

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

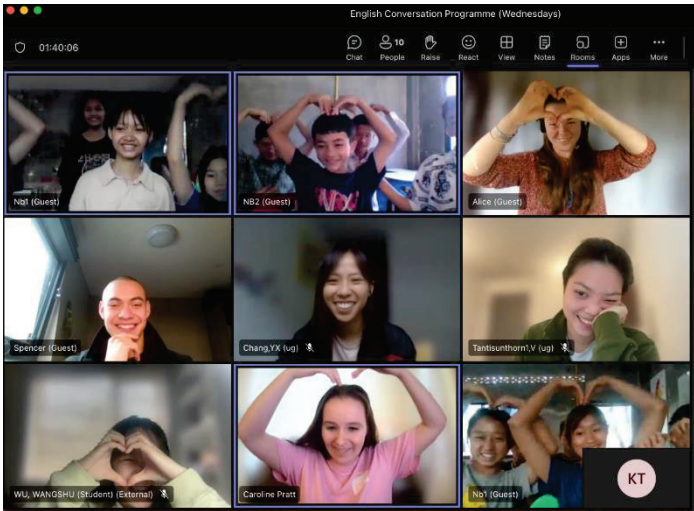
DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS (continued)



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)

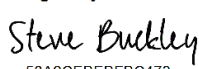
Statement of Trustees' responsibilities in relation to the financial statements

(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.

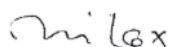
Independent examiner's statement

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	<u>12,093</u>	<u>5,052</u>	<u>17,145</u>
Depreciation			
At 1 April 2023	11,637	5,052	16,689
Charge for year	171	—	171
At 31 March 2024	<u>11,808</u>	<u>5,052</u>	<u>16,860</u>
Net book values			
At 31 March 2024	<u>285</u>	<u>—</u>	<u>285</u>
At 31 March 2023	<u>456</u>	<u>—</u>	<u>456</u>

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
	<u>137,603</u>	<u>36,968</u>

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
	<u>37,988</u>	<u>59,347</u>

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