
- ♦ **Education in Tak Province, £1,134.** This fund consists of funding towards migrant education in Tak Province.
- ♦ **Sports Equipment Project, £408.** This fund consists of donations for the purchase of sports equipment at six schools and residential homes across the country.
- ♦ **Website Project, £1,385.** This fund consists of donations for the completion of a website that will provide essential information to migrants who recently fled Myanmar to Thailand. Information includes where to find education, health care providers, housing, and secure legal documents.
- ♦ **Transfers** between funds occur where a proportion of restricted funds received has been released to unrestricted funds in accordance with the agreement of the funder. £50,914 has been transferred from the restricted fund "Capital Infrastructure Fund (Legacy)" to unrestricted funds. The legacy was from the founder of Safe Child Thailand, Baron Carini and was to be used for capital infrastructure or construction projects. Safe Child Thailand is not undertaking such projects anymore and following approval of the Trustees' resolution by the Charity Commission the remaining balance has been merged with the general funds.

Notes to the financial statements Year to 31 March 2024**14. Analysis of net assets between funds**

An analysis of the net assets between the funds at 31 March 2024 is as follows:

	General funds £	Designated funds £	Tangible fixed assets fund £	Restricted funds £	2024 Total £
Tangible fixed assets	—	—	285	—	285
Net current assets	421,661	10,000	—	27,228	458,889
	421,661	10,000	285	27,228	459,174

	General funds £	Designated funds £	Tangible fixed assets fund £	Restricted funds £	2023 Total £
Tangible fixed assets	—	—	456	—	456
Net current assets	404,893	30,000	—	71,524	506,417
	404,893	30,000	456	71,524	506,873

15 Related party transactions

The charity's Trustees were not paid during the year to 31 March 2024 (2023 – no payment). No Trustee received any emolument or payment for professional or other services during either period.

During the year, the total amount donated by the Trustees to the charity was £416 (2023 – £348).

Other than the above, there were no other related party transactions during the year ended 31 March 2024 (2023 – no other transactions).

16 Members' liability

In the event of the charitable company being wound up during the period of membership, or within the year following, members are required to contribute an amount not exceeding £1.

17 Commitments under operating leases**Operating leases**

At 31 March 2024, the total of charity's future minimum lease payments under non-cancellable operating leases was as follows:

	Land and buildings	
	At 31 March 2024 £	At 31 March 2023 £
Amounts due within one year	8,500	8,500
	8,500	8,500

Accounts

Safe Child Thailand

Report and Financial Statements

31 March 2023

Company limited by guarantee
Registration Number 4157530 (England and Wales)

Charity Registration Number 1085407

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Trustees	Mr S Buckley – Chairman Dr S Conway Mr F L Cremer Mr M Hurley Mr S Landy Mr M Patterson
Secretary and Chief Executive	Mr P Bradley
Registered office	72 Venn Street London SW4 0AT
Website	www.safechildthailand.org
Company number	4157530 (England and Wales)
Registered charity number	1085407
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Principal bankers	Bank of Scotland plc Community Banking 38 St Andrew Square Edinburgh EH2 2AD
Solicitors	Bates Wells & Braithwaite LLP 10 Queen Street Place London EC4R 1BE

Welcome and overview from the Chairman

It is my great pleasure to present the Report and Financial Statements for the financial year ending 31 March 2023.

Another challenging year but one - helped by having a conscientious, focussed and hardworking team consistently producing quality material - that was not short of notable activities.

Care Reform continues to drive our agenda and it was good to see the start of transitioning a Children's Home in Chiang Mai Province as well as the initiation of an important Child Protection and Safeguarding Teaching Programme in Mae Sot. Training was also provided for residential accommodation staff on the United Nations Guidelines for the Alternative Care of Children.

In tandem - and as part of the conclusion of the many UBS Optimus Foundation funded projects - a most successful Conference on Care Reform was staged in Bangkok as well as a high-profile House of Commons presentation. The former attracted a number of senior officials who are becoming increasingly aware of the scale of the problem (something highlighted in the Safe Child Thailand funded ground breaking Study 'No Child Left Behind: No less than 120,000 Children in Institutional Care in Thailand') and which will hopefully pave the way for Care Reform to receive enhanced support from the new Thai Government.

Against these positive developments, however, it is important to highlight the continued difficulties in raising funds. Never an easy situation but one, undoubtedly, made worse by the current Cost of Living crisis and the increasing demands placed upon all our Corporate and Institutional donors.

Finally, my sincere thanks go to both the Safe Child Thailand team and my fellow Trustee colleagues for the continued support received throughout the year.



Steve Buckley
Chairman

The Trustees of Safe Child Thailand (SCT), who are also the directors of the charity for the purposes of company law, present their report and audited financial statements for the year to 31 March 2023. This report has been prepared in accordance with Part 8 of the Charities Act 2011 and constitutes a directors' report for the purpose of the Companies Act 2006.

The financial statements have been prepared in accordance with the accounting policies set out on pages 28 to 32 of the attached financial statements and comply with the charitable company's Memorandum of Association, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102).

INCORPORATION AND LEGAL STATUS

The charity is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association. As a charitable company, the company is not required to formally describe itself as 'Limited'.

CHARITABLE OBJECTS

The charity's objects are in respect of its support for the people of Thailand and its border countries and comprise:

1. The relief of poverty, sickness and distress amongst young people;
2. The feeding, housing, general care and education of young people; and
3. Such other charitable purposes including but not limited to work with parents, carers or guardians of the young people referred to in 1 and 2 above as the Trustees shall from time to time think fit.

The Trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and when planning future activities.

Safe Child Thailand's VISION

A Thailand where all children grow up in a safe and loving family.

Safe Child Thailand's MISSION

We will work with families and communities to ensure that children grow up in a safe and nurturing environment.

CHARITABLE OBJECTS (continued)

Safe Child Thailand's MISSION (continued)

We believe every child in Thailand should have the right to:

1. Go to school and receive quality education;
2. Benefit from equal rights and opportunities;
3. Live without fear of exploitation or abuse;
4. Receive adequate food and shelter; and
5. Not be discriminated against and/or excluded because of disability, gender, religion or ethnicity.

OUR VALUES

Transparent

We are transparent and honest with our donors, those who support us, our partner organisations in Thailand and our service users. This is reflected through all our literature, website and audited report and accounts.

Respectful

We respect the views and rights of each other and all those with whom we work.

Effective

We maximise the funds we receive, ensuring that our administration costs are justifiable and the funds we send to Thailand are utilised to provide maximum benefit.

Ambitious

We will challenge ourselves and our partners to push the boundaries to achieve long-term positive change for children in Thailand. We actively seek to maximise the number of innovative and dynamic projects we support in Thailand to achieve our mission.

WHAT WE DO

For over 40 years SCT has been constantly working toward improving the situation for disadvantaged children in Thailand. We work with the most vulnerable of children and their families aiming to end the cycle of poverty, discrimination and health inequalities. We are now raising awareness of the importance of keeping a family together and to become less reliant on residential care for children. . By raising funds for our partners working in Thailand, we can help develop crucial services. In addition to financial support we provide programmatic guidance and ensure a comprehensive appraisal of the partner's policies and procedures.

WHAT WE DO (continued)

Supporting Care Reform in Thailand

This past year has seen a significant increase in our Care Reform Projects. We have continued to work with the Alternative Care Thailand Group with the purpose of financially and programmatically supporting their action plan to support vulnerable children and their families. Care Reform within Thailand is crucial in helping keep families together and also improving the quality of care children are entitled to in residential settings.

The Alternative Care Thailand Group is one of six thematic working groups under the Convention on the Rights of the Child Coalition of Thailand Steering Committee. The goal of care reform is to strengthen families by providing more robust social welfare services and childcare choices, and to stop needless placement of children in orphanages and institutions.

Helping the vulnerable and those at risk

In large parts of Thailand poverty and deprivation are rife, meaning that life at the bottom of the social ladder can be very hard. Being at the centre of South East Asia also means that Thailand is often a destination for economic migrants and refugees fleeing conflicts or brutal regimes. All too often children from these groups find themselves living in desperate poverty and in need of help.

Our current Organisational Strategy is paving the way ahead for SCT to be more engaged in Care Reform. We are now engaging with partners to develop existing and new opportunities which will ensure fewer children are housed in residential homes. We recognise that for a smaller number of children an orphanage or residential setting is required and in these cases, we will work with our residential partners to strive for the best care and facilities possible. We are working with residential care providers to increase their awareness of Care Reform and the importance of following the United Nations Guidelines for the Alternative Care of Children.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS

Programmatic development

Safe Child Thailand supports partner organisations and projects across Thailand. Our programmatic activities aim to:

- ◆ Support Care Reform projects
- ◆ Keep families together
- ◆ Reduce the risks facing children by supporting Child Protection programmes
- ◆ Increase access to services (education, healthcare etc.)
- ◆ Build the capacity of local partners working with children

Within the financial year 2022-2023, Safe Child Thailand has directly benefited 9,125 children and their families and indirectly benefited up to 87,876 children and families at risk of poverty and harm.

	Direct Beneficiaries	Indirect Beneficiaries
1. Health and Nutrition	2,145	502
2. Child Protection and Safeguarding	2,966	9,000
3. Keeping Families Together	173	45,355
4. Residential	2,325	---
5. Education	978	233
6. Alternative Care Reform	538	32,786

Projects implemented and supported in 2022/23 are discussed below. These projects are unique but may have activities or elements that could be considered under other themes. The number of children and support staff reached for each project we have contributed to, as provided by our charity partners, is given below.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)

1. Health & Nutrition

This programme aims to enhance the overall health and well-being, both physically and mentally, of children by offering nutritional support and healthcare services to those who are vulnerable or at risk. Additionally, the program supplies fresh water and nutritious food to students at Migrant Learning Centres and residential settings. Safe Child Thailand's health programme includes medical check-ups, as well as the promotion of physical health development activities.

Furthermore, Safe Child Thailand collaborates with local partners in Mae Sot on a mental health project, which involves conducting awareness sessions on mental health and social well-being at Migrant Learning Centres and within communities. In addition, SCT has organised Psychological First Aid (PFA) training sessions for focal persons from Migrant Learning Centres.

We worked with 7 partners, 2,145 Direct Beneficiaries and with over 502 Indirect Beneficiaries

2. Child Protection and Safeguarding

The objective of the programme is to enhance the understanding and implementation of Child Protection and Safeguarding among practitioners and children. The programme encompasses various activities such as providing Child Safeguarding training to teachers and skilling up Trainers to facilitate Safe Touch awareness sessions for migrant students.

We worked with 1 partners, 2,966 Direct Beneficiaries and with over 9,000 Indirect Beneficiaries

3. Keeping Families Together

Families with children who have disabilities often opt for residential care. However, Safe Child Thailand's primary focus is on keeping families together by providing comprehensive support to families with children who have disabilities. This approach aims to dissuade parents from choosing to send their children to residential care centres.

SCT's approach includes tailored physiotherapy activities and physical rehabilitation that are customised to each child's specific disability. The programme addresses the overall health, development, and well-being of children with disabilities.

For children with intellectual disabilities, occupational therapy is provided to help them learn essential life skills and daily routines. SCT also provides dry food packages to families with disabled children.

SCT extends community-based rehabilitation services to families with children who have disabilities within their communities. Collaborative partners offer in-house rehabilitation training to parents, enabling them to provide care at home reducing the need to bring their disabled children to external centres.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)

3. Keeping Families Together (continued)

This year, we raised vital funds to purchase a school bus for a special care centre, enabling the children to travel safely and comfortably between home and school.

We worked with 4 partners, 173 Direct Beneficiaries and with over 45,355 Indirect Beneficiaries

4. Residential

Safe Child Thailand's main strategy is to focus on Care Reform. Whilst this aims to keep children within their families, there are times when it is necessary for children to be housed in residential settings. This is to ensure the child's safety and must be reviewed regularly. In these urgent cases we continue to support residential centres but only where it is deemed necessary. The objective of Safe Child Thailand's residential programme remains centred on providing comprehensive support – including food, education, care, and protection – to at-risk children in residential settings.

In addition to its residential support efforts, SCT has introduced a "Care and Love" programme. This initiative involves regular weekly meetings between our staff and sponsored children, aimed at expressing care whilst also providing an important update on the welfare of the child.

We worked with 7 partners, Direct Beneficiaries 2,325 children

5. Education

The SCT education program is designed to extend educational assistance to students facing challenges. This support encompasses education scholarships and the provision of new school uniforms. Moreover, the program seeks to enhance the overall quality of education for underprivileged children, offering opportunities such as extra tutorial classes during summer breaks, engaging summer camps, dynamic sports activities, and scout camps.

Additionally, the education program is committed to aiding young adults attending vocational schools by imparting skills that enable them to achieve independent livelihoods.

We worked with 8 partners, 978 Direct Beneficiaries and with over 233 Indirect Beneficiaries

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)

6. Alternative Care Reform

Safe Child Thailand has taken a pioneering role in advancing alternative Care Reform in Thailand through launching a range of comprehensive programmes, including a residential home transition project and research initiatives. One significant endeavour is the Home Transition Project, which seeks to establish a pilot project for the numerous homes across Thailand. In collaboration with partners, SCT is developing transition toolkits and facilitating the exchange of experiences to benefit other residential homes. Additionally, Safe Child Thailand has formed a partnership with Mahidol University, Bangkok, to conduct research that involves mapping out residential homes in Thailand. This research serves as a foundation for subsequent advocacy efforts within the field of alternative Care Reform.

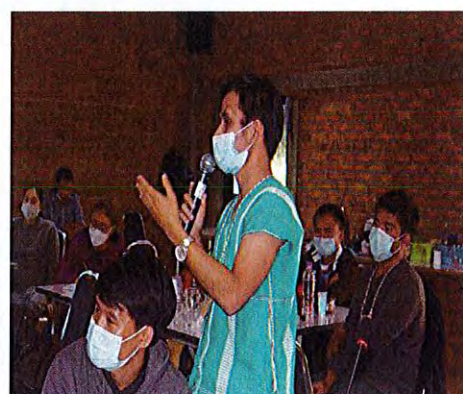
Our in-country partner has produced two research papers that have been presented at the National Alternative Care Conference in Bangkok and other media events, effectively disseminating valuable insights. Safe Child Thailand has also hosted two conferences targeting distinct stakeholders. Both conferences shared a common goal of advocating for the significance of Care Reform in Thailand while also showcasing best practices related to various aspects of Care Reform.

With the aim of introducing and reiterating the United Nations Guidelines on Alternative Care, Safe Child Thailand has organised training sessions for local NGOs. This initiative is geared towards empowering practitioners to implement operational changes within their own services and residential centres.

Safe Child Thailand's signature project, "Child's Voice," positions the empowerment of children in residential care at the core of care reform. This project has been warmly embraced by children and young adults, as well as local partners who recognise its importance in promoting meaningful change within the care system.

We worked with 4 partners, 538 Direct Beneficiaries and with over 32,786 Indirect Beneficiaries

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)



Child protection training to teachers



Love and Care Programme

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)



National Alternative Care Conference in Bangkok



Care Reform Matters Conference in Bangkok



United Nations Alternative Care Guidelines training

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)

Fundraising and development

We are incredibly grateful that despite the global challenges we all continue to face, our donors continued to support our work in 2022/23. We would like to thank each and every one of our incredible supporters who continued working with us throughout the year to support families and children in Thailand. Despite the continued decline in child sponsorship globally and ongoing challenges to corporate fundraising caused by the global recession, Safe Child Thailand has done remarkably well in its fundraising efforts with donation, grant and sponsorship income remaining constant for the financial year 2022/23.

We received exceptional support from individual donors who generously donated a total of £341,343 towards our work with marginalised children and families. During 2022/23, our child sponsorship programmes continued to operate in five provinces enhancing the well-being of sponsored children through essential resources and opportunities. We are incredibly grateful to our regular and individual donors whose generous contribution played a critical role in supporting our mission to provide a safe and nurturing environment for children, and enabled us to respond to urgent needs through targeted initiatives in communities.

During the year, we raised £6,130 in donations from online fundraisers and social media campaigns and a further £6,803 from community groups such as the Developing World Group, who kindly supported our teacher training programme in Mae Sot. We raised an additional £4,803 from other community fundraising activities such as the Magic of Thailand, and Richmond RUNFEST which took place during the year. We are very grateful for the generous support of EP Legal Services and the Anglo Thai Society enabling us to reach even more children and families in need of assistance.

In 2022/23, we continued working with trusts, foundations and statutory partners to deliver life-changing support to children and families in Thailand to ensure that children grow up in a safe and nurturing environment. We created new partnerships, whilst maintaining strong relationships with current donors. A huge thank you to all the trusts and foundations who have continued working with us to support families and children in Thailand throughout the year. We are very grateful to those who donated to our Education Appeal to support the education of migrant children in Mae Sot, such as the David Lister Charitable Trust, Sir John Sumner's Trust, Wallace Bell Charitable Trust, The Tula Trust, Belacqua Charitable Trust, Christadelphian Samaritan Fund, Dennis Allan Yardy Charitable Trust, Stella Symons Charitable Trust, and The Cuckoo Hill Trust. We are grateful to the Pat Newman Memorial Trust, Community of the Presentation Trust, and Trelix Charitable Trust who donated to our Minibus Appeal and successfully raised funds for a new minibus for children with disabilities. We are grateful for the generous donations from the Paget Trust and the Donald R Mott Trust, the CB and HH Taylor 1984 Trust's grant towards our mobile migrant application programme, and the Cuckoo Hill Charitable Trust's donation towards our Care Reform work in Thailand.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)

Fundraising and development (continued)

During the year, we started a new project with the State of Guernsey's Overseas Aid & Development Commission. We received a total of £16,460 towards our project, "Mental Health Support to Improve Educational Attainment for Displaced Children on the Myanmar/Thailand Border following the COVID-19 Pandemic". Through this project, we have directly supported migrant students, parents, and teachers through child-focused personal development training, mental health training for students, teachers and parents, family support for children with disabilities, and IT training for students and teachers.

This year marked the end of most of our programme activities with current funding from the UBS Optimus Foundation for the first phase of the "Keeping Children Safe at Home in Thailand" programme. In the year 2022/23, UBS Optimus Foundation contributed £94,764 towards the programme which began in 2020. Over the course of the programme, Safe Child Thailand and the UBS Optimus Foundation have worked together to reform care practices in Thailand. We have protected migrant children through Child Protection trainings for migrant students, teachers, and staff at migrant learning centres, we have ensured the voices of children living in residential care are heard through our Child's Voice project, we have transitioned children living in residential care into kinship care and have worked with an orphanage in Chiang Mai to begin their transition into a family support centre. Additionally, we funded a National Care Reform Conference in Bangkok in February with representatives from UNICEF, the Department of Children and Youth, NGOs, stakeholders, and representatives from the Royal Thai Government as well as local government. Additionally, we delivered a Care Reform Matters Conference in Bangkok which brought together Safe Child Thailand's residential partners to discuss different components of reforming their care practices and pledge the steps they will each take towards Care Reform. Finally, we released the "No Child Left Behind: No Less Than 120,000 Children in Institutional Care" report, a report endorsed by the Department of Children and Youth, and eye-opening to the number of children still living in institutional care across Thailand.

All of us at Safe Child Thailand remain incredibly thankful to our donors who continue to kindly support us. We would like to thank each and every one of our generous supporters, for continuing to share our commitment to deliver life-changing support to children and families in Thailand.

PROJECT SUPPORT POLICY

Due diligence on partner organisations

SCT has continued to improve due diligence procedures for grant making, recipient organisations, and project implementation. Due diligence is carried out to ensure that all partners are reputable, and acting in compliance with Thai charitable law and internationally recognised child protection standards.

All partners and grant recipients are regularly vetted to ensure financial viability and transparency, accountability for delivery of activities and to ensure the protection of any vulnerable beneficiaries in their care. SCT collects documents and policies from partner organisations, and also regularly visits partners in Thailand to monitor projects.

In 2022/23, SCT required that all partner organisations must have:

- ◆ Registration in Thailand, or operate under the umbrella of a registered Thai organisation;
- ◆ Externally audited accounts, except in the cases where support is non-financial;
- ◆ A comprehensive, up-to-date child protection and safeguarding policy;
- ◆ Sufficient financial controls in place, with clear, comprehensive financial manuals; and
- ◆ Capacity to monitor and evaluate project impact.

SCT has continued to improve and strengthen due diligence procedures throughout 2022/23 and will do so further into the future. Our commitment remains first and foremost to the protection of children and championing Care Reform in Thailand. SCT will continue to expect high standards of child protection, financial transparency, and project effectiveness from all partners and grant recipients.

FINANCIAL REVIEW

Results for the year

A summary of the results for the year is given in the statement of financial activities at page 25. This shows total income for the year of £543,676 compared to £538,844 in 2022. The principal sources of the charity's income are donations, grants from trusts and legacies.

Expenditure during the year totalled £708,928 (2022 – £618,515) and comprised £135,358 (2022 – £123,896) on raising funds and £573,570 (2022 – £494,619) on direct and indirect expenditure aimed at providing support to children in Thailand and its border countries.

The charity's deficit for the year was £165,252 (2022 – deficit of £79,671).

Reserves policy and financial position

The Trustees have established a policy whereby the unrestricted funds not committed or invested in the tangible fixed assets the charity holds ('the free reserves') should be between three and six months of the total expenditure. At this level, the Trustees feel that in the event of a significant drop in funding they would be able to carry on the charity's activities for at least this period.

FINANCIAL REVIEW (continued)

Reserves policy and financial position (continued)

As of 31 March 2023, the charity had total funds of £506,873 (2022 – £672,125). Of this total, £71,524 (2022 – £102,905) is restricted and held for application towards specific projects and/or activities. A further £30,000 (2022 – £50,000) has been designated to cover the cost for the office accommodation and £456 represents the tangible fixed assets. Free reserves, or general funds, at 31 March 2023 totalled £404,893 (2022 – £519,220) and equated to 5.9 months' expenditure based on the budget for the next financial year, falling in line with the desired level set out in the charity's reserves policy.

Investment policy and returns

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the Trustees see fit. The Trustees have considered the most appropriate policy for investing funds given the time frame for holding monies and investment risk. As a consequence, they hold the majority of the charity's funds in Treasury Reserve deposits. The Trustees consider the return on these deposits to be disappointing but in line with prevailing rates available in respect of this type of investment.

Tangible fixed assets

Details of movements in tangible fixed assets are set out in note 8 to the financial statements.

Fundraising statement

The charity aims to achieve best practice in the way in which it communicates with supporters. It takes care with both the tone of its communications and the accuracy of its data to minimise the pressures on supporters. The charity is registered with the Fundraising Regulator and adheres to the Code of Fundraising Practice. It applies best practice to protect supporters' data and never sells data, it never swaps data with other organisations, and ensures that its communication preferences can be changed at any time. The charity manages its own fundraising activities and does not employ the services of Professional Fundraisers. The charity undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During 2022/23, the charity received no complaints about its fundraising activities.

FUTURE PLANS AND STRATEGIES

Following on from this year's exceptional Care Reform activities we will continue to focus on supporting Care Reform within Thailand. We will build upon what we have learnt and work with both the Royal Thai Government, local partners and those providing residential care to drive change forward. Raising awareness of Child Protection and Safeguarding will remain central to our work as will the importance of ensuring that children with disabilities will feature in all our Care Reform themes.

During this next year we aim to recruit an in country fundraising consultant to assist with raising funds within Thailand. We now hold a Thai bank account and this will enable more Thai based funders to support our work.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

All Trustees of the charity constitute company directors for the purpose of company legislation. Existing Trustees have the power to appoint additional Trustees as they consider necessary. The Trustees who served from the start of the 2022/23 financial year and up to the date of approval of this report are shown below:

Trustees

Mr S Buckley
Dr S Conway
Mr F L Cremer
Mr M Hurley
Mr S Landy
Mr M Patterson

Trustees are supported to meet their responsibilities in three main areas as highlighted by the Charity Commission: Ensuring Compliance, Duty of Prudence, Duty of Care. They receive regular updates of their responsibilities and are encouraged to develop their roles within the charity. The Trustees meet four times each year to determine the charity's strategy and oversee its activities.

In order for the Trustees to more efficiently manage and oversee the strategic direction of the organisation, they have formed four committees: Finance, Governance, Programmes and Fundraising. Each Committee is chaired by a different Trustee and includes at least two other Trustees together with the Chief Executive Officer (CEO). The Head of Fundraising and Development and the Manager of Programmes and Partnerships sit on the Programmes Committee. Each Committee has developed a terms of reference and has the power to invite non-Trustees with specific and relevant experience to sit on the Committees on an ad hoc basis.

The charity has a CEO responsible for the day-to-day work of the charity and a small team of staff which manages the work of the charity.

Key management personnel

The Trustees consider that they together with the CEO, Head of Fundraising and Development, and the Manager of Programmes and Partnerships comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

The remuneration of key management is decided upon by the Trustees. A formal policy for the review of management remuneration has been developed by the Trustees.

Risk Management

The Trustees, in conjunction with the CEO, have carried out a comprehensive audit of all potential risks facing the organisation which will be monitored over the coming year. The risk register is reviewed at Trustee meetings outlining the risks and what is being done to mitigate them.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Risk management (continued)

The three principal risks faced by the charity are:

- ◆ Generation of income;
- ◆ Ensuring that funds remitted overseas are applied correctly for the intended purposes; and
- ◆ Ensuring high standards of Safeguarding and Child Protection procedures are implemented and followed by Thai partners.

Each of the above areas is explained in more detail below:

◆ **Generation of income**

The charity is very dependent on the generosity of the public for the donation of funds to enable its work and is never complacent about the fact that its income relies on such giving continuing even in challenging economic times. The charity strives to ensure that donors are kept informed of the progress and successes achieved by the charity and looks always to maximise its fundraising by publicising the plight of children in Thailand and its border countries and the need for support. The Trustees, together with the CEO, are currently reviewing the charity's strategic approach to generating funds in the future from the public and from other sources such as grant making trusts and corporate giving. In doing so, the charity is very aware of the need always to raise monies in an ethical manner compliant with the fundraising rules laid down by the Fundraising Regulator and the Fundraising Standards Board and other regulatory bodies.

◆ **Overseas donations and grants**

The charity donates significant sums to support children in Thailand. The Trustees and management of the charity always ensure that they are fully briefed about and familiar with the work of a potential recipient of funds, that funds are transferred via bank transfer, that proof of receipt is obtained and that, wherever possible (and always in the case of monies sent overseas), a full written report of how the monies have been utilised and applied is obtained from the recipient.

◆ **Safeguarding**

As an organisation that works exclusively to protect and uphold the rights of the most disadvantaged children in Thailand, we are committed to having in place robust and stringent safeguarding policies. We have policies in place and are constantly striving to improve these so that they are appropriate for both the UK and Thailand.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Statement of Trustees' responsibilities in relation to the financial statements

The Trustees (who are directors of Safe Child Thailand for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements the Trustees are required to:

- ◆ Select suitable accounting policies and apply them consistently;
- ◆ Observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ Make judgements and estimates that are reasonable and prudent;
- ◆ State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- ◆ Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the Trustees confirms that:

- ◆ so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- ◆ the Trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Statement of Trustees' responsibilities in relation to the financial statements

(continued)

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

APPROVAL

This report was approved by the Trustees and signed on their behalf by:



Steve Buckley
Trustee

Approved on: 15-12-23

Independent auditor's report to the members of Safe Child Thailand

Opinion

We have audited the financial statements of Safe Child Thailand (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the notes to the financial statements. 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 charitable company's affairs as at 31 March 2023 and of 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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 directors with respect to going concern are described in the relevant sections of this report.

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- ♦ the information given in the Trustees' report, which is also a directors' report 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 Trustees' report, which is also the directors' report for the purpose of company law, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ♦ adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- ♦ the financial statements are not in agreement with the accounting records and returns; or
- ♦ certain disclosures of Trustees' remuneration specified by law are not made; or
- ♦ we have not received all the information and explanations we require for our audit; or
- ♦ the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities in relation to the financial statements contained within the Trustees' report, the Trustees 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.

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

- ◆ the engagement director ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- ◆ we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and the Companies Act 2006.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and

Auditor's responsibilities for the audit of the financial statements (continued)

- ♦ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ♦ performed analytical procedures to identify any unusual or unexpected relationships;
- ♦ performed substantive testing on expenditure including the authorisation thereof;
- ♦ tested journal entries to identify unusual transactions; and
- ♦ assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ♦ reading the minutes of meetings of those charged with governance; and
- ♦ enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

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.



Gumayel Miah (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Date: 18 December 2023

Statement of financial activities Year to 31 March 2023
(including income and expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Income and Expenditure							
Income from:							
Donations, grants and legacies	1	383,172	158,218	541,390	475,842	62,943	538,785
Interest receivable		2,286	—	2,286	59	—	59
Total income		385,458	158,218	543,676	475,901	62,943	538,844
Expenditure on:							
Raising funds	2	135,358	—	135,358	123,896	—	123,896
Charitable activities – supporting children in Thailand	3	408,731	164,839	573,570	379,512	115,107	494,619
Total expenditure		544,089	164,839	708,928	503,408	115,107	618,515
Net expenditure	5	(158,631)	(6,621)	(165,252)	(27,507)	(52,164)	(79,671)
Transfers between funds	13	24,760	(24,760)	—	19,544	(19,544)	—
Net movement in funds		(133,871)	(31,381)	(165,252)	(7,963)	(71,708)	(79,671)
Reconciliation of funds:							
Fund balances brought forward at 1 April 2022		569,220	102,905	672,125	577,183	174,613	751,796
Fund balances carried forward at 31 March 2023		435,349	71,524	506,873	569,220	102,905	672,125

All of the charity's activities derived from continuing operations during the above two financial years.

All recognised gains and losses are included in the statement of financial activities.

Balance sheet 31 March 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	8		456		—
Current assets					
Debtors	9	36,968		38,416	
Cash at bank and in hand		528,796		687,120	
		565,764		725,536	
Liabilities:					
Creditors: amounts falling due within one year	10	(59,347)		(53,411)	
Net current assets			506,417		672,125
Total net assets			506,873		672,125
The funds of the charity:					
Unrestricted funds					
. General funds		404,893		519,220	
. Designated funds	12	30,000		50,000	
. Tangible fixed assets fund	11	456		—	
			435,349		569,220
Restricted funds	13		71,524		102,905
			506,873		672,125

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102.

Approved by the Trustees of Safe Child Thailand and signed on their behalf by:


Steve Buckley
Trustee

Approved on:

15.12.23

Company Registration Number 4157530 (England and Wales)
Charity Registration Number 1085407

Statement of cash flows Year to 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities:			
Net cash used in operating activities	A	(160,097)	(64,593)
Cash flows from investing and capital activities:			
Interest received		2,286	59
Purchase of tangible fixed assets		(513)	—
Net cash provided by investing activities		1,773	59
Change in cash and cash equivalents in the year		(158,324)	(64,534)
Cash and cash equivalents at 31 March 2022	B	687,120	751,654
Cash and cash equivalents at 31 March 2023	B	528,796	687,120

Notes to the statement of cash flows for the year to 31 March 2023.

A Reconciliation of net (expenditure) to net cash used in operating activities

	2023 £	2022 £
Net expenditure (as per the statement of financial activities)	(165,252)	(79,671)
Adjustments for:		
Depreciation charge	57	833
Interest receivable	(2,286)	(59)
Decrease (increase) in debtors	1,448	(13,264)
Increase in creditors	5,936	27,568
Net cash used in operating activities	(160,097)	(64,593)

B Analysis of changes in net debt

	2022 £	Cash flows £	2023 £
Total cash and cash equivalents:			
Cash at bank and in hand	687,120	(158,324)	528,796

No separate reconciliation of net debt has been prepared as there is no difference between the net cash (debt) of the charity and the above cash and cash equivalents.

Principal accounting policies Year to 31 March 2023

Basis of preparation

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

These financial statements have been prepared for the year to 31 March 2023, with comparative information provided in respect to the year to 31 March 2022.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

The financial statements are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the financial statements requires the Trustees and management to make significant judgements and estimates.

The items in the financial statements where these judgements and estimates have been made include:

- ◆ assessing whether the criteria for the recognition of legacy income has been met;
- ◆ the allocation of staff costs between support costs, expenditure on raising funds and expenditure on charitable activities; and
- ◆ the estimation of future income and expenditure for the purpose of assessing going concern (see below).

Assessment of going concern

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The Trustees have made this assessment in respect to a period of at least one year from the date of approval of these financial statements.

Assessment of going concern (continued)

The Trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due, but they are mindful of the need for the charity to continue to generate donations and the fact that this has become more difficult in recent years because of the challenging economic conditions. The Trustees, together with the Chief Executive, continue to review the charity's strategic approach to generating funds from the public and from other sources such as grant making trusts and corporate giving.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises donations, grants from trusts, legacies and interest receivable.

Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. Where donors specify that donations and grants must be used in future accounting periods, the income is deferred.

Grants from trusts are credited to income when the charity has both confirmation of the amount and entitlement to the income. In the event of grants confirmed but not received, the amount is accrued for where the receipt is considered probable.

In accordance with the Charities SORP FRS 102 volunteer time is not recognised.

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity.

Income recognition (continued)

Entitlement is taken as the earlier of the date on which either: the charity is aware that probate has or will be granted, the estate has been finalised and notification has been made by the executor to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title of the asset having being transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs (including governance costs). All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- ◆ Expenditure on raising funds includes all expenditure associated with fundraising, including applicable staff costs.
- ◆ Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity by supporting children in Thailand and its border countries. Such costs include charitable grants, direct costs and support costs including governance costs.
- ◆ Charitable grants and donations are made where the Trustees consider there is real need following a review of the details of each particular case and comprise single year payments rather than multi-year grants. Grants and donations are included in the statement of financial activities when approved for payment. Provision is made for grants and donations approved but unpaid at the period end.

All expenditure is stated inclusive of irrecoverable VAT.

Allocation of support and governance costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel, financial procedures, provision of office services and equipment and a suitable working environment. Staff costs are allocated between raising funds and charitable activities on the basis of time spent on these activities by staff. All other support costs are included with the expenditure on charitable activities.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice.

Support costs and governance costs form part of the costs of the charitable company.

Tangible fixed assets

All assets costing more than £500 and with an expected useful life exceeding one year are capitalised.

Tangible fixed assets are depreciated on a straight line basis over their estimated useful lives as follows:

- | | |
|---|---------|
| ♦ Computer equipment | 3 years |
| ♦ Office furniture, fixtures and fittings | 5 years |

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Fund structure

Funds held by the charity are divided into the following categories:

- ♦ Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- ♦ Unrestricted designated funds consist solely of the accommodation fund. This fund has been designated to cover the cost of office accommodation over the term of the charity's lease.
- ♦ The tangible fixed assets fund represents the net book value of the tangible fixed assets used by the charity in furtherance of its objectives.
- ♦ Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by a donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to these financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

Pension contributions

Contributions in respect of the charity's defined contribution pension scheme are charged to the statement of financial activities when they are payable to the scheme. The charity's contributions are restricted to the contributions disclosed in note 6. There were no outstanding contributions at the year end. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities on a straight line basis over the lease term.

Notes to the financial statements Year to 31 March 2023

1 Income from: Donations, grants and legacies

	Unrestricted funds £	Restricted funds £	2023 funds £	Unrestricted funds £	Restricted funds £	2022 funds £
Donations	123,702	32,669	156,371	156,904	28,913	185,817
Child Sponsorship	197,759	—	197,759	220,715	—	220,715
Gift Aid	47,668	1,075	48,743	60,856	1,450	62,306
Grants from Trusts	6,443	124,474	130,917	14,490	28,580	43,070
Legacies	6,312	—	6,312	22,877	4,000	26,877
Other income	1,288	—	1,288	—	—	—
	383,172	158,218	541,390	475,842	62,943	538,785

During the year ended 31 March 2022 (the comparative period), the charity was notified of a legacy of approximately £34,000. This legacy has not yet been recognised as income as there is still significant uncertainty about the likelihood of receipt of this legacy.

2 Expenditure on: Raising funds

	Unrestricted funds	
	2023 £	2022 £
Staff costs (note 6)	121,588	112,706
Advertising and photography	3,192	334
Postage	5,395	2,897
Printing	3,382	3,906
Online fundraising costs	398	259
Event costs	445	2,679
Fundraising travel	601	654
Other expenses	357	461
	135,358	123,896

3 Expenditure on: Charitable activities - supporting children in Thailand

	2023			2022		
	Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
Amounts for application to projects in Thailand						
Health & Nutrition	32,500	5,550	38,050	28,124	15,420	43,544
Child Protection & Safeguarding	18,500	1,648	20,148	20,418	60,922	81,340
Keeping Families Together	5,000	—	5,000	11,006	4,000	15,006
Residential	40,000	1,644	41,644	45,635	14,807	60,442
Education	28,000	50,471	78,471	17,500	10,000	27,500
Alternative Care Reform	—	95,180	95,180	—	9,958	9,958
	124,000	154,493	278,493	122,683	115,107	237,790
Directly attributable project costs						
Staff costs (note 6)	92,487	—	92,487	105,918	—	105,918
Programme support	6,903	—	6,903	6,889	—	6,889
Information and awareness	2,952	—	2,952	7,474	—	7,474
	102,342	—	102,342	120,281	—	120,281
Support costs						
Staff costs (note 6)	93,417	—	93,417	42,020	—	42,020
Accommodation and establishment	25,847	—	25,847	32,070	—	32,070
Travelling expenses	3,225	10,346	13,571	63	—	63
Bank and direct debit collection charges and exchange differences	8,620	—	8,620	10,637	—	10,637
Office expenses	24,643	—	24,643	25,728	—	25,728
Depreciation (note 8)	57	—	57	833	—	833
Accounting support	12,914	—	12,914	13,521	—	13,521
Governance costs (note 4)	13,666	—	13,666	11,676	—	11,676
	182,389	10,346	192,735	136,548	—	136,548
	408,731	164,839	573,570	379,512	115,107	494,619

4 Governance costs

	Unrestricted funds	
	2023 £	2022 £
Auditor's remuneration	9,240	8,040
Legal and professional charges	4,426	3,636
	13,666	11,676

5 Net expenditure

This is stated after charging:

	2023 £	2022 £
Depreciation of tangible fixed assets	57	833
Operating lease rentals	17,000	25,500
Auditor's remuneration (including VAT):		
• Audit services	9,240	8,040
Deficit on foreign exchange transactions	447	2,450

6 Staff costs

	2023 £	2022 £
Salaries	273,912	230,139
Social security costs	22,684	19,887
Pension contributions	10,515	8,473
	<u>307,111</u>	<u>258,499</u>
Recruitment costs	—	2,102
Volunteer expenses	381	43
	<u>307,492</u>	<u>260,644</u>

During the year, one employee earned between £70,001 and £80,000 (2022 – one employee earned between £60,001 and £70,000) and contributions of £2,940 (2022 – £2,800) were paid for the provision of money purchase pension benefits in respect to this employee.

The average number of employees during the year was:

	2023		2022	
	Full time	Part time	Full time	Part time
Average number	<u>7</u>	<u>—</u>	<u>6</u>	<u>1</u>

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis comprise the Trustees, the Chief Executive, the Manager of Programmes and Partnerships and the Head of Fundraising and Development. The total remuneration (including taxable benefits, and including employer's National Insurance and pension contributions) of the key management personnel for the year to 31 March 2023 was £174,674 (2022 – £155,324).

No Trustee received any remuneration during the year (2022 – £nil). Expenses were not reimbursed to any Trustee during either period.

7 Taxation

Safe Child Thailand is a registered charity and, therefore, is not liable to income or corporation tax on income or gains to the extent that these are derived from its charitable objects, as they fall within the various exemptions available to registered charities.

Notes to the financial statements Year to 31 March 2023

8 Tangible assets

	Computer equipment £	Office furniture, fixtures and fittings £	2023 Total £
Cost			
At 1 April 2022	11,580	5,052	16,632
Additions	513	—	513
At 31 March 2023	12,093	5,052	17,145
Depreciation			
At 1 April 2022	11,580	5,052	16,632
Charge for year	57	—	57
At 31 March 2023	11,637	5,052	16,689
Net book values			
At 31 March 2023	456	—	456
At 31 March 2022	—	—	—

9 Debtors

	2023 £	2022 £
Gift aid recoverable	10,131	12,386
Prepayments	4,799	2,578
Legacies receivable	12,250	14,000
Other debtors	9,788	9,452
	36,968	38,416

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Expense creditors	2,534	21,884
Grants payable	29,500	7,000
Taxation and social security	9,405	8,256
Accruals and other creditors	17,908	16,271
	59,347	53,411

11 Tangible fixed assets fund

	At 1 April 2022 £	Movements in year £	At 31 March 2023 £
Tangible fixed assets fund	—	456	456

	At 1 April 2021 £	Movements in year £	At 31 March 2022 £
Tangible fixed assets fund	833	(833)	—

The tangible fixed assets fund represents the net book value of the charity's tangible fixed assets. This has been separated from the charity's general funds in recognition of the fact that the assets are essential to the day-to-day work of the charity and as such their value should not be regarded as funds that would be realisable with ease, in order to meet future contingencies.

12 Designated fund

	At 1 April 2022 £	Released in year £	At 31 March 2023 £
Accommodation fund	50,000	(20,000)	30,000

	At 1 April 2021 £	Released in year £	At 31 March 2022 £
Accommodation fund	80,000	(30,000)	50,000

In the financial year 2017/18 the Trustees designated £200,000 of the gain from the disposal of a property towards meeting the cost of office accommodation over the next five financial years. The release of £20,000 in the year represents accommodation cost for 2022/23 year.

Notes to the financial statements Year to 31 March 2023

13 Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Capital Infrastructure Fund (Legacy)	50,914	—	—	—	50,914
Child Sponsorship Gifts	364	759	(100)	—	1,023
Child Education and Development Centre	—	1,626	(1,544)	(82)	—
Nong Khai Children's Home	1,440	5,190	(5,550)	—	1,080
School Lunch Programme	1,689	124	—	(1,813)	—
Migrant Birth Registration	1,648	—	(1,648)	—	—
Special Education Teacher Training	—	2,000	(2,000)	—	—
Care Development	3,000	—	—	(3,000)	—
Tak Children's Home	240	240	—	—	480
Alternative Care Thailand - UBS	43,610	94,764	(105,526)	(22,455)	10,393
Education in Tak Province	—	8,670	—	(3,536)	5,134
University Scholarship	—	22,500	(22,500)	—	—
Community Schoolbus	—	3,385	(10,000)	6,615	—
Migrant mobile application	—	2,500	—	—	2,500
Mae Sot Mental Health project	—	16,460	(15,971)	(489)	—
	102,905	158,218	(164,839)	(24,760)	71,524

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Capital Infrastructure Fund (Legacy)	50,914	—	—	—	50,914
Child Sponsorship Gifts	1,392	1,426	(2,514)	—	304
Chonburi Children's Home	—	3,275	(3,181)	(94)	—
Child Education and Development Centre	—	2,375	(2,264)	(111)	—
Nong Khai Children's Home	2,520	11,440	(12,520)	—	1,440
School Lunch Programme	1,607	444	(302)	—	1,749
Migrant Birth Registration	44,993	15,580	(58,925)	—	1,648
Migrant Special Education	—	63	(63)	—	—
COVID-19 relief	—	11,100	(11,100)	—	—
Disability Programme	—	10,000	(10,000)	—	—
Care Development	—	3,000	—	—	3,000
Tak Children's Home	480	240	(480)	—	240
Alternative Care Thailand - UBS	72,707	—	(9,958)	(19,139)	43,610
Rayong Childrens Home	—	4,000	(3,800)	(200)	—
	174,613	62,943	(115,107)	(19,544)	102,905

13. Restricted funds (continued)

Restricted funds at 31 March 2023 comprised:

- ♦ **Capital Infrastructure Fund (Legacy), £50,914.** This fund represents a legacy from the founder of Safe Child Thailand, Baron Carini. The legacy is to be used for a capital infrastructure or construction project(s) to be identified by Trustees.
- ♦ **Child Sponsorship Gifts, £1,023.**
- ♦ **Nong Khai Children's Home, £1,080.** This fund consists of donations for the ongoing running costs of a Children's Home in Nong Khai.
- ♦ **Tak Children's Home, £480.** This fund is for a contribution to the food and welfare costs of a child in a residential Safe House in the Mae Sot area.
- ♦ **Alternative Care Thailand - UBS, £10,393.** This fund is to support the Alternative Care Thailand Group (ACTG) on its Alternative Care action plan.
- ♦ **Education in Tak Province, £5,134.** This fund consists of funding towards migrant education in Tak Province.
- ♦ **Migrant mobile application, £2,500.** This fund consists of funding towards the development of a tool that provides migrants with information so that they can access essential services.
- ♦ **University Scholarship, £0.** This fund has been used to support the University education of a young person funded by a generous individual donor.
- ♦ **Community Schoolbus, £0.** This fund has enabled a partner organisation in the Tak province to purchase a new vehicle to provide transportation to school for children with disabilities.
- ♦ **Mae Sot Mental Health project, £0.** This fund is to provide training and mental health support to migrant parents, children and teachers in the Mae Sot area. It also provides livelihood support for families in the region.

Transfers between funds occur where a proportion of restricted funds received has been released to unrestricted funds in accordance with the agreement of the funder. £22,455 has been transferred from the restricted fund "Alternative Care Thailand – UBS" to unrestricted funds to cover core costs associated with this project.

14. Analysis of net assets between funds

An analysis of the net assets between the funds at 31 March 2023 is as follows:

	General funds £	Designated funds £	Tangible fixed assets fund £	Restricted funds £	2023 Total £
Tangible fixed assets	—	—	456	—	456
Net current assets	404,893	30,000	—	71,524	506,417
	404,893	30,000	456	71,524	506,873

	General funds £	Designated funds £	Tangible fixed assets fund £	Restricted funds £	2022 Total £
Tangible fixed assets	—	—	—	—	—
Net current assets	519,220	50,000	—	102,905	672,125
	519,220	50,000	—	102,905	672,125

15 Related party transactions

The charity's Trustees were not paid during the year to 31 March 2023 (2022 – no payment). No Trustee received any emolument or payment for professional or other services during either period.

During the year, the total amount donated by the Trustees to the charity for use on specific projects was £nil (2022 – £50). In addition, unrestricted donations of £348 (2022 – £216) were made by the Trustees.

Other than the above, there were no other related party transactions during the year ended 31 March 2023 (2022 – no other transactions).

16 Members' liability

In the event of the charitable company being wound up during the period of membership, or within the year following, members are required to contribute an amount not exceeding £1.

17 Commitments under operating leases

Operating leases

At 31 March 2023, the total of charity's future minimum lease payments under non-cancellable operating leases was as follows:

	Land and buildings	
	At 31 March 2023 £	At 31 March 2022 £
Amounts due within one year	8,500	8,500
	8,500	8,500



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United Kingdom

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Your ref TCT001/GM/FD

Dear Buzzacott LLP

Audit representations - Safe Child Thailand

This representation letter is provided in connection with your audit of the financial statements of Safe Child Thailand ('the charity') for the year ended 31 March 2023 for the purposes of expressing an opinion as to whether the financial statements are true and fair, in all material respects.

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

General

We have fulfilled our responsibilities under the Companies Act 2006, as set out in the terms of engagement letter dated 23 May 2022 for the preparation of the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (UK GAAP) which give a true and fair view and for making accurate representations to you as auditor.

We confirm that all the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the charity have been adequately reflected and recorded in the accounting records. All other records and related information, including minutes of trustee meetings, have been made available to you. We have provided additional information that you have requested from us for the purposes of the audit and we have given you unrestricted access to persons within the charity in order to obtain audit evidence.

Going concern

We believe that the charity's accounts should be prepared on a going concern basis on the grounds that, based on the charity's assessment of the feasibility of future plans, current and future sources of funding or support will be adequate for the charity's needs.

We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the accounts. In assessing going concern, we have paid particular attention to a period of not less than one year from the date of approval of the accounts.

Accounting policies

We believe that the accounting policies and estimation techniques adopted for the preparation of the financial statements are the most appropriate to the circumstances in which the charity operates.

Fraud

We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud, and have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud. We are not aware of any irregularities, including fraud and suspected fraud, involving management, employees who have significant roles in internal control, or those employed by the charity where the fraud could have a material effect on the financial statements. No allegations of such irregularities or breaches have come to our attention.

Laws and regulations

Details of all laws and regulations that are fundamental to the operation and activities of the charity have been made available to you. We confirm that we have informed you of all serious incident reports made to the Charity Commission for the period under your review.

We are not aware of any breaches or possible breaches of statute, regulations, contracts, agreements or the charity's Memorandum and Articles of Association which might prejudice the charity's going concern status or that might result in the charity suffering significant penalties or other loss. No allegations of such breaches have come to our notice. We are not aware of any reason why the tax status of the charity may be jeopardised.

Loans and arrangements

The charity has not had nor entered into at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit facilities) for trustees nor to guarantee or provide security for such matters.

Safe Child Thailand

Registered in England and Wales. Registered Charity: 1085407.
Company Limited by Guarantee: 4157530.



Liabilities, provisions and contingencies

We are not aware of any liabilities, provisions, contingent assets, contingent liabilities or capital commitments other than those included or disclosed in the financial statements.

Related parties

We confirm that we have disclosed to you the identity of the charity's related parties and all of the transactions with those parties of which we are aware. Other than those included in the financial statements the charity has not entered into any transactions involving trustees, officers or other related parties, which require disclosure under the Companies Act or Financial Reporting Standards.

Post balance sheet events

There have been no events since the balance sheet date which necessitate revision of the figures included in the financial statements or inclusion of a note thereto. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.

Grants and donations

All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been identified in the financial statements and accounting records appropriately or otherwise notified to you. There have been no breaches of terms or conditions during the period in the application of such income.

Accounting estimates

The methods, the data, and the significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

Adjustments

We confirm that we have been notified by you that only clearly trivial misstatements were identified during the audit, and that there were no adjustments made to the financial statements presented to you for audit.

Ethics

We confirm that we have been notified by you that there are no matters which you are required to raise with us to comply with your profession's ethical guidance which are in addition to the matters included in your planning letter to us dated 30 May 2023.

Yours faithfully



.....
Signed on behalf of the Board of Trustees of
Safe Child Thailand

15.12.23
.....
Date

Safe Child Thailand

Registered in England and Wales. Registered Charity: 1085407.
Company Limited by Guarantee: 4157530.



Accounts

Safe Child Thailand

Report and Financial Statements

31 March 2022

Company limited by guarantee
Registration Number 4157530 (England and Wales)

Charity Registration Number 1085407

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Reference and administrative information 31 March 2022

Trustees	Mr S Buckley – Chairman Mr A Chatikavanij (resigned 10 March 2022) Dr S Conway (appointed 13 May 2021) Mr F L Cremer Mr M Hurley (appointed 12 May 2022) Mr S Landy Mr M Patterson
Secretary and Chief Executive	Mr P Bradley
Registered office	72 Venn Street London SW4 0AT
Website	www.safechildthailand.org
Company number	4157530 (England and Wales)
Registered charity number	1085407
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Principal bankers	Bank of Scotland plc Community Banking 38 St Andrew Square Edinburgh EH2 2AD
Solicitors	Bates Wells & Braithwaite LLP 10 Queen Street Place London EC4R 1BE

Welcome and overview from the Chairman

It is my great pleasure to present the Report and Financial Statements for the financial year ending 31 March 2022.

This was my first full year as Chairman and - as nobody needs reminding - it was once again dominated by the effects of the Covid-19 pandemic. As such, fundraising proved challenging; however the fundraising team remained determined, resulting in some good returns from activities such as the regular newsletter to our supporters and the Covid-19 appeal.

Although our staff were mainly home-based, online communication (one of the few Covid-19 related benefits) facilitated both internal team meetings and regular communications with our many Thai partners. Regular video meetings enabled us to review our staffing structure and implement some useful portfolio restructuring as well as the recruitment of key new personnel. All these measures resulted in our now having a committed and strong team in place to navigate the future challenges ahead.

Despite Covid-19 disruption, the Safe Child Thailand team's commitment to keeping both children and their families safe remained very much to the fore. So much so that I'm pleased to report that during the 2021/22 financial year we directly benefited over 9,000 children (predominantly in the fields of Child Protection, Keeping Families Together and Health & Nutrition) as well as indirectly benefitting no less than 86,000 children – something that simply would not have been possible without the support of our long-standing individual donors and Trusts listed in the Fundraising and Development section of this report.

A memorable occasion was in September 2021 when the Royal Thai Embassy led by the Ambassador Pisanu Suvanajata participated in the 10k fun run at Kew Gardens. "Team Thailand" consisted of over 35 runners who all helped to raise funds for COVID – relief and disability projects. We are proud to have such strong support from the Royal Thai Embassy and look forward to future events to support children in Thailand.

As we progress with our recent Care Reform Strategy, I would like to say a special thanks to UBS Optimus Foundation and af Jochnick Foundation for giving us substantial funding to enable us to progress Care Reform initiatives.

Steve Buckley

Chairman

The Trustees of Safe Child Thailand (SCT), who are also the directors of the charity for the purposes of company law, present their report and audited financial statements for the year to 31 March 2022. This report has been prepared in accordance with Part 8 of the Charities Act 2011 and constitutes a directors' report for the purpose of the Companies Act 2006.

The financial statements have been prepared in accordance with the accounting policies set out on pages 27 to 31 of the attached financial statements and comply with the charitable company's Memorandum of Association, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102).

INCORPORATION AND LEGAL STATUS

The charity is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association. As a charitable company, the company is not required to formally describe itself as 'Limited'.

CHARITABLE OBJECTS

The charity's objects are in respect of its support for the people of Thailand and its border countries and comprise:

1. The relief of poverty, sickness and distress amongst young people;
2. The feeding, housing, general care and education of young people; and
3. Such other charitable purposes including but not limited to work with parents, carers or guardians of the young people referred to in 1 and 2 above as the Trustees shall from time to time think fit.

The Trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and when planning future activities.

Safe Child Thailand's VISION

A Thailand where all children grow up in a safe and loving family.

Safe Child Thailand's MISSION

We will work with families and communities to ensure that children grow up in a safe and nurturing environment.

CHARITABLE OBJECTS (continued)

Safe Child Thailand's MISSION (continued)

We believe every child in Thailand should have the right to:

1. Go to school and receive quality education;
2. Benefit from equal rights and opportunities;
3. Live without fear of exploitation or abuse;
4. Receive adequate food and shelter; and
5. Not be discriminated against and/or excluded because of disability, gender, religion or ethnicity.

OUR VALUES

Transparent

We are transparent and honest with our donors, those who support us, our partner organisations in Thailand and our service users. This is reflected through all our literature, website and audited report and accounts.

Respectful

We respect the views and rights of each other and all those with whom we work.

Effective

We maximise the funds we receive, ensuring that our administration costs are justifiable and the funds we send to Thailand are utilised to provide maximum benefit.

Ambitious

We will challenge ourselves and our partners to push the boundaries to achieve long-term positive change for children in Thailand. We actively seek to maximise the number of innovative and dynamic projects we support in Thailand to achieve our mission.

WHAT WE DO

For over 39 years SCT has been constantly working toward improving the situation for disadvantaged children in Thailand, like those children with disabilities or those who have no other choice but to live in an orphanage. In addition to our work with abandoned or orphaned children we are now raising awareness of the importance of keeping a family together so children can grow up in a loving and caring family unit. By raising funds for these dedicated partners, we can help develop crucial services. In addition to financial support we provide programmatic guidance and ensure a comprehensive appraisal of the partner's policies and procedures.

WHAT WE DO (continued)

Supporting Care Reform in Thailand

This year has seen significant new developments in SCT being able to support Care Reform in Thailand. We have worked closely with the *Alternative Care Thailand Group* with the purpose of financially and programmatically supporting their action plan to support vulnerable children and their families. Care Reform within Thailand is crucial in helping keep families together and also improving the quality of care children are entitled to in residential settings.

The Alternative Care Thailand Group is one of six thematic working groups under the Convention on the Rights of the Child Coalition of Thailand Steering Committee. The goal of care reform is to strengthen families by providing more robust social welfare services and childcare choices, and to stop needless placement of children in orphanages and institutions.

Helping the vulnerable and those at risk

In large parts of Thailand poverty and deprivation are rife, meaning that life at the bottom of the social ladder can be very hard. Being at the centre of South East Asia also means that Thailand is often a destination for economic migrants and refugees fleeing conflicts or brutal regimes. All too often children from these groups find themselves living in desperate poverty and in need of help.

Our current Organisational Strategy is paving the way ahead for SCT to be more engaged in care reform. We are now engaging with partners to develop existing and new opportunities which will ensure fewer children are housed in residential homes. We recognise that for a smaller number of children an orphanage or residential setting is required and in these cases, we will work with our residential partners to strive for the best care and facilities possible.



Birth registration – Mae Sot

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS

Programmatic development

Safe Child Thailand supports partner organisations and projects across Thailand. Our programmatic activities aim to:

- ◆ Support Care Reform projects keeping families together;
- ◆ Reduce the risks facing children by supporting Child Protection programmes;
- ◆ Increase access to services (education, healthcare etc.); and
- ◆ Build the capacity of local partners working with children.

Within the financial year 2021/22, SCT programme has directly benefited 9,054 children and their families; and indirectly benefited up to 86,004 children and families at risk.

1.	Health & Nutrition	928
2.	Child Protection & Safeguarding	5,138
3.	Keeping Families Together	1,569
4.	Residential	639
5.	Education	747
6.	Alternative Care Reform	33

Projects implemented and supported in 2021/22 are discussed below. These projects are unique but may have activities or elements that could be considered under other themes. The number of children and support staff reached for each project we have contributed to, as provided by our charity partners, is given below.

1. Health & Nutrition

This programme aims to improve the health, physical and mental development of the children by providing food, nutrition and health support to vulnerable and at-risk children. The programme also provides fresh and nutritious food for students at Migrant Learning Centres and boarding houses.

The programme also helped to renovate school toilets, enabling the students and the staff to develop hygienic habits as well as improve the washroom facilities. During the pandemic, a special Covid-19 relief fund supported the children and families at risk with nutritious food to keep them healthy during the lockdown period. The relief fund also provided materials to the schools like facial masks and sanitisers and other daily necessities.

We worked with 7 partners, directly benefited 928 children and indirectly benefitted over 1,627 stakeholders.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)

Programmatic development (continued)

2. Child Protection & Safeguarding

The purpose of the programme is to provide a comprehensive child protection and safeguarding network for children at risk of harm. The outputs include providing child protection and safeguarding training for school management groups, teachers and staff including a ToT model (The Training of Trainers). We support the Child Protection Respond and Referral System (CPRS) based in Mae Sot which comprises over 20 organisations with a focus on Safeguarding and Child Protection. CPRS rescues and assists children to escape from sexual abuse, neglect cases and physical abuse.

We also support children at risk to obtain legal identity in Mae Sot so that they will be entitled to receive services including education and health. A team of specially trained staff known as case workers protect the children directly when they are in need.

We worked with 7 partners, directly benefited 5,138 children and indirectly benefitted over 54,368 stakeholders.

3. Keeping Families Together

Our vision is for children to grow up in a safe and loving family, subsequently we are actively promoting the reduction in residential settings and encouraging partners to develop alternatives. The programmes they deliver include training modules in financial inclusion, psychosocial well-being, health and hygiene, and the importance of education. Our partners are providing vital outreach work to the poorest families and communities.

Those families in greatest need often put their child with a disability into a residential care facility. This is not because of a lack of love, but is most often driven by poverty or lack of awareness or facilities to care for their child at home. Our programme aims to keep families together through family-supported approach activities like rehabilitation training for the parents and providing day care facilities.

During the pandemic, we supported families with children with disabilities with food and daily necessities to prevent them from further separation.

We worked with 5 partners, directly benefited 1,569 children and indirectly benefitted over 27,230 stakeholders.

4. Residential

Although SCT has shifted our work towards alternative care reform, we still provided residential support when necessary. Due to different families' difficulties, some children are still under residential care. SCT programmes aim to support residential at-risk children with food, education, care and protection.

We worked with 7 partners, directly benefited 639 children and indirectly benefitted over 1,200 stakeholders.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)

Programmatic development (continued)

5. Education

SCT's education programme includes providing specialist educational support for vulnerable children including children with disabilities. The programme also provides scholarships and educational support to children in residential care. The education support covers the cost of school uniforms, books and materials, tutors and extra-curricular activities.

We worked with 8 partners, directly benefited 747 children and indirectly benefitted over 1,550 stakeholders.

6. Alternative Care Reform

SCT has significantly contributed to the development and raising of awareness for alternative care reform in Thailand by supporting local partners to undertake care reform projects. This includes the transition of an orphanage and conducting national research. The orphanage transition project aims to develop a model for further residential settings to focus on the needs of the child and try wherever possible to connect children with families. We are working with our partners to develop transition tool kits as well as experience sharing for other homes.

We worked with 2 partners, directly benefited 33 children and indirectly benefitted over 29 stakeholders.



Covid-19 Relief

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)

Programmatic development (continued)



Keeping families together - A child learns to cook. He is learning to make fried dry fish with chilies.



A child received a donated phone during the Covid -19 lockdown to access online learning.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)

Fundraising and development

Despite ongoing challenges to raising funds through individual giving and corporate sponsorship caused by the COVID-19 pandemic and the global recession, Safe Child Thailand has done remarkably well in its fundraising efforts with donation and sponsorship income remaining constant for the financial year 2021/22. This was achieved through a reduced budget and the efforts of our staff. This was a rebuilding year for the fundraising team. In November 2021, we were pleased to welcome Nishat Mahwiyat as our Communications Officer and Caroline Pratt as our Trusts and Foundations Officer. Nishat has helped raise funds through appeals and Caroline has helped us to build and maintain our support from Trusts and Foundations.

We are grateful for the generous support of our COVID-19 appeal for emergency response in Thailand from new and existing individual donors. A total of £4,900 was raised and used to provide our partners with necessary supplies such as food, hygiene kits, masks, and other personal protective equipment. In addition to our successful COVID-19 appeal, Safe Child Thailand raised £47,488 from newsletter appeals.

Legacies and Memoriam gifts continued to help us keep children safe. In 2021/22 Safe Child Thailand received £26,877 in legacy gifts. We are very grateful for these generous donations.

Within 2021/22 we participated in several fundraising events. In September 2021, Safe Child Thailand partnered with The Royal Thai Embassy for the Richmond Runfest at Kew Gardens. More than thirty-five participants ran the 10k in support of Safe Child Thailand. The event raised £15,800 with a donation of £15,000 from the Royal Thai Embassy. The money raised was used for both supporting children with disabilities and COVID relief.

Safe Child Thailand also attended Magic of Thailand in the Summer of 2021. This two-day event showcases Thai culture in the UK and includes Thai food, arts and crafts, Thai dancing, Thai boxing, LadyBoy shows, and Thai massages.

In 2021/22, we have continued working with Trusts and Foundations to deliver life-changing support to children and families in Thailand. We have also worked to create new partnerships with Trusts and Foundations while maintaining strong relationships with current donors. This year marked the end of our current funding from the af Jochnick Foundation in support of the "Protecting Thailand's Invisible Children through Birth Registration" programme. In January 2022, we received £15,580 for the extension of the project for the period January to March 2022. Since 2018, Safe Child Thailand and the af Jochnick Foundation have worked together to protect migrant children living on the Thai-Myanmar border. The project ensured that migrant children could live free from abuse, granted them the right to have an identity and nationality, and ensured their access to vital services such as healthcare and education. In collaboration with our local partners, we worked to keep refugees and migrant children safe from harm, raised awareness on child protection and child trafficking, provided birth registration awareness, and assisted children and families to obtain birth registration documents. Due to the influx of migrants and displaced people from Myanmar caused by the ongoing civil war following the February 2021 coup, this programme was even more vital to ensure that migrant children can get the documents they need for vital services.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)

Fundraising and development (continued)

In 2021/22, Safe Child Thailand and the UBS Optimus Foundation have made significant progress on the “Keeping Children Safe at Home in Thailand” programme. This project supports the advancement of care reform in Thailand while protecting the most vulnerable children from trafficking and abuse. Despite delays caused by Covid-19, throughout 2021/22 the project has progressed in the research, transition support for homes, and child protection trainings. The UBS Optimus Foundation has agreed to a no-cost extension of the project until May 2023 to ensure that all activities go ahead as planned.

We also continued to work with the Evan Cornish Foundation to protect Thailand’s most vulnerable children. Through our local partner, we worked to deliver training for their child protection working group, produced awareness-raising materials on child protection which were distributed to community members and local restaurants, and trained students and teachers on online child protection risks such as online grooming in Kanchanaburi, one of the poorest provinces of Thailand.

A thank you to all the Trusts who have continued working with us to support families and children in Thailand throughout 2021/22. We are very grateful to the David Lister Charitable Trust which donated £1,000 in July 2021, The Community of the Presentation Trust which donated £1,000 in September 2021, The Sir John Sumner’s Trust which donated £250 in November 2021, and The Pat Newman Memorial Trust which donated £750. All of these donations supported families and children with disabilities. We are also very grateful for the generous donations of £10,000 from the OdysseyRe Foundation and £4,490 from the Donald R Mott Trust. We are also thankful to The Exit Trust for their continued support of £10,000.

Communications

In 2021/22, we have continued to see a steady increase in the number of people visiting the Safe Child Thailand website. The highest count of website users this financial year was in December with a total of 2,046 visits. Of those, 91.8% were new visitors.

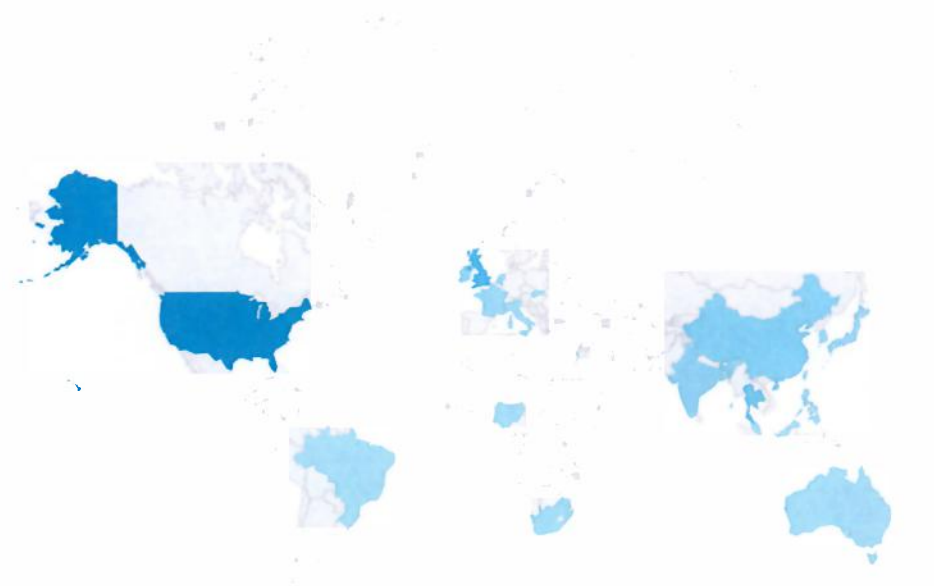
This increase in new website users could be a result of our awareness-raising campaigns which have included a variety of topics. For example, our mini-campaigns in December for World AIDS Day and the International Day of People with Disabilities brought 2,046 visits to our website.

Unlike previous years, developing our Instagram has become one of our main social media focuses. By targeting Instagram users, we hope to increase our regular donors and supporters.

Our audience has come from a range of countries. The top five countries our audience comes from are The United States, The United Kingdom, Thailand, China, and India.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)

Communications (continued)



According to our Google Analytics, the majority of our website users come from our social media accounts which demonstrates the effectiveness of both our awareness campaigns and consistent posting. Long term, we hope to begin a digital marketing campaign to generate more income.

Our Twitter account has also gained a considerable amount of following this year including Save the Children Kenya and Madagascar along with many other organisations working within Asia. This is essential to increase awareness in the UK, the Thai community, and across Asia.

We continue using Facebook to raise awareness and strengthen our relationships with online communities. There has been an increase in our Facebook page followers and how many people it reaches. Our Facebook page is liked by a total of 30,502 people, the majority of which are from Cambodia and Vietnam.

PROJECT SUPPORT POLICY

Due diligence on partner organisations

SCT has continued to improve due diligence procedures for grant making, recipient organisations, and project implementation. Due diligence is carried out to ensure that all partners are reputable, and acting in compliance with Thai charitable law and internationally recognised child protection standards.

All partners and grant recipients are regularly vetted to ensure financial viability and transparency, accountability for delivery of activities and to ensure the protection of any vulnerable beneficiaries in their care. SCT collects documents and policies from partner organisations, and also regularly visits partners in Thailand to monitor projects.

In 2021/22, SCT required that all partner organisations must have:

- ◆ Registration in Thailand, or operate under the umbrella of a registered Thai organisation;
- ◆ Externally audited accounts, except in the cases where support is non-financial;
- ◆ A comprehensive, up-to-date child protection and safeguarding policy;
- ◆ Sufficient financial controls in place, with clear, comprehensive financial manuals; and
- ◆ Capacity to monitor and evaluate project impact.

SCT has continued to improve and strengthen due diligence procedures throughout 2021/22 and will do so further into the future. Our commitment remains first and foremost to the protection of children and championing Care Reform in Thailand. SCT will continue to expect high standards of child protection, financial transparency, and project effectiveness from all partners and grant recipients.

FINANCIAL REVIEW

Results for the year

A summary of the results for the year is given in the statement of financial activities at page 24. This shows total income for the year of £538,844 compared to £761,432 in 2021. The principal sources of the charity's income are donations, grants from trusts and legacies.

Expenditure during the year totalled £618,515 (2021 – £678,461) and comprised £123,896 (2021 – £144,298) on raising funds and £494,619 (2021 – £534,172) on direct and indirect expenditure aimed at providing support to children in Thailand and its border countries.

The charity's deficit for the year was £79,671 (2021 – surplus of £82,971).

Reserves policy and financial position

The Trustees have established a policy whereby the unrestricted funds not committed or invested in the tangible fixed assets the charity holds ('the free reserves') should be between three and six months of the total expenditure. At this level, the Trustees feel that in the event of a significant drop in funding they would be able to carry on the charity's activities for at least this period.

FINANCIAL REVIEW (continued)

Reserves policy and financial position (continued)

As of 31 March 2022, the charity had total funds of £672,125 (2021 – £751,796). Of this total, £102,905 (2021 – £174,613) is restricted and held for application towards specific projects and/or activities. A further £50,000 (2021 – £80,000) has been designated for specific purposes. Free reserves, or general funds, at 31 March 2022 totalled £519,220 (2021 – £496,350) and equated to 7.6 months' expenditure based on the budget for the next financial year, falling slightly above the desired level set out in the charity's reserves policy.

Following the outbreak of Covid-19 in 2020 the Trustees have discussed in detail the potential impact on the charity's ability to raise funds and on its charitable activities. A continued impact of Covid-19 is expected for 2022/23, especially on programmatic activities in Thailand. The Finance Committee will continue to have regular meetings where an updated forecast will be discussed to monitor the situation.

Investment policy and returns

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the Trustees see fit. The Trustees have considered the most appropriate policy for investing funds given the time frame for holding monies and investment risk. As a consequence, they hold the majority of the charity's funds in Treasury Reserve deposits. The Trustees consider the return on these deposits to be disappointing but in line with prevailing rates available in respect of this type of investment.

Tangible fixed assets

Details of movements in tangible fixed assets are set out in note 8 to the financial statements.

FUTURE PLANS AND STRATEGIES

We will continue to focus on Care Reform working with Thai partner organisations to adopt and develop new initiatives. Raising awareness of Child Protection and Safeguarding will remain central to our work as will the importance of ensuring that children with disabilities will feature in all our Care Reform themes.

During this next year we aim to open a bank account held within Thailand to receive and distribute in-country donations. This will be facilitated by an additional member of staff, Thailand based, who will scope new in country funding opportunities.



Home-based learning

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

All Trustees of the charity constitute company directors for the purpose of company legislation. Existing Trustees have the power to appoint additional Trustees as they consider necessary. The Trustees who served throughout the year or who have been appointed since 31 March 2022 were as follows:

Trustees	Appointed/Resigned
Mr S Buckley	
Mr A Chatikavanij	Resigned 10 March 2022
Dr S Conway	Appointed 13 May 2021
Mr F L Cremer	
Mr M Hurley	Appointed 12 May 2022
Mr S Landy	
Mr M Patterson	

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Trustees (continued)

Trustees are supported to meet their responsibilities in three main areas as highlighted by the Charity Commission: Ensuring Compliance, Duty of Prudence, Duty of Care. They receive regular updates of their responsibilities and are encouraged to develop their roles within the charity. The Trustees meet four times each year to determine the charity's strategy and oversee its activities.

In order for the Trustees to more efficiently manage and oversee the strategic direction of the organisation, they have formed four committees: Finance, Governance, Programmes and Fundraising. Each Committee is chaired by a different Trustee and includes at least two other Trustees together with the Chief Executive Officer (CEO). The Head of Fundraising and Development and the Manager of Programmes and Partnerships sit on the Programmes Committee. Each Committee has developed a terms of reference and has the power to invite non-Trustees with specific and relevant experience to sit on the Committees on an ad hoc basis.

The charity has a CEO responsible for the day-to-day work of the charity and a small team of staff which manages the work of the charity.

Key management personnel

The Trustees consider that they together with the CEO, Head of Fundraising and Development, and the Manager of Programmes and Partnerships comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

The remuneration of key management is decided upon by the Trustees. A formal policy for the review of management remuneration has been developed by the Trustees.

Risk Management

The Trustees, in conjunction with the CEO, have carried out a comprehensive audit of all potential risks facing the organisation which will be monitored over the coming year. The risk register is reviewed at Trustee meetings outlining the risks and what is being done to mitigate them.

The three principal risks faced by the charity are:

- ◆ Generation of income;
- ◆ Ensuring that funds remitted overseas are applied correctly for the intended purposes; and
- ◆ Ensuring high standards of Safeguarding and Child Protection procedures are implemented and followed by Thai partners.

Each of the above areas is explained in more detail below:

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Risk Management (continued)

♦ **Generation of income**

The charity is very dependent on the generosity of the public for the donation of funds to enable its work and is never complacent about the fact that its income relies on such giving continuing even in challenging economic times. The charity strives to ensure that donors are kept informed of the progress and successes achieved by the charity and looks always to maximise its fundraising by publicising the plight of children in Thailand and its border countries and the need for support. The Trustees, together with the CEO, are currently reviewing the charity's strategic approach to generating funds in the future from the public and from other sources such as grant making trusts and corporate giving. In doing so, the charity is very aware of the need always to raise monies in an ethical manner compliant with the fundraising rules laid down by the Fundraising Regulator and the Fundraising Standards Board and other regulatory bodies.

Despite the roll out of vaccines and the lifting of Covid-19 restrictions, there is still an impact on fundraising. Community, Corporate and Individual donations have been slow to recover to pre-pandemic levels and the future of growth in these areas will continue to be slow.

♦ **Overseas donations and grants**

The charity donates significant sums to support children in Thailand. The Trustees and management of the charity always ensure that they are fully briefed about and familiar with the work of a potential recipient of funds, that funds are transferred via bank transfer, that proof of receipt is obtained and that, wherever possible (and always in the case of monies sent overseas), a full written report of how the monies have been utilised and applied is obtained from the recipient.

♦ **Safeguarding**

As an organisation that works exclusively to protect and uphold the rights of the most disadvantaged children in Thailand, we are committed to having in place robust and stringent safeguarding policies. We have policies in place and are constantly striving to improve these so that they are appropriate for both the UK and Thailand.

Fundraising statement

The charity aims to achieve best practice in the way in which it communicates with supporters. It takes care with both the tone of its communications and the accuracy of its data to minimise the pressures on supporters. The charity is registered with the Fundraising Regulator and adheres to the Code of Fundraising Practice. It applies best practice to protect supporters' data and never sells data, it never swaps data with other organisations, and ensures that its communication preferences can be changed at any time. The charity manages its own fundraising activities and does not employ the services of Professional Fundraisers. The charity undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During 2021/22, the charity received no complaints about its fundraising activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Trustees' responsibilities in relation to the financial statements

The Trustees (who are directors of Safe Child Thailand for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements the Trustees are required to:

- ◆ Select suitable accounting policies and apply them consistently;
- ◆ Observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ Make judgements and estimates that are reasonable and prudent;
- ◆ State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- ◆ Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the Trustees confirms that:

- ◆ so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- ◆ the Trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Trustees' responsibilities in relation to the financial statements (continued)

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

APPROVAL

This report was approved by the Trustees and signed on their behalf by:

Steve Buckley

Trustee

Approved on:



19 - 10 - 22



Child sponsorship

Independent auditor's report to the members of Safe Child Thailand

Opinion

We have audited the financial statements of Safe Child Thailand (the 'charitable company') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the notes to the financial statements. 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 charitable company's affairs as at 31 March 2022 and of 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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 directors with respect to going concern are described in the relevant sections of this report.

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- ◆ the information given in the Trustees' report, which is also a directors' report 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 Trustees' report, which is also the directors' report for the purpose of company law, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ◆ adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- ◆ the financial statements are not in agreement with the accounting records and returns; or
- ◆ certain disclosures of Trustees' remuneration specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit; or
- ◆ the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities in relation to the financial statements contained within the Trustees' report, the Trustees 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.

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

- ◆ the engagement director ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- ◆ we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011) and those that relate to fundraising including The Code of Fundraising Practice.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and

Auditor's responsibilities for the audit of the financial statements (continued)

- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ performed substantive testing on expenditure including the authorisation thereof;
- ◆ tested journal entries to identify unusual transactions; and
- ◆ assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ reading the minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

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.



Gumayel Miah (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Date: 15 November 2022

Statement of financial activities Year to 31 March 2022
(including income and expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Income and Expenditure							
Income from:							
Donations, grants and legacies	1	475,842	62,943	538,785	570,561	190,687	761,248
Interest receivable		59	—	59	184	—	184
Total income		475,901	62,943	538,844	570,745	190,687	761,432
Expenditure on:							
Raising funds	2	123,896	—	123,896	144,289	—	144,289
Charitable activities – supporting children in Thailand	3	379,512	115,107	494,619	410,006	124,166	534,172
Total expenditure		503,408	115,107	618,515	554,295	124,166	678,461
Net (expenditure) income	5	(27,507)	(52,164)	(79,671)	16,450	66,521	82,971
Transfers between funds	13	19,544	(19,544)	—	7,528	(7,528)	—
Net movement in funds		(7,963)	(71,708)	(79,671)	23,978	58,993	82,971
Reconciliation of funds:							
Fund balances brought forward at 1 April 2021		577,183	174,613	751,796	553,205	115,620	668,825
Fund balances carried forward at 31 March 2022		569,220	102,905	672,125	577,183	174,613	751,796

All of the charity's activities derived from continuing operations during the above two financial years.

All recognised gains and losses are included in the statement of financial activities.

Balance sheet 31 March 2022

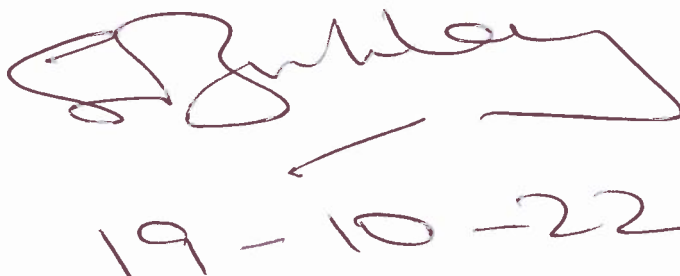
	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	8		—		833
Current assets					
Debtors	9	38,416		25,152	
Cash at bank and in hand		<u>687,120</u>		<u>751,654</u>	
		725,536		776,806	
Liabilities:					
Creditors: amounts falling due within one year	10	<u>(53,411)</u>		<u>(25,843)</u>	
Net current assets			672,125		750,963
Total net assets			<u>672,125</u>		<u>751,796</u>
The funds of the charity:					
Unrestricted funds					
. General funds		519,220		496,350	
. Designated funds	12	50,000		80,000	
. Tangible fixed assets fund	11	<u>—</u>		<u>833</u>	
		569,220		577,183	
Restricted funds	13	<u>102,905</u>		<u>174,613</u>	
		<u>672,125</u>		<u>751,796</u>	

Approved by the Trustees of Safe Child Thailand and signed on their behalf by:

Steve Buckley

Trustee

Approved on:



Company Registration Number 4157530 (England and Wales)
Charity Registration Number 1085407

Statement of cash flows Year to 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities:			
Net cash (used in) provided by operating activities	A	(64,593)	137,084
Cash flows from investing activities:			
Interest received		59	184
Net cash provided by investing activities		59	184
Change in cash and cash equivalents in the year		(64,534)	137,268
Cash and cash equivalents at 31 March 2021	B	751,654	614,386
Cash and cash equivalents at 31 March 2022	B	687,120	751,654

Notes to the statement of cash flows for the year to 31 March 2022.

A Reconciliation of net (expenditure) income to net cash (used in) provided by operating activities

	2022 £	2021 £
Net (expenditure) income (as per the statement of financial activities)	(79,671)	82,971
Adjustments for:		
Depreciation charge	833	1,444
Interest receivable	(59)	(184)
(Increase) Decrease in debtors	(13,264)	60,706
Increase (Decrease) in creditors	27,568	(7,853)
Net cash (used in) provided by operating activities	(64,593)	137,084

B Analysis of changes in net debt

	2021 £	Cash flows £	2022 £
Total cash and cash equivalents:			
Cash at bank and in hand	751,654	(64,534)	687,120

Principal accounting policies Year to 31 March 2022

Basis of preparation

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

These financial statements have been prepared for the year to 31 March 2022, with comparative information provided in respect to the year to 31 March 2021.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

The financial statements are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the financial statements requires the Trustees and management to make significant judgements and estimates.

The items in the financial statements where these judgements and estimates have been made include:

- ◆ assessing whether the criteria for the recognition of legacy income has been met;
- ◆ the allocation of staff costs between support costs, expenditure on raising funds and expenditure on charitable activities; and
- ◆ the estimation of future income and expenditure for the purpose of assessing going concern (see below).

Assessment of going concern

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The Trustees have made this assessment in respect to a period of at least one year from the date of approval of these financial statements.

Assessment of going concern (continued)

Following the outbreak of Covid-19 in 2020 the Trustees have discussed in detail the potential impact on the charity's ability to raise funds and on its charitable activities. A continued impact of Covid-19 is expected for 2022/23, especially on programmatic activities in Thailand. The Finance Committee will have regular meetings where an updated forecast will be discussed to monitor the situation.

The Trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due, but they are mindful of the need for the charity to continue to generate donations and the fact that this has become more difficult in recent years because of the challenging economic conditions. The Trustees, together with the Chief Executive, continue to review the charity's strategic approach to generating funds from the public and from other sources such as grant making trusts and corporate giving.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises donations, grants from trusts, legacies and interest receivable.

Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. Where donors specify that donations and grants must be used in future accounting periods, the income is deferred.

Grants from trusts are credited to income when the charity has both confirmation of the amount and entitlement to the income. In the event of grants confirmed but not received, the amount is accrued for where the receipt is considered probable.

In accordance with the Charities SORP FRS 102 volunteer time is not recognised.

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity.

Income recognition (continued)

Entitlement is taken as the earlier of the date on which either: the charity is aware that probate has or will be granted, the estate has been finalised and notification has been made by the executor to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title of the asset having being transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs (including governance costs). All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- ◆ Expenditure on raising funds includes all expenditure associated with fundraising, including applicable staff costs.
- ◆ Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity by supporting children in Thailand and its border countries. Such costs include charitable grants, direct costs and support costs including governance costs.
- ◆ Charitable grants and donations are made where the Trustees consider there is real need following a review of the details of each particular case and comprise single year payments rather than multi-year grants. Grants and donations are included in the statement of financial activities when approved for payment. Provision is made for grants and donations approved but unpaid at the period end.

All expenditure is stated inclusive of irrecoverable VAT.

Allocation of support and governance costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel, financial procedures, provision of office services and equipment and a suitable working environment. Staff costs are allocated between raising funds and charitable activities on the basis of time spent on these activities by staff. All other support costs are included with the expenditure on charitable activities.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice.

Support costs and governance costs form part of the costs of the charitable company.

Tangible fixed assets

All assets costing more than £500 and with an expected useful life exceeding one year are capitalised.

Tangible fixed assets are depreciated on a straight line basis over their estimated useful lives as follows:

- ♦ Computer equipment 3 years
- ♦ Office furniture, fixtures and fittings 5 years

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Fund structure

Funds held by the charity are divided into the following categories:

- ◆ Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- ◆ Unrestricted designated funds, which consist solely of the accommodation fund. This fund has been designated to cover the cost of office accommodation over the term of the charity's lease.
- ◆ The tangible fixed assets fund represents the net book value of the tangible fixed assets used by the charity in furtherance of its objectives.
- ◆ Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by a donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to these financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

Pension contributions

Contributions in respect of the charity's defined contribution pension scheme are charged to the statement of financial activities when they are payable to the scheme. The charity's contributions are restricted to the contributions disclosed in note 6. There were no outstanding contributions at the year end. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities on a straight line basis over the lease term.

1 Income from: Donations, grants and legacies

	Unrestricted funds £	Restricted funds £	2022 funds £	Unrestricted funds £	Restricted funds £	2021 funds £
Donations	156,904	28,913	185,817	154,492	32,443	186,935
Child Sponsorship	220,715	—	220,715	239,301	—	239,301
Gift Aid	60,856	1,450	62,306	62,002	7,244	69,246
Grants from Trusts	14,490	28,580	43,070	40,000	151,000	191,000
Legacies	22,877	4,000	26,877	74,766	—	74,766
	475,842	62,943	538,785	570,561	190,687	761,248

During the year, the charity has been notified of a legacy of £34,000. This legacy has not been included in the income above as there is still significant uncertainty about the likelihood of receipt of this legacy.

2 Expenditure on: Raising funds

	Unrestricted funds	
	2022 £	2021 £
Staff costs (note 6)	112,706	121,950
Advertising and photography	334	—
Postage	2,897	6,815
Printing	3,906	4,496
Online fundraising costs	259	7,213
Event costs	2,679	—
Fundraising travel	654	—
Other expenses	461	3,815
	123,896	144,289

3 Expenditure on: Charitable activities - supporting children in Thailand

	2022			2021		
	Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
Amounts for application to projects in Thailand	122,683	115,107	237,790	130,639	124,166	254,805
Directly attributable project costs						
Staff costs (note 6)	105,918	—	105,918	97,579	—	97,579
Programme support	6,889	—	6,889	11,938	—	11,938
Information and awareness	7,474	—	7,474	6,332	—	6,332
	120,281	—	120,281	115,849	—	115,849
Support costs						
Staff costs (note 6)	42,020	—	42,020	55,891	—	55,891
Accommodation and establishment	32,070	—	32,070	39,940	—	39,940
Travelling expenses	63	—	63	357	—	357
Bank and direct debit collection charges and exchange differences	10,637	—	10,637	14,585	—	14,585
Office expenses	25,728	—	25,728	24,780	—	24,780
Depreciation (note 8)	833	—	833	1,444	—	1,444
Accounting support	13,521	—	13,521	15,181	—	15,181
Governance costs (note 4)	11,676	—	11,676	11,340	—	11,340
	136,548	—	136,548	163,518	—	163,518
	379,512	115,107	494,619	410,006	124,166	534,172

4 Governance costs

	Unrestricted funds	
	2022 £	2021 £
Auditor's remuneration	8,040	7,704
Legal and professional charges	3,636	3,636
	11,676	11,340

5 Net (expenditure) income

This is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets	833	1,444
Operating lease rentals	25,500	34,000
Auditor's remuneration (including VAT):		
· Audit services – current year	8,040	7,680
· Audit services – prior year under accrual	—	24
Deficit on foreign exchange transactions	2,450	5,053

6 Staff costs

	2022 £	2021 £
Salaries	230,139	244,093
Social security costs	19,887	21,228
Pension contributions	8,473	10,099
	258,499	275,420
Recruitment costs	2,102	—
Volunteer expenses	43	—
	260,644	275,420

During the year, one employee earned between £60,001 and £70,000 (2021 – one employee earned between £60,001 and £70,000) and contributions of £2,800 (2021 – £2,800) were paid for the provision of money purchase pension benefits in respect to this employee.

The average number of employees during the year was:

	2022		2021	
	Full time	Part time	Full time	Part time
Average number	6	1	6	1

6 Staff costs (continued)

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis comprise the Trustees, the Chief Executive, the Manager of Programmes and Partnerships and the Head of Fundraising and Development. The total remuneration (including taxable benefits, and including employer's National Insurance and pension contributions) of the key management personnel for the year to 31 March 2022 was £155,324 (2021 – £175,691).

No Trustee received any remuneration during the year (2021 – £nil). Expenses were not reimbursed to any Trustee during either period.

7 Taxation

Safe Child Thailand is a registered charity and, therefore, is not liable to income or corporation tax on income or gains to the extent that these are derived from its charitable objects, as they fall within the various exemptions available to registered charities.

8 Tangible assets

	Computer equipment £	Office furniture, fixtures and fittings £	2022 Total £
Cost			
At 1 April 2021	14,027	5,052	19,079
Disposals	(2,447)	—	(2,447)
At 31 March 2022	11,580	5,052	16,632
Depreciation			
At 1 April 2021	13,854	4,392	18,246
Charge for year	173	660	833
Elimination on disposal	(2,447)	—	(2,447)
At 31 March 2022	11,580	5,052	16,632
Net book values			
At 31 March 2022	—	—	—
At 31 March 2021	173	660	833

9 Debtors

	2022 £	2021 £
Gift aid recoverable	12,386	13,164
Prepayments	2,578	2,488
Legacies receivable	14,000	1,000
Other debtors	9,452	8,500
	38,416	25,152

Notes to the financial statements Year to 31 March 2022

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Expense creditors	21,884	2,303
Grants payable	7,000	—
Taxation and social security	8,256	8,957
Accruals and other creditors	16,271	14,583
	53,411	25,843

11 Tangible fixed assets fund

	At 1 April 2021 £	Movements in year £	At 31 March 2022 £
Tangible fixed assets fund	833	(833)	—

	At 1 April 2020 £	Movements in year £	At 31 March 2021 £
Tangible fixed assets fund	2,277	(1,444)	833

The tangible fixed assets fund represents the net book value of the charity's tangible fixed assets. This has been separated from the charity's general funds in recognition of the fact that the assets are essential to the day-to-day work of the charity and as such their value should not be regarded as funds that would be realisable with ease, in order to meet future contingencies.

12 Designated fund

	At 1 April 2021 £	Released in year £	At 31 March 2022 £
Accommodation fund	80,000	(30,000)	50,000

	At 1 April 2020 £	Released in year £	At 31 March 2021 £
Accommodation fund	120,000	(40,000)	80,000

In the financial year 2017/18 the Trustees designated £200,000 of the gain from the disposal of a property towards meeting the cost of office accommodation over the next five financial years. The release of £30,000 in the year represents the cost for 2021/22 year.

13 Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Capital Infrastructure Fund (Legacy)	50,914	—	—	—	50,914
Child Sponsorship Gifts	1,392	1,426	(2,514)	—	304
Chonburi Children's Home	—	3,275	(3,181)	(94)	—
Child Education and Development Centre	—	2,375	(2,264)	(111)	—
Nong Khai Children's Home	2,520	11,440	(12,520)	—	1,440
School Lunch Programme	1,607	444	(302)	—	1,749
Migrant Birth Registration	44,993	15,580	(58,925)	—	1,648
Migrant Special Education	—	63	(63)	—	—
COVID-19 relief	—	11,100	(11,100)	—	—
Disability Programme	—	10,000	(10,000)	—	—
Care Development	—	3,000	—	—	3,000
Tak Children's Home	480	240	(480)	—	240
Alternative Care Thailand - UBS	72,707	—	(9,958)	(19,139)	43,610
Rayong Childrens Home	—	4,000	(3,800)	(200)	—
Total restricted funds	174,613	62,943	(115,107)	(19,544)	102,905

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Capital Infrastructure Fund (Legacy)	50,914	—	—	—	50,914
Child Sponsorship Gifts	476	1,033	(117)	—	1,392
Chonburi Children's Home	—	13,800	(13,800)	—	—
Chonburi Women's Centre	25	—	(25)	—	—
Nong Khai Children's Home	1,080	10,440	(9,000)	—	2,520
School Lunch Programme	263	1,344	—	—	1,607
Migrant Birth Registration	48,102	44,993	(48,102)	—	44,993
Families Strengthening programmes	13,020	1,715	(14,735)	—	—
COVID-19 Emergency appeal	—	18,115	(18,106)	(9)	—
Tak Children's Home	240	240	—	—	480
Alternative Care Thailand - UBS	—	99,007	(18,781)	(7,519)	72,707
Teachers' Stipends	1,500	—	(1,500)	—	—
Total restricted funds	115,620	190,687	(124,166)	(7,528)	174,613

13. Restricted funds (continued)

Restricted funds at 31 March 2022 comprised:

- ♦ **Capital Infrastructure Fund (Legacy), £50,914.** This fund represents a legacy from the founder of Safe Child Thailand, Baron Carini. The legacy is to be used for a capital infrastructure or construction project(s) to be identified by Trustees.
- ♦ **Child Sponsorship Gifts, £304.**
- ♦ **Nong Khai Children's Home, £1,440.** This fund consists of donations for the ongoing running costs of a Children's Home in Nong Khai.
- ♦ **School Lunch Programme, £1,749.** This fund consists of donations which will benefit children living in the Migrant Learning Centres within the Mae Sot area.
- ♦ **Migrant Birth Registration, £1,648** This fund is for ongoing projects of Migrant Birth Registrations in the Tak province.
- ♦ **Tak Children's Home, £240.** This fund is for a contribution to the food and welfare costs of a child in a residential Safe House in the Mae Sot area.
- ♦ **Alternative Care Thailand - UBS, £43,610.** This fund is to support the Alternative Care Thailand Group (ACTG) on its Alternative Care action plan.
- ♦ **Care Development, £3,000.** This fund consists of funding toward care provisions for children with disabilities in a residential facility.

Transfers between funds occur where a proportion of restricted funds received has been released to unrestricted funds in accordance with the agreement of the funder. £19,139 has been transferred from the restricted fund "Alternative Care Thailand – UBS" to unrestricted funds to cover core costs associated with this project.

14. Analysis of net assets between funds

An analysis of the net assets between the funds at 31 March 2022 is as follows:

	General funds £	Designated funds £	Tangible fixed assets fund £	Restricted funds £	2022 Total £
Tangible fixed assets	—	—	—	—	—
Net current assets	519,220	50,000	—	102,905	672,125
	519,220	50,000	—	102,905	672,125

	General funds £	Designated funds £	Tangible fixed assets fund £	Restricted funds £	2021 Total £
Tangible fixed assets	—	—	833	—	833
Net current assets	496,350	80,000	—	174,613	750,963
	496,350	80,000	833	174,613	751,796

15 Related party transactions

The charity's Trustees were not paid during the year to 31 March 2022 (2021 – no payment). No Trustee received any emolument or payment for professional or other services during either period.

During the year, the total amount donated by the Trustees to the charity for use on specific projects was £50 (2021 – £5,100). In addition, unrestricted donations of £216 (2021 – £216) were made by the Trustees.

Other than the above, there were no other related party transactions during the year ended 31 March 2022 (2021 – no other transactions).

16 Members' liability

In the event of the charitable company being wound up during the period of membership, or within the year following, members are required to contribute an amount not exceeding £1.

17 Commitments under operating leases

Operating leases

At 31 March 2022, the total of charity's future minimum lease payments under non-cancellable operating leases was as follows:

	Land and buildings	
	At 31 March 2022 £	At 31 March 2021 £
Amounts due within one year	8,500	17,000
	8,500	17,000

Accounts

Safe Child Thailand

Report and Financial Statements

31 March 2021

Company limited by guarantee
Registration Number 4157530 (England and Wales)

Charity Registration Number 1085407

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Trustees	Mr C H V Collins – Chairman (resigned 31 December 2020) Mr S Buckley – Chairman Mr A Chatikavanij Dr S Conway (appointed 15 May 2021) Mr F L Cremer Mr S Landy Mr M Patterson Dr K Tatparanandam (resigned 1 October 2020)
Secretary and Chief Executive	Mr P Bradley
Registered office	72 Venn Street London SW4 0AT
Website	www.safechildthailand.org
Company number	4157530 (England and Wales)
Registered charity number	1085407
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Principal bankers	Bank of Scotland plc Community Banking 38 St Andrew Square Edinburgh EH2 2AD
Solicitors	Bates Wells & Braithwaite LLP 10 Queen Street Place London EC4R 1BE

Welcome and overview from the Chairman

It is my pleasure to present the Report and Financial Statements for the financial year ending March 2021. I took over the position of Chairman in January 2021 after Crispian Collins retired from the role after 11 years in office. Crispian steered Safe Child Thailand confidently and with great energy that has allowed the charity to constantly develop. The Board are so thankful for his dedication and on-going support - recognised by the award of an M.B.E. in H.M. The Queen's latest Birthday Honours lists. Needless to say, I am extremely proud to be following in Crispian's footsteps and look forward to supporting the staff team in achieving new goals.

This last year has been dominated by the impact of Covid-19 – not only on Safe Child Thailand but all charities. Fundraising has never been more difficult with many events/initiatives fallen victim to the virus, movement restrictions in place and people increasingly worried about what the future holds. All compounded by a need for staff to have to work from home and high anxiety levels. Yet despite all these challenges Safe Child Thailand has had a remarkably good year. Our dedicated team have continued to hold regular video calls with our partners in Thailand and activities have continued to be funded.

I would like to thank all our supporters (long-standing and new) with special thanks to the a f Jochnick Foundation who support our Child Protection and Birth Registration work in Mae Sot and also our most recent large funder, the UBS Optimus Foundation, who have given us a considerable grant to support Care Reform in Thailand. Our new focus on Care Reform means, with the support from the UBS Optimus Foundation, we are able to fund the Alternative Care Thailand Group's action plan to make change at a national and strategic level.

The Safe Child Thailand team are committed to keep children and their families safe. Staff, volunteers and trustees are working together to ensure we develop services that support the most vulnerable in Thailand and this is due to so many people supporting our work. Covid-19 has thrown great challenges at us but with your continued support we will strive to ensure children in Thailand have a brighter future.

S Buckley

Trustee

Date: 23 September 2021

The Trustees of Safe Child Thailand (SCT), who are also the directors of the charity for the purposes of company law, present their report and audited financial statements for the year to 31 March 2021. This report has been prepared in accordance with Part 8 of the Charities Act 2011 and constitutes a directors' report for the purpose of the Companies Act 2006.

The financial statements have been prepared in accordance with the accounting policies set out on pages 26 to 30 of the attached financial statements and comply with the charitable company's Memorandum of Association, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102).

INCORPORATION AND LEGAL STATUS

The charity is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association. As a charitable company, the company is not required to formally describe itself as 'Limited'.

CHARITABLE OBJECTS

The charity's objects are in respect of its support for the people of Thailand and its border countries and comprise:

1. The relief of poverty, sickness and distress amongst young people;
2. The feeding, housing, general care and education of young people; and
3. Such other charitable purposes including but not limited to work with parents, carers or guardians of the young people referred to in 1 and 2 above as the Trustees shall from time to time think fit.

The Trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and when planning future activities.

Safe Child Thailand's VISION

A Thailand where all children grow up in a safe and loving family.

Safe Child Thailand's MISSION

We will work with families and communities to ensure that children grow up in a safe and nurturing environment.

CHARITABLE OBJECTS (continued)

Safe Child Thailand's MISSION (continued)

We believe every child in Thailand should have the right to:

1. Go to school and receive quality education;
2. Benefit from equal rights and opportunities;
3. Live without fear of exploitation or abuse;
4. Receive adequate food and shelter; and
5. Not be discriminated against and/or excluded because of disability, gender, religion or ethnicity.

OUR VALUES

Transparent

We are transparent and honest with our donors, those who support us, our partner organisations in Thailand and our service users. This is reflected through all our literature, website and audited report and accounts.

Respectful

We respect the views and rights of each other and all those with whom we work.

Effective

We maximise the funds we receive, ensuring that our administration costs are justifiable and the funds we send to Thailand are utilised to provide maximum benefit.

Ambitious

We will challenge ourselves and our partners to push the boundaries to achieve long-term positive change for children in Thailand. We actively seek to maximise the number of innovative and dynamic projects we support in Thailand to achieve our mission.

WHAT WE DO

For over 38 years SCT has been constantly working toward improving the situation for disadvantaged children in Thailand, like those children with disabilities or those who have no other choice but to live in an orphanage. In addition to our work with abandoned or orphaned children we are now raising awareness of the importance of keeping a family together so children can grow up in a loving and caring family unit. By raising funds for these dedicated partners, we can help develop crucial services. In addition to financial support we provide programmatic guidance and ensure a comprehensive appraisal of the partner's policies and procedures.

WHAT WE DO (continued)

Supporting Care Reform in Thailand

This year has seen significant new developments in SCT being able to support Care Reform in Thailand. We have worked closely with the *Alternative Care Thailand Group* with the purpose of financially and programmatically supporting their action plan to support vulnerable children and their families. Care Reform within Thailand is crucial in helping keep families together and also improving the quality of care children are entitled to in residential settings.

The Alternative Care Thailand Group is one of six thematic working groups under the Convention on the Rights of the Child Coalition of Thailand Steering Committee. The goal of care reform is to strengthen families by providing more robust social welfare services and childcare choices, to stop needless placement of children in orphanages and institutions.

Helping the vulnerable and those at risk

In large parts of Thailand poverty and deprivation are rife, meaning that life at the bottom of the social ladder can be very hard. Being at the centre of South East Asia also means that Thailand is often a destination for economic migrants and refugees fleeing conflicts or brutal regimes. All too often children from these groups find themselves living in desperate poverty and in need of help.

Our current Organisational Strategy is paving the way ahead for SCT to be more engaged in care reform. We are now engaging with partners to develop existing and new opportunities which will ensure fewer children are housed in residential homes. We recognise that for a smaller number of children an orphanage or residential setting is required and in these cases we will work with our residential partners to strive for the best care and facilities possible.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS

Programmatic development

Safe Child Thailand supports partner organisations and projects across Thailand. Our programmatic activities aim to:

- ◆ Support Care Reform projects keeping families together;
- ◆ Reduce the risks facing children by supporting Child Protection programmes;
- ◆ Increase access to services (education, healthcare etc.); and
- ◆ Build the capacity of local partners working with children.

This year, to benefit programmatic clarity, SCT identified each of its projects as under one of five core programme themes:

- ◆ Health & Nutrition;
- ◆ Child Protection and Safeguarding;
- ◆ Keeping Families Together;
- ◆ Residential; and
- ◆ Education.

Projects implemented and supported in 2020/21 are discussed below. These projects are unique, but may have activities or elements that could be considered under other themes. The number of children and support staff reached for each project we have contributed to, as provided by our charity partners, is given below.

2020/21 Beneficiaries

Health & Nutrition	615
Child Protection and Safeguarding	3,112
Keeping Families Together	2,624
Residential	521
Education	1,060
Total unique beneficiaries	7,932

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)

Programmatic development (continued)

Health & Nutrition

This programme is designed to improve the health, physical and mental development of children by providing food, nutrition and health support to vulnerable and at risk children; such as medical support for children suffering with HIV/AIDS. The programme also provides fresh and nutritious food for students and staff at Migrant Learning Centres and boarding houses.

Total Beneficiaries: 615 across 7 projects and partners.

Child Protection and Safeguarding

Safe Child Thailand continues to support the development of efficient Child Protection practices with our partners and the wider community, and this remains one of the priority areas of focus for the organisation moving forward. We have supported a number of institutions in developing, training and implementing of Child Protection rights and policies. This has included community empowerment work to disseminate a clear understanding of Child Protection and crucially the services available. Further, we have continued our long-standing work with a major partner to promote capacity building for social workers and professionals working with children and in education. The Birth Registration project provides documentation to infants and children of migrant parents and supports them to take steps to gain full identification documents so they can access life-changing health, welfare and education opportunities. The project also runs community awareness campaigns, highlighting the importance and benefits of birth registration and carrying ID papers. The project aims to decrease statelessness and reduce illegal migration and human trafficking. Our newest project in Mae Sot, called 'Childs Voice', aims to give migrant children a voice within their residential accommodation. The project will involve two facilitators meeting with 24 students from 4 residential centres on a monthly basis. After the students have completed a residential weekend training course the trained students will meet regularly with their peers and listen to their ideas/concerns. These topics will be shared with the residential management who will have agreed to take the students feedback seriously and act upon outcomes where appropriate. (Projects in Mae Sot)

Total Beneficiaries 3,112 across 4 projects and partners.

Keeping Families Together

Safe Child Thailand has continued long-standing partnerships with a number of well-established organisations to reduce the number of children entering orphanages and institutional care unnecessarily due to poverty, transient families, or lack of opportunity. The programmes they deliver include training modules in financial inclusion, psychosocial well-being, health and hygiene, and the importance of education. Supported by Safe Child Thailand, our partners are providing vital outreach work to the poorest families and communities. (Projects in Nonthaburi, Bangkok, Mae Sot, Rayong, Kanchababuri and Chonburi).

Total Beneficiaries 2,624 across 3 projects and partners.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)

Programmatic development (continued)

Residential

Safe Child Thailand continues to provide residential support where it is absolutely necessary, for the most vulnerable children. Often abandoned or orphaned as a result of intense hardships, these vital facilities work to provide a safe haven for young people to develop, grow and learn in order to look forward to a brighter future. Our support includes a safe house and educational centre for children with HIV/AIDS and a residential care home for vulnerable victims of trafficking and the illegal sex trade. Within the Alternative Care Thailand Group projects, support has been given for data collection and mapping of orphanages and institutions in 8 Thai provinces. This is a vital first step to developing a clear understanding of the situation in Thailand and will help facilitate and inform the alternative care agenda which Safe Child Thailand helps to drive forward. (Projects in Nongkhai, Mae Sot, Latkrabang and Chonburi)

Total Beneficiaries 521 across 6 projects and partners.

Education

Safe Child Thailand supports a number of organisations that provide specialist educational support for vulnerable children. These include young adults with disabilities, blind children, children with HIV/AIDS. Safe Child Thailand also provides educational scholarships for migrant children living at a safe house for women and children who have been victims of domestic abuse, sexual abuse, trafficking and/or exploitation. The scholarships also cover costs of school uniforms, books and materials, transportation, tutors, extra-curricular activities, etc. which are often an impediment to children accessing education. (Projects in Nongkhai, Nonthaburi, Mae Sot, Latkrabang, Rayong and Chonburi)

Total Beneficiaries 1,060 across 8 projects and partners.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)
Programmatic development (continued)



DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)

Fundraising and communications 2020/21

Despite challenges for corporate and community support amid the COVID pandemic and lockdown, income was held constant for the financial year 2020/21. We achieved this with a reduced budget and staffing. In June 2020 we were pleased to welcome Katie Taynton to the team as Donor Engagement Officer. Katie has helped us continue to build support from individuals for our activities.

We are grateful for the generous support from existing supporters to our Covid-19 appeal for emergency response in Thailand, launched in June 2020. It provided families and those children in most urgent need with necessary supplies such as food, hygiene kits and masks. The appeal raised over £18,000, including a generous donation from the OdysseyRe Foundation.

Later in the year we published a short guide to leaving a legacy to Safe Child Thailand. This was mailed to 700 of our older supporters. Legacies and in memoriam gifts continue to help us keep children safe.

In 2020/21, we have continued working with our Trusts and Foundations partners to deliver life-changing support to children and families in Thailand. On-going support from a f Jochnick Foundation funded a child protection and birth registration programme for children living on the Thai/Myanmar border. Myanmar refugees are fleeing to Thailand, because the Civil war in Myanmar is intensifying and the number of displaced people continues to rise. In order to protect each child's basic rights to have an identity and a nationality, Safe Child Thailand works with a local birth registration service which helps refugee and migrant families obtain birth certificates and identity documents for their children, raising awareness on birth registration, child trafficking and the risk of statelessness among migrant communities.

We continued working with the Evan Cornish Foundation to protect Thailand's most vulnerable children through our local partner to deliver training for their Child Protection Working Group, producing awareness-raising materials on child protection to inform community members and training local teachers in Kanchanaburi, one of the poorest provinces of Thailand.

A special thank you to all the Trusts who have continued working with us to support families and children with disabilities throughout 2020/21. We are especially thankful for a grant of £2,500 from The Carmela and Ronnie Pignatelli Foundation and continued support from the Exit Trust. We are also grateful to Lambeth Charitable Organisations Fund for their Grant of £5,000. In November 2020, UBS Optimus Foundation agreed a grant of £197,000 for a two-year project working with the Alternative Care Thailand Group to support and advance care reform in Thailand while protecting the most vulnerable children from trafficking and abuse. This grant will empower and champion local change-makers and equip them with the tools they need to affect lasting change. With research to help everyone to discover what's going on and support to gain new knowledge, skills and approaches, which can be shared across the country, we can positively change care provision in Thailand.

We continued a coordinated approach to our online activity which has resulted in increased awareness and engagement across all media.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)

Fundraising and communications 2020/21 (continued)

An Impact Report for 2019/20 was successfully published to inform our stakeholders about the year's achievements. For the first time we presented our Impact Report as a digital document, making it more interactive and reducing production costs. We intend presenting the 2020/21 Impact Report in similar way.

We ran a social media campaign, which encouraged email signups, which may increase our chances in getting regular donors in the future, as well as higher click rates and link clicks.

A consistent social media strategy which includes regular posting has increased both our reach and engagement, improving online visibility for our charity.

- ◆ The number of people visiting and engaging with our LinkedIn page has doubled.
- ◆ Safe Child Thailand **Twitter** visits increased from 46 in April 2020 to 327 in March 2021.
- ◆ Between April 2020 to March 2021: 297k people reached our **Facebook** pages and 67.3k people engaged with our content (a 4000% increase from the previous 365 days).

We have seen a steady increase in people visiting the Safe Child Thailand website, with 684 website users in April 2020, 761 in October, increasing to 993 in March 2021. 89% of these (10,623) are new website visitors. With 26% coming from the UK, 11% from Ireland and 10% from Thailand. The top channels people come to our website from are direct¹ (31%) and social media (20%). This can be attributed to online campaigns, collaboration and 'Calls To Action' on our social media, encouraging website visits.

Our email subscribers have also increased, from 1,431 in June 2020 to 1,764 in March 2021. We sent 10 email messages in 2020/21, resulting in a total of 3,898 emails opened and 529 responses to calls to action to our donation page, surveys and Etsy page.

In March 2021 we participated in Orphan Myth, a global digital awareness campaign with 30 organisations working toward Care Reform.

¹ Direct traffic is when a user arrives directly on a website, without having clicked on a link on another site. Like when a user knows the URL or clicks on a link contained within an email.

PROJECT SUPPORT POLICY

Due diligence on partner organisations

SCT has continued to improve due diligence procedures for grant making, recipient organisations, and project implementation. Due diligence is carried out to ensure that all partners are reputable, and acting in compliance with Thai charitable law and internationally recognised child protection standards.

All partners and grant recipients are regularly vetted to ensure financial viability and transparency, accountability for delivery of activities and to ensure the protection of any vulnerable beneficiaries in their care. SCT collects documents and policies from partner organisations, and also regularly visits partners in Thailand to monitor projects.

In 2019/20, SCT required that all partner organisations must have:

- ◆ Registration in Thailand, or operate under the umbrella of a registered Thai organisation;
- ◆ Externally audited accounts, except in the cases where support is non-financial;
- ◆ A comprehensive, up-to-date child protection and safeguarding policy;
- ◆ Sufficient financial controls in place, with clear, comprehensive financial manuals; and
- ◆ Capacity to monitor and evaluate project impact.

SCT has continued to improve and strengthen due diligence procedures throughout 2020/21 and will do so further into the future. Our commitment remains first and foremost to the protection of children and championing Care Reform in Thailand. SCT will continue to expect high standards of child protection, financial transparency, and project effectiveness from all partners and grant recipients.

FINANCIAL REVIEW

Results for the year

A summary of the results for the year is given in the statement of financial activities. This shows total income for the year of £761,432 compared to £748,675 in 2020. The principal sources of the charity's income are donations, grants from trusts and legacies.

Expenditure during the year totalled £678,461 (2020 – £751,997) and comprised £144,298 (2020 – £151,556) on raising funds and £534,172 (2020 – £600,441) on direct and indirect expenditure aimed at providing support to children in Thailand and its border countries.

The charity's surplus for the year was £82,971 (2020 – deficit of £3,322).

Reserves policy and financial position

The Trustees have established a policy whereby the unrestricted funds not committed or invested in the tangible fixed assets the charity holds ('the free reserves') should be between three and six months of the total expenditure. At this level, the Trustees feel that in the event of a significant drop in funding they would be able to carry on the charity's activities for at least this period.

FINANCIAL REVIEW (continued)

Reserves policy and financial position (continued)

At 31 March 2021, the charity had total funds of £751,796 (2020 – £668,825). Of this total, £174,613 (2020 – £115,620) is restricted and held for application towards specific projects and/or activities. A further £80,000 (2020 – £120,000) has been designated for specific purposes and £833 represents the tangible fixed assets. Free reserves, or general funds, at 31 March 2021 totalled £496,350 (2020 – £430,928) and equated to 6.9 months' expenditure based on the budget for the next financial year, falling slightly above the desired level set out in the charity's reserves policy.

Following the outbreak of Covid-19 the Trustees have discussed in detail the potential impact on the charity's ability to raise funds and on its charitable activities. A continued impact of Covid-19 is expected for 2021/22 and has been reflected in the 2021/22 budget. The Finance Committee will be having regular meetings where an updated forecast will be discussed to monitor the situation for this financial year.

As per the latest forecast (prepared July 2021) the charity is expected to end the financial year 2021/22 with an unrestricted deficit of £60,368. After releasing £30,000 from the designated accommodation fund the forecast deficit would be £30,367. This would reduce unrestricted free reserves from £496,350 to £465,983, representing 7.4 months of expenditure for the following year. However, there is a significant amount of uncertainty in the forecast as the financial impacts of Covid-19 on the charity's fundraising income are challenging to estimate. For the following financial year 2022/23 the charity is still expecting to see some continuing impacts of Covid-19 on the fundraising income and is forecasting an unrestricted deficit of £57,837 after adjusting again for the movement in the accommodation fund, reducing unrestricted reserves to £408,146, representing 6.5 months of expenditure.

Investment policy and returns

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the Trustees see fit. The Trustees have considered the most appropriate policy for investing funds given the time frame for holding monies and investment risk. As a consequence, they hold the majority of the charity's funds in Treasury Reserve deposits. The Trustees consider the return on these deposits to be disappointing but in line with prevailing rates available in respect of this type of investment.

Tangible fixed assets

Details of movements in tangible fixed assets are set out in note 8 to the financial statements.

FUTURE PLANS AND STRATEGIES

We will continue to build upon our organisational strategy by focusing on Care Reform. Covid-19 has had a significant impact on our fundraising capabilities this year and the next 12 months will continue to be challenging as a third wave of the virus is imminent. Whilst the roll-out of the vaccination programme within the UK has commenced, Thailand is now facing rising levels of infection and Province restrictions are starting to be implemented. We will closely monitor the effect of Covid-19 on our projects and remain agile to support partner's urgent needs. We are most grateful to The UBS Optimus Foundation for supporting SCT and the Alternative Care Thailand Group during this turbulent time. Their funding will enable projects to continue into the next financial year, navigating the impact on delayed project activities. The Alternative Care Thailand Group will remain central to our Care Reform work and further funding will be identified for this purpose. We have identified further elements of Care Reform which will enable additional projects to be undertaken, for example working with children with disabilities, educational inclusion and more Child Protection projects.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

All Trustees of the charity constitute company directors for the purpose of company legislation. Existing Trustees have the power to appoint additional Trustees as they consider necessary. The Trustees who served throughout the year or who have been appointed since 31 March 2021 were as follows:

Trustees	Appointed/Resigned
Mr S Buckley	
Mr A Chatikavanij	
Mr C H V Collins	Resigned 31 December 2020
Mr F L Cremer	
Mr S Landy	
Mr M Patterson	
Dr S Conway	Appointed 15 May 2021
Dr A K Tatparanandum	Appointed 15 May 2021

Trustees are supported to meet their responsibilities in three main areas as highlighted by the Charity Commission: Ensuring Compliance, Duty of Prudence, Duty of Care. They receive regular updates of their responsibilities and are encouraged to develop their roles within the charity. The Trustees meet four times each year to determine the charity's strategy and oversee its activities.

In order for the Trustees to more efficiently manage and oversee the strategic direction of the organisation, they have formed four committees: Finance, Governance, Programmes and Fundraising. Each Committee is chaired by a different Trustee and includes at least two other Trustees together with the Chief Executive Officer (CEO). The Head Fundraising and the Head of Programmes and Partnership sits on the Programmes Committee. Each Committee has developed a terms of reference and has the power to invite non-Trustees with specific and relevant experience to sit on the Committees on an ad hoc basis.

The charity has a CEO responsible for the day to day work of the charity and a small team of staff which manages the work of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Key management personnel

The Trustees consider that they together with the CEO, Head of Fundraising and the Head of Programmes and Partnerships comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

The remuneration of key management is decided upon by the Trustees. A formal policy for the review of management remuneration has been developed by the Trustees.

Risk management

The trustees have reviewed the risk of Covid-19 and are satisfied that the charity continues to operate effectively. The financial impact of the pandemic is recognised and therefore Covid-19 will continue to be an agenda item on all sub-committee meetings and the impact on the charity and income will be reviewed regularly.

The Trustees, in conjunction with the CEO, have carried out a comprehensive audit of all potential risks facing the organisation which will be monitored over the coming year. The risk register is reviewed at Trustee meetings outlining the risks and what is being done to mitigate them.

The three principal risks faced by the charity are:

- ◆ Generation of income;
- ◆ Ensuring that funds remitted overseas are applied correctly for the intended purposes; and
- ◆ Ensuring high standards of Safeguarding and Child Protection procedures are implemented and followed by Thai partners.

Each of the above areas is explained in more detail below:

◆ Generation of income

The charity is very dependent on the generosity of the public for the donation of funds to enable its work and is never complacent about the fact that its income relies on such giving continuing even in challenging economic times. The charity strives to ensure that donors are kept informed of the progress and successes achieved by the charity and looks always to maximise its fundraising by publicising the plight of children in Thailand and its border countries and the need for support. The Trustees, together with the CEO, are currently reviewing the charity's strategic approach to generating funds in the future from the public and from other sources such as grant making trusts and corporate giving. In doing so, the charity is very aware of the need always to raise monies in an ethical manner compliant with the fundraising rules laid down by the Fundraising Standards Board and other regulatory bodies.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Risk Management (continued)

◆ **Generation of income** (continued)

Effects of Covid-19 on income

The impact to the economy may lead to reduced disposable incomes which would mean people giving less to charity, from one-off and regular giving.

Corporate giving is likely to reduce in the short term as a response to economic uncertainty and the fact that a lot of corporate fundraising centres around employees fundraising. Safe Child Thailand focuses its Corporate giving on companies with an interest in Thailand, for example, Thai restaurants and Thai entertainment venues. These companies have been particularly hit hard by the effects of Covid-19 and will continue to have a slow recovery rate.

Income from fundraising events is going to see a significant drop in the next few months. Hopefully, some of this will be recouped later in the year when postponed events go ahead but it is inevitable some events will be cancelled.

Other community fundraising is also likely to be impacted with people avoiding events and because many schools will be closed.

Donors capable of making major gifts will likely want to do something to help so may be inclined to make an unplanned gift at this time. However, the caveat is that their own disposable income may have taken a hit, depending on the source of their income and assets.

Funding by grants may expect impacts such as reduced outputs, delays and so on.

◆ **Overseas donations and grants**

The charity donates significant sums to support children in Thailand. The Trustees and management of the charity always ensure that they are fully briefed about and familiar with the work of a potential recipient of funds, that funds are transferred via bank transfer, that proof of receipt is obtained and that, wherever possible (and always in the case of monies sent overseas), a full written report of how the monies have been utilised and applied is obtained from the recipient.

◆ **Safeguarding**

As an organisation that works exclusively to protect and uphold the rights of the most disadvantaged children in Thailand, we are committed to having in place robust and stringent safeguarding policies. We have policies in place and are constantly striving to improve these so that they are appropriate for both the UK and Thailand.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Fundraising statement

The charity aims to achieve best practice in the way in which it communicates with supporters. It takes care with both the tone of its communications and the accuracy of its data to minimise the pressures on supporters. The charity is registered with the Fundraising Regulator and adheres to the Code of Fundraising Practice. It applies best practice to protect supporters' data and never sells data, it never swaps data with other organisations, and ensures that its communication preferences can be changed at any time. The charity manages its own fundraising activities and does not employ the services of Professional Fundraisers. The charity undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During 2020/21, the charity received no complaints about its fundraising activities.

Trustees' responsibilities in relation to the financial statements

The Trustees (who are directors of Safe Child Thailand for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements the Trustees are required to:

- ◆ Select suitable accounting policies and apply them consistently;
- ◆ Observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ Make judgements and estimates that are reasonable and prudent;
- ◆ State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- ◆ Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the Trustees confirms that:

- ◆ so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Trustees' responsibilities in relation to the financial statements (continued)

- ◆ the Trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

APPROVAL

This report was approved by the Trustees and signed on their behalf by:

S Buckley

Trustee

Approved on: 23 September 2021

Independent auditor's report to the members of Safe Child Thailand

Opinion

We have audited the financial statements of Safe Child Thailand (the 'charitable company') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the notes to the financial statements. 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 charitable company's affairs as at 31 March 2021 and of 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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 directors with respect to going concern are described in the relevant sections of this report.

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- ◆ the information given in the Trustees' report, which is also a directors' report 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 Trustees' report, which is also the directors' report for the purpose of company law, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ◆ adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- ◆ the financial statements are not in agreement with the accounting records and returns; or
- ◆ certain disclosures of Trustees' remuneration specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit; or
- ◆ the Trustees were not entitled to take advantage of the small companies' exemption from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees 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.

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

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- ◆ we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011) and those that relate to fundraising including The Code of Fundraising Practice.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and

Auditor's responsibilities for the audit of the financial statements (continued)

- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ performed substantive testing on expenditure including the authorisation thereof;
- ◆ tested journal entries to identify unusual transactions; and
- ◆ assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ reading the minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

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.

Amanda Francis (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

29 November 2021

Statement of financial activities Year to 31 March 2021
(including income and expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Unrestricted funds £	Restricted funds £	Total funds 2020 £
Income and Expenditure							
Income from:							
Donations, grants and legacies	1	570,561	190,687	761,248	614,117	133,734	747,851
Interest receivable		184	—	184	824	—	824
Total income		570,745	190,687	761,432	614,941	133,734	748,675
Expenditure on:							
Raising funds	2	144,289	—	144,289	151,556	—	151,556
Charitable activities – supporting children in Thailand	3	410,006	124,166	534,172	460,251	140,190	600,441
Total expenditure		554,295	124,166	678,461	611,807	140,190	751,997
Net income (expenditure)	5	16,450	66,521	82,971	3,134	(6,456)	(3,322)
Transfers between funds	13	7,528	(7,528)	—	(13,810)	13,810	—
Net movement in funds		23,978	58,993	82,971	(10,676)	7,354	(3,322)
Reconciliation of funds:							
Fund balances brought forward at 1 April 2020		553,205	115,620	668,825	563,881	108,266	672,147
Fund balances carried forward at 31 March 2021		577,183	174,613	751,796	553,205	115,620	668,825

All of the charity's activities derived from continuing operations during the above two financial years.

All recognised gains and losses are included in the statement of financial activities.

Balance sheet 31 March 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	8		833		2,277
Current assets					
Debtors	9	25,152		85,858	
Cash at bank and in hand		751,654		614,386	
		776,806		700,244	
Liabilities:					
Creditors: amounts falling due within one year	10	(25,843)		(33,696)	
Net current assets			750,963		666,548
Total net assets			751,796		668,825
The funds of the charity:					
Unrestricted funds					
. General funds		496,350		430,928	
. Designated funds	12	80,000		120,000	
. Tangible fixed assets fund	11	833		2,277	
			577,183		553,205
Restricted funds	13		174,613		115,620
			751,796		668,825

Approved by the Trustees of Safe Child Thailand and signed on their behalf by:

Stephan Buckley

Trustee

Approved on: 23 September 2021

Company Registration Number 4157530 (England and Wales)
Charity Registration Number 1085407

Statement of cash flows Year to 31 March 2021

	Notes	2021 £	2020 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	A	137,084	(17,480)
Cash flows from investing and capital activities:			
Interest received		184	824
Net cash provided by investing activities		184	824
Change in cash and cash equivalents in the year		137,268	(16,656)
Cash and cash equivalents at 31 March 2020	B	614,386	631,042
Cash and cash equivalents at 31 March 2021	B	751,654	614,386

Notes to the statement of cash flows for the year to 31 March 2021.

A Reconciliation of net movement in funds to net cash provided by (used in) operating activities

	2021 £	2020 £
Net movement in funds (as per the statement of financial activities)	82,971	(3,322)
Adjustments for:		
Depreciation charge	1,444	1,612
Interest receivable	(184)	(824)
Decrease in debtors	60,706	17,029
Decrease in creditors	(7,853)	(31,975)
Net cash provided by (used in) operating activities	137,084	(17,480)

B Analysis of changes in net debt

	2020 £	Cash flows £	2021 £
Total cash and cash equivalents:			
Cash at bank and in hand	614,386	137,268	751,654

Principal accounting policies Year to 31 March 2021

Basis of preparation

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

These financial statements have been prepared for the year to 31 March 2021, with comparative information provided in respect to the year to 31 March 2020.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

The financial statements are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the financial statements requires the Trustees and management to make significant judgements and estimates.

The items in the financial statements where these judgements and estimates have been made include:

- ◆ assessing the probability of the receipt of legacy income;
- ◆ estimating the useful economic life of tangible fixed assets for the purposes of determining a depreciation charge;
- ◆ the allocation of staff costs between support costs, expenditure on raising funds and expenditure on charitable activities; and
- ◆ the estimation of future income and expenditure for the purpose of assessing going concern (see below).

Assessment of going concern

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The Trustees have made this assessment in respect to a period of at least one year from the date of approval of these financial statements.

Assessment of going concern (continued)

Following the outbreak of Covid-19 the Trustees have discussed in detail the potential impact on the charity's ability to raise funds and on its charitable activities. A continued impact of Covid-19 is expected for 2021/22 and has been reflected in the 2021/22 budget. The Finance Committee will be having regular meetings where an updated forecast will be discussed to monitor the situation for this financial year.

As per the latest forecast (prepared July 2021) the charity is expected to end the financial year 2021/22 with an unrestricted deficit of £60,368. After releasing £30,000 from the designated accommodation fund the forecast deficit would be £30,367. This would reduce unrestricted free reserves from £496,350 to £465,983, representing 7.4 months of expenditure for following year. However, there is a significant amount of uncertainty in the forecast as the financial impacts of Covid-19 on the charity's fundraising income are challenging to estimate. For the following financial year 2022/23 the charity is still expecting to see some continuing impacts of Covid-19 on the fundraising income and is forecasting an unrestricted deficit of £57,837 after adjusting again for the movement in the accommodation fund, reducing unrestricted reserves to £408,146, representing 6.5 months of expenditure.

In the light of the above, the Trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due but they are mindful of the need for the charity to continue to generate donations and the fact that this has become more difficult in recent years because of the challenging economic conditions. The Trustees, together with the Chief Executive, continue to review the charity's strategic approach to generating funds from the public and from other sources such as grant making trusts and corporate giving.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises donations, grants from trusts, legacies and interest receivable.

Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. Where donors specify that donations and grants must be used in future accounting periods, the income is deferred.

Income recognition (continued)

Grants from trusts are credited to income when the charity has both confirmation of the amount and entitlement to the income. In the event of grants confirmed but not received, the amount is accrued for where the receipt is considered probable.

In accordance with the Charities SORP FRS 102 volunteer time is not recognised.

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity.

Entitlement is taken as the earlier of the date on which either: the charity is aware that probate has or will be granted, the estate has been finalised and notification has been made by the executor to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title of the asset having being transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs (including governance costs). All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- ◆ Expenditure on raising funds includes all expenditure associated with fundraising, including applicable staff costs.

Expenditure recognition (continued)

- ◆ Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity by supporting children in Thailand and its border countries. Such costs include charitable grants, direct costs and support costs including governance costs.
- ◆ Charitable grants and donations are made where the Trustees consider there is real need following a review of the details of each particular case and comprise single year payments rather than multi-year grants. Grants and donations are included in the statement of financial activities when approved for payment. Provision is made for grants and donations approved but unpaid at the period end.

All expenditure is stated inclusive of irrecoverable VAT.

Allocation of support and governance costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel, financial procedures, provision of office services and equipment and a suitable working environment. Staff costs are allocated between raising funds and charitable activities on the basis of time spent on these activities by staff.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice.

Support costs and governance costs form part of the costs of the charitable company.

Tangible fixed assets

All assets costing more than £500 and with an expected useful life exceeding one year are capitalised.

Tangible fixed assets are depreciated on a straight line basis over their estimated useful lives as follows:

- | | |
|---|---------|
| ◆ Computer equipment | 3 years |
| ◆ Office furniture, fixtures and fittings | 5 years |

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Fund structure

Funds held by the charity are divided into the following categories:

- ◆ Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- ◆ Unrestricted designated funds, which consist solely of the accommodation fund. This fund has been designated to cover the cost of office accommodation over the term of the charity's lease.
- ◆ The tangible fixed assets fund represents the net book value of the tangible fixed assets used by the charity in furtherance of its objectives.
- ◆ Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by a donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to these financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

Pension contributions

Contributions in respect of the charity's defined contribution pension scheme are charged to the statement of financial activities when they are payable to the scheme. The charity's contributions are restricted to the contributions disclosed in note 6. There were no outstanding contributions at the year end. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities on a straight line basis over the lease term.

1 Income from: Donations, grants and legacies

	Unrestricted funds £	Restricted funds £	2021 funds £	Unrestricted funds £	Restricted funds £	2020 funds £
Donations	154,492	32,443	186,935	198,039	25,041	223,080
Child Sponsorship	239,301	—	239,301	252,559	—	252,559
Gift Aid	62,002	7,244	69,246	64,537	2,000	66,537
Grants from Trusts	40,000	151,000	191,000	35,051	106,693	141,744
Legacies	74,766	—	74,766	63,931	—	63,931
2020 Total funds	570,561	190,687	761,248	614,117	133,734	747,851

2 Expenditure on: Raising funds

	Unrestricted funds	
	2021 £	2020 £
Advertising and photography	—	1,894
Postage	6,815	6,364
Printing	4,496	4,779
Online fundraising costs	7,213	914
Staff costs (note 6)	121,950	121,588
Event costs	—	12,111
Fundraising travel	—	414
Other expenses	3,815	3,492
	144,289	151,556

3 Expenditure on: Charitable activities - supporting children in Thailand

	2021			2020		
	Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
Amounts for application to projects in Thailand	130,639	124,166	254,805	150,868	140,190	291,058
Directly attributable project costs						
Staff costs (note 6)	97,579	—	97,579	92,487	—	92,487
Programme support	11,938	—	11,938	14,988	—	14,988
Information and awareness	6,332	—	6,332	12,798	—	12,798
	115,849	—	115,849	120,273	—	120,273
Support costs						
Accommodation and establishment	39,940	—	39,940	41,661	—	41,661
Staff costs (note 6)	55,891	—	55,891	72,867	—	72,867
Travelling expenses	357	—	357	4,877	—	4,877
Bank and direct debit collection charges and exchange differences	14,585	—	14,585	12,439	—	12,439
Office expenses	24,780	—	24,780	29,934	—	29,934
Depreciation (note 8)	1,444	—	1,444	1,612	—	1,612
Accounting support	15,181	—	15,181	14,117	—	14,117
Governance costs (note 4)	11,340	—	11,340	11,603	—	11,603
	163,518	—	163,518	189,110	—	189,110
Total	410,006	124,166	534,172	460,251	140,190	600,441

4 Governance costs

	Unrestricted funds	
	2021	2020
	£	£
Auditor's remuneration	7,704	9,096
Legal and professional charges	3,636	2,507
	11,340	11,603

5 Net income (expenditure)

This is stated after charging:

	2021	2020
	£	£
Depreciation of tangible fixed assets	1,444	1,612
Operating lease rentals	34,000	34,000
Auditor's remuneration (including VAT):		
. Audit services – current year	7,680	7,476
. Audit services – prior year under accrual	24	—
. Other services (taxation services)	—	1,620
Deficit on foreign exchange transactions	5,053	1,780

6 Staff costs

	2021	2020
	£	£
Salaries	244,093	248,918
Social security costs	21,228	22,684
Pension contributions	10,099	10,515
	275,420	282,117
Staff welfare and recruitment	—	3,615
Volunteer expenses	—	1,210
	275,420	286,942

During the year, one employee earned between £60,001 and £70,000 (2020 – one employee earned between £60,001 and £70,000) and contributions of £2,800 (2020 - £2,780) were paid for the provision of money purchase pension benefits in respect to this employee.

The average number of employees during the year was:

	2021		2020	
	Full time	Part time	Full time	Part time
Average number	6	1	6	2

6 Staff costs (continued)

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis comprise the Trustees, the Chief Executive, the Head of Programmes and Partnerships and the Head of Fundraising. The total remuneration (including taxable benefits, and including employer's National Insurance and pension contributions) of the key management personnel for the year to 31 March 2021 was £175,691 (2020 – £163,777).

No Trustee received any remuneration during the year (2020 – £nil). Expenses were not reimbursed to any Trustee during either period.

7 Taxation

Safe Child Thailand is a registered charity and, therefore, is not liable to income or corporation tax on income or gains to the extent that these are derived from its charitable objects, as they fall within the various exemptions available to registered charities.

8 Tangible assets

	Computer equipment £	Office furniture, fixtures and fittings £	2021 Total £
Cost			
At 1 April 2020 and 31 March 2021	14,027	5,052	19,079
Depreciation			
At 1 April 2020	13,420	3,382	16,802
Charge for year	434	1,010	1,444
At 31 March 2021	13,854	4,392	18,246
Net book values			
At 31 March 2021	173	660	833
At 31 March 2020	607	1,670	2,277

9 Debtors

	2021 £	2020 £
Gift aid recoverable	13,164	13,859
Prepayments	2,488	1,414
Legacies receivable	1,000	1,000
Grants receivable	—	61,085
Other debtors	8,500	8,500
	25,152	85,868

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Expense creditors	2,303	9,449
Taxation and social security	8,957	9,827
Accruals and other creditors	14,583	14,420
	25,843	33,696

In prior years, certain income has been deferred. Deferred income at 1 April 2019 comprised event income in respect to a Gala Dinner that took place in April 2019. Movements are shown below:

	2021 £	2020 £
Balance as at 1 April 2020	—	6,120
Amount released to income	—	(6,120)
Balance as at 31 March 2021	—	—

11 Tangible fixed assets fund

	At 1 April 2020 £	Movements in year £	At 31 March 2021 £
Tangible fixed assets fund	2,277	(1,444)	833

	At 1 April 2019 £	Movements in year £	At 31 March 2020 £
Tangible fixed assets fund	3,889	(1,612)	2,277

12 Designated fund

	At 1 April 2020 £	Released in year £	At 31 March 2021 £
Accommodation fund	120,000	(40,000)	80,000

	At 1 April 2019 £	Released in year £	At 31 March 2020 £
Accommodation fund	160,000	(40,000)	120,000

In the financial year 2017/18 the Trustees designated £200,000 of the gain from the disposal of a property towards meeting the cost of office accommodation over the next five financial years. The release of £40,000 in the year represents the cost for 2020/21 year.

13 Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Capital Infrastructure Fund (Legacy)	50,914	—	—	—	50,914
Child Sponsorship Gifts	476	1,033	(117)	—	1,392
Chonburi Children's Home	—	13,800	(13,800)	—	—
Chonburi Women's Centre	25	—	(25)	—	—
Nong Khai Children's Home	1,080	10,440	(9,000)	—	2,520
School Lunch Programme	263	1,344	—	—	1,607
Migrant Birth Registration	48,102	44,993	(48,102)	—	44,993
Families Strengthening programmes	13,020	1,715	(14,735)	—	—
COVID-19 Emergency appeal	—	18,115	(18,106)	(9)	—
Tak Children's Home	240	240	—	—	480
Alternative Care Thailand - UBS	—	99,007	(18,781)	(7,519)	72,707
Teachers' Stipends	1,500	—	(1,500)	—	—
Total restricted funds	115,620	190,687	(124,166)	(7,528)	174,613

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
Capital Infrastructure Fund (Legacy)	50,914	—	—	—	50,914
Migrant Special Education	6,591	—	(6,591)	—	—
Child Sponsorship Gifts	700	1,197	(1,421)	—	476
Chonburi Children's Home	—	11,000	(11,000)	—	—
Chonburi Blind School	3,831	—	(3,831)	—	—
Chonburi Women's Centre	1,300	10,000	(11,275)	—	25
Nong Khai Children's Home	2,180	8,440	(10,380)	840	1,080
School Lunch Programme	—	1,644	(1,381)	—	263
Migrant Birth Registration	31,500	58,602	(54,220)	12,220	48,102
Community Based Rehabilitation	11,250	8,190	(20,190)	750	—
Families Strengthening programmes	—	17,020	(4,000)	—	13,020
Sangkhlaburi Child Protection	—	8,544	(8,544)	—	—
Tak Children's Home	—	240	—	—	240
Alternative Care Capacity Building	—	7,357	(7,357)	—	—
Teachers' Stipends	—	1,500	—	—	1,500
Total restricted funds	108,266	133,734	(140,190)	13,810	115,620

13. Restricted funds (continued)

Restricted funds at 31 March 2021 comprised:

- ♦ **Capital Infrastructure Fund (Legacy), £50,914.** This fund represents a legacy from the founder of Safe Child Thailand, Baron Carini. The legacy is to be used for a capital infrastructure or construction project(s) to be identified by Trustees.
- ♦ **Child Sponsorship Gifts, £1,392.**
- ♦ **Nong Khai Children's Home, £2,520.** This fund consists of donations for the ongoing running costs of a Children's Home in Nong Khai.
- ♦ **School Lunch Programme, £1,607.** This fund consists of donations which will benefit children living in the Migrant Learning Centres within the Mae Sot area.
- ♦ **Migrant Birth Registration, £44,993.** This fund is for ongoing projects of Migrant Birth Registrations in the Tak province.
- ♦ **Tak Children's Home, £480.** This fund is for a contribution to the food and welfare costs of a child in a residential Safe House in the Mae Sot area.
- ♦ **Alternative Care Thailand - UBS, £72,707.** This fund is to support the Alternative Care Thailand Group (ACTG) in the first phase of its Alternative Care action plan. Activities will launch throughout the year but some may be delayed due to Covid-19 restrictions.

Transfers between funds occur when monies expended exceed the amounts raised for specific purposes or where expenditure has been met from unrestricted funds in the first instance.

14. Analysis of net assets between funds

An analysis of the net assets between the funds at 31 March 2021 is as follows:

	General funds £	Designated funds £	Tangible fixed assets fund £	Restricted funds £	2021 Total £
Tangible fixed assets	—	—	833	—	833
Net current assets	496,350	80,000	—	174,613	750,963
	496,350	80,000	833	174,613	751,796

	General funds £	Designated funds £	Tangible fixed assets fund £	Restricted funds £	2020 Total £
Tangible fixed assets	—	—	2,277	—	2,277
Net current assets	430,928	120,000	—	115,620	666,548
	430,928	120,000	2,277	115,620	668,825

15 Related party transactions

The charity's Trustees were not paid during the year to 31 March 2021 (2020 – no payment). No Trustee received any emolument or payment for professional or other services during either period.

During the year, the total amount donated by the Trustees to the charity for use on specific projects was £5,100 (2020 – £7,000). In addition, unrestricted donations of £216 (2020 – £5,344) were made by the Trustees.

Mr Crispian Collins M.B.E. (previous Chairman and now retired from the Board) donated £25,000 to the UBS Optimus Foundation. This was arranged through the UBS Donor Aided Foundation (DAF). The UBS Optimus Foundation pledged a multi-year grant to Safe Child Thailand, of which £99,007 was received during 2020/21.

16 Members' liability

In the event of the charitable company being wound up during the period of membership, or within the year following, members are required to contribute an amount not exceeding £1.

17 Commitments under operating leases

Operating leases

At 31 March 2021, the total of charity's future minimum lease payments under non-cancellable operating leases was as follows:

	Land and buildings	
	At 31 March 2021 £	At 31 March 2020 £
Amounts due within one year	17,000	34,000
Amounts due between one and two years	—	17,000
	17,000	51,000