

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
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38 St Andrew Square
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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

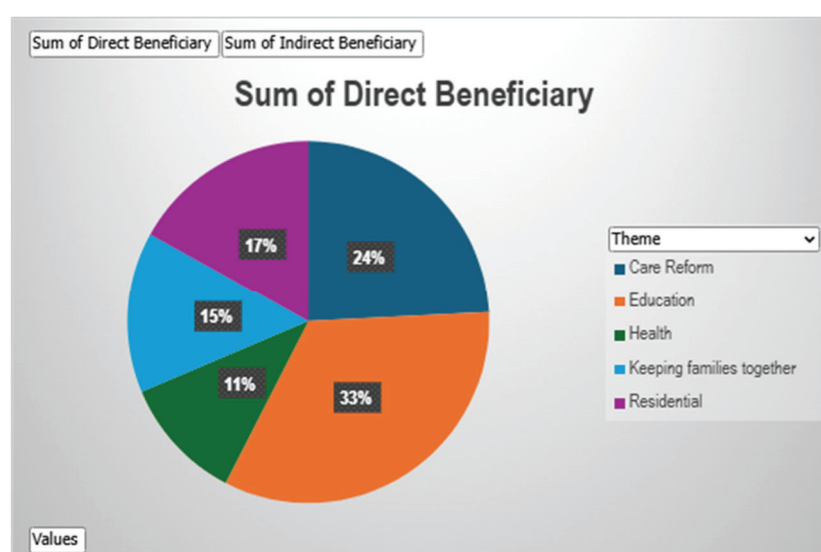
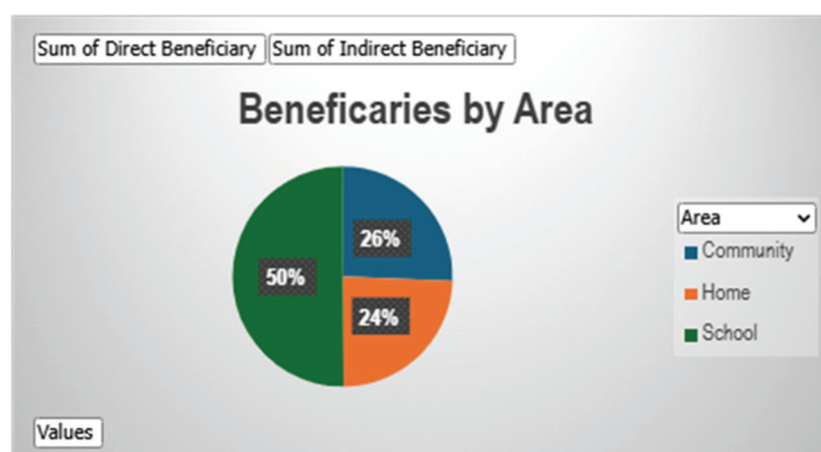
Safe Child Thailand's projects also work to keep children safe and access their rights in their wider community. This year, we supported two community-based projects.

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.

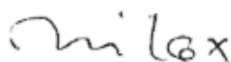
Independent examiner's statement

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.

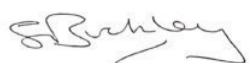
Balance sheet 31 March 2025

	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