

ECPAT UK
(A Company Limited by Guarantee)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2024

Registered Charity Commission No: 1104948

Registered Company No: 05061385



Cocke, Vellacott & Hill
CHARTERED ACCOUNTANTS

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LEGAL AND ADMINISTRATIVE INFORMATION

Principal address and registered office	34 Wharf Road London N1 7GR
Registered charity commission number	1104098
Registered company number	05061385
Trustees/Board of directors	Elizabeth Barratt (Chair) Geoffrey Stephen Corre Renata de Groot Nicola Guy Ahmed Hassan Aydeed (appointed 25 July 2023, resigned 6 th November 2024) Annabel Jean Charlotte Mullin
Bankers	The Co-operative Bank PO Box 250 Delf House South Way Skelmersdale WN8 6WT
Auditors	Cocke, Vellacott & Hill Chartered Accountants Unit 15 City Business Centre Lower Road LONDON SE16 2XB

REPORT OF THE TRUSTEES (incorporating Directors' Report)
for the year ended 31 March 2024

The trustees of the charity (who are also the directors of the company for the purposes of company law) present their report and financial statements for the year ended 31 March 2024.

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the accounting policies set out in Note 2 to the financial statements and comply with the company's Memorandum and Articles of Association, the Companies Act 2006, and the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

1. Message from our chair

This is my fourth report as ECPAT UK Chair, reflecting on all we have achieved together through another extraordinarily challenging year. This report and end of year accounts are for the financial year ending 31 March 2024 with some reference to the context and position as at October 2024. The report highlights some of our key achievements over the past year and demonstrates the difference we are making with your support.

I am especially proud that, despite the range of challenges before us, we have continued our commitment to our integrated and collaborative rights based, child centred and trauma informed approach to achieving change, involving direct work, training and practice development, research, policy and advocacy and campaigning. It is not always easy to fund or to maintain the balance, but our commitment is unwavering and the rewards and outcomes significant. We know it works.

As for so many charities, 2023-2024 was a financial and political rollercoaster. We saw a significant rise in our income due in large part to the award of funding from the Greater London Authority New Deal for Young People as part of the innovative Propel Funding collaboration to support our youth mentoring work to promote quality mentoring with young victims of trafficking. At the same time the needs of young victims of trafficking have increased and changed along with the demand for our specialist services. We are so grateful for our brilliantly supportive funders, and their continued vital moral and financial support in such challenging times - funders that really understand our integrated approach to creating change and put their trust and confidence in our work. We have continued to secure funding for research too.

Our work is unique and value driven, which means that we continue to support young people unconditionally for as long as they need it – this creates additional pressure on our capacity. It is down to the skill, professionalism, tenacity and kindness of the ECPAT UK Team that we remain focused on our objectives, solvent and delivering high quality work supporting and advocating with and for young people. We were sad to say goodbye to our Youth Programme Manager Elias Matar this year and very proud of all that he did to develop our trauma informed and therapeutic approach and to set up our direct offer of 1:1 therapy which has become a core part of what we offer.

It was a terrible year for the human rights of child victims of trafficking with further rollback in UK government policy and legislation, particularly in relation to unaccompanied children in light of the scandal of missing children from Home Office commissioned hotels, the implementation of the Nationality and Borders Act 2022, the introduction of the Illegal Migration Act 2023 and the Safety of Rwanda (Asylum and Immigration) Act 2024. At a time when efforts should have been stepped up in identifying, protecting and caring for children who are victims of trafficking and exploitation in all its forms, the barriers to protection are rising and our work has been dominated by trying to stem the tide. To have UK institutions increase the trafficking risks for children has been sobering to say the least.

REPORT OF THE TRUSTEES (incorporating Directors' Report) (continued)
for the year ended 31 March 2024

1. Message from our chair (continued)

The unlawful practice of placing large numbers of unaccompanied children in Home Office commissioned hotels, prompted us, for the first time in our charity's history, to take legal action to challenge the public authorities responsible for their treatment and care. Ensuring the safety and welfare of children is a fundamental duty of local authorities in England and Wales that should be afforded to all children without discrimination enshrined in the Children Act 1989 and the Children Act 2004. Our overarching goal was to uphold that principle, to stop the government's practice of treating unaccompanied children outside of the mainstream child welfare system, accommodating children in hotels and placing them at risk. We further seek improved, safe and legal safeguarding responses to unaccompanied children and their access to rights and entitlements, an inquiry into the still missing children and the repeal of provisions in the Illegal Migration Act 2023 for the Home Office to directly accommodate and transfer unaccompanied children. These measures must never be introduced as they create an inherent legal conflict with the duties owed to children by local authorities' children's services which we defended in our legal challenge. We further sought. I am very grateful for the support of Esmée Fairburn Foundation of an additional grant to support the work and to fund a social worker to work directly with children affected by the practice. to ensure they were supported and afforded their rights and entitlements

We continue to be inspired and led by our Youth Advisory Group (YAG) and to remain steadfast in our commitment to meaningful and ethical participation and collaboration with young people. Our follow-on funding for the Creating Stable Futures participatory research project with 31 young participants was a real highlight this year. The additional funding from the Arts and Humanities Research Council via the Modern Slavery Policy and Evidence Centre has allowed us to train over 2000 professionals this year on the systemic challenges that young people face and the hostility, depletion of their rights and entitlements and material disadvantage they experience. All of which is such a driver for our rights-based work. We remain committed to strengthening participation and providing more structure and opportunity for accountability to our YAG and to engage and collaborate with the Board of Trustees.

Child trafficking continues to be a considerable problem in the UK. There were 17,004 potential victims of trafficking referred to the NRM in 2023; of these, 44% (7,432) were children.¹ This is the highest number of referrals for child victims since the NRM began. It is notable that NRM positive Reasonable Grounds initial assessment decisions for potential child victims, declined significantly with 26% of referrals resulting in negative decisions in 2023 compared to 10% in 2022. This increase in negative decisions is the result of legislative and policy changes brought into force in the first quarter of 2023 following the Nationality and Borders Act 2022.

We are committed to our unique and integrated approach to finding lasting solutions to the challenges children and young people face and to working together to create a world in which **children everywhere enjoy their rights to be protected and to lives free from trafficking and exploitation**. We continue to work with colleagues across the children's and refugee and migrant and anti-trafficking sectors here in the UK and as part of the ECPAT International network, to speak out for young victims. I am proud to lead an organisation that has this unwavering focus and give huge thanks to every member of the fantastic ECPAT UK team - our staff and volunteers, donors, funders, partners, campaigners, supporters and ambassadors and my fellow trustees, for the many achievements and the great dedication that has kept the charity adapting and thriving during this challenging period. Most importantly I thank the young people we stand with and for who inspire us every day to work together for a safer and better world.

Thank you.

Liz Barratt, Chair

¹ Home Office (2024) [National Referral Mechanism Statistics, End of Year Report 2023](#)

REPORT OF THE TRUSTEES (incorporating Directors' Report) (continued)
for the year ended 31 March 2024

2. Who we are

Our vision

Children everywhere enjoy their rights to be protected and to lives free from exploitation, trafficking and modern slavery

Our mission

We promote and uphold children's rights to protection, provision and participation in the UK and outside of the UK by:

- Researching, informing and educating about child trafficking and exploitation
- Increasing awareness of and campaigning to end child trafficking and exploitation based on our insights and evidence
- Standing with children and young people affected by exploitation
- Working collaboratively with young people and others for evidence-based change

Our values and approach

Our work is rights based, child centred, trauma informed and guided by the meaningful and ethical participation of the young people we support

- **Rights based:** we respect and promote human rights with a focus on every child's fundamental human right to be protected from trafficking and exploitation, to have access to the provision of services and support they need to fully enjoy their rights and freedoms and to participate in all decisions affecting them.
- **Child centred:** we elevate children's interests, rights, and views in all of our work and consider the impact of decisions and processes on children and young people, promoting their best interests and wellbeing and working with them to seek and promote change
- **Trauma informed:** we recognise the likelihood and impact of trauma in most people's lives as well as the specific needs of child victims of abuse and aim to create environments that promote Safety, Collaboration, Empowerment, Trust, Choice

Our charitable objectives:

The Charity's objectives ("the Objects") are "to relieve those children in need as the trustees determine from time to time and to advance education in particular but not exclusively by raising awareness on the international aspects of the commercial sexual exploitation of children, to thereby protect such individuals from harm and preventing their suffering."

This is achieved through our charitable activities and programmes as set out within this report:

- Policy, Research and Campaigning
- Youth Programme
- Training and Quality Practice Development

3. Child trafficking and exploitation in 2023-24

Sadly, as we report every year, **child trafficking – the recruitment, transportation, transfer, harbouring or receipt of a child for the purpose of exploitation**, continues to be a pressing issue in the UK. The full year statistics for 2023, saw 7,432 potential victims exploited as children identified² - the highest number since the **National Referral Mechanism (NRM)** - the UK's official system for identifying victims of trafficking and modern slavery, began. The number of child referrals has surged by 138% in five years.

Children accounted for 44% of all referrals to the NRM and in line with previous years, most of all child referrals to the NRM were of UK nationals (78%), followed by children from Albania, Sudan, and Eritrea. Most cases involved criminal exploitation, including drug-related crimes often linked to "County Lines" exploitation. For child victims, 80% (5,918) were male and 20% (1,507) were female. The majority of child victims were British nationals (78%), followed by Albanian, Sudanese, and Eritrean children. Children were most commonly referred to the NRM as potential victims of criminal exploitation (42%), as has been the case since the final quarter of 2019 when the government began categorising criminal exploitation as a distinct exploitation type.

² Home Office. (2024). [Modern Slavery: National Referral Mechanism and Duty to Notify Statistics UK, end of year summary 2023.](#)

REPORT OF THE TRUSTEES (incorporating Directors' Report) (continued)
for the year ended 31 March 2024

Despite this surge, the number of children being formally recognised as victims of child trafficking has decreased. Those receiving a 'reasonable grounds' decision, determining that there are sufficient indicators someone may be a victim of modern slavery, decreased to 74% in 2023 from 90% in 2022. Those confirmed as victims with a positive conclusive grounds decision decreased to 80% from 92%. This rise in negative NRM decisions is a result of provisions in the Nationality and Borders Act 2022. Awareness of child trafficking in the UK remains low, with many unaware that British children are also victims. Both UK nationals and foreign children face various forms of this abuse, including sexual, labour and criminal exploitation. Socioeconomic inequalities and technological advancements have expanded traffickers' reach. Exploiters prey on children's dependence and trust, often manipulating them through threats or emotional control, especially targeting those in poverty, abuse, or neglect.

4. Research, public policy and campaigning

ECPAT UK is one of the UK's leading organisations campaigning against child trafficking and for children's rights, playing a leading role in influencing law and policy on child trafficking in the UK and holding the government to account for its policies, legislation, and their impact on victims of child trafficking. We do this by conducting research that forms the basis of our policy recommendations to parliamentarians and other decision makers. These recommendations drive our public campaigning.

The year was dominated by a number of significant policy developments in relation to child trafficking, including implementation of the Nationality and Borders Act 2022 and the passing of the Illegal Migration Act 2023 – both of which dismantle hard won rights and entitlements for child victims of trafficking.

Our Youth Advisory Group plays a significant role in our research, policy, campaigning and public awareness work, sharing their views and experiences and helping to shape public discussions, challenging harmful reporting and imagery, as well as co-delivery of our training and public events.

Highlights of the year include:

- After considerable work to highlight the practice of the Home Office accommodating unaccompanied children in hotels. ECPAT UK began condemning this practice since it was notified via the Home Office's Stakeholder Engagement Group (*SEG*) Children's Sub-Group in July of 2021. ECPAT UK continued to raise this issue through policy avenues in the stakeholder engagement groups, with officials, ministers and with parliamentarians. We remained engaged consistently due to our concerns about the risks to children and young people of going missing and trafficking, as well as the extremely concerning implications for our domestic children's legislation.
- In June 2023 we launched our successful legal challenge against Kent County Council and the Secretary of State for the Home Department on the accommodation of unaccompanied children in Home Office hotels. Following our [significant win for children's rights in the High Court](#) regarding the accommodation of unaccompanied children in Home Office hotels in July 2023, the final ruling in March 2024 once again, emphasises that local authorities cannot derogate from their duties under the Children Act 1989 and that both the Home Office and Kent County Council should take all steps to ensure that the unlawful situation never arises again.
- We responded quickly to challenge the announcement of the Illegal Migration Bill in January 2024. We engaged with hundreds of parliamentarians with the [Refugee and Migrant Children's Consortium and developed 5 separate parliamentary briefings](#) for each stage of the Bill: general children's briefing, child detention, inadmissibility for unaccompanied children, power to accommodate and age assessments. YAG members took part in a joint event with Safe Passage and The Children's Society in May in the House of Lords where they spoke to MPs and peers about their concerns about the Bill. They also [wrote a letter](#) that was shared and [mentioned on the floor of the House](#) during the Report Stage debate in the Lords.

REPORT OF THE TRUSTEES (incorporating Directors' Report) (continued)
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4. Research, public policy and campaigning (continued)

- We worked with Children England to coordinate principled action across their membership to anticipate and prevent the potential for the Illegal Migration Bill to embed the unlawful practice of placing vulnerable children in hotels beyond the protections and standards of the Children Act 1989.
- We were awarded two grants from Modern Slavery Policy and Evidence Centre for the new funding stream on child trafficking. We launched the report of our [collaborative study conducted by the University of Nottingham Rights Lab and ECPAT UK](#) in January 2024. Focused on the identification and prevention of child trafficking, the report shed light on the persistent challenges stemming from gaps in resources and policy, especially in the absence of a UK wide Child Exploitation Strategy, exacerbating the shortcomings in current legislation and leaving child victims inadequately protected. The six-month investigation exposes child protection failings, demonstrating a clear need for immediate intervention and included two workshops with our Youth Advisory Group, two professional workshops, surveys, hundreds of freedom of information requests and reviewing the systematic evidence report.
- The second with the University College London focused on investigating the risk of human trafficking for unaccompanied children in Home Office operated hotels, involving interviews with practitioners, found that housing lone children in Home Office child hotels, as occurred between 2021 and January 2024, increased their risks of trafficking and exploitation. [The report](#) was published in July 2024.
- We gave [written evidence](#) and [oral evidence](#) to the Home Affairs Committee's inquiry on Human Trafficking and we supported a young person from our Youth Advisory Group (YAG) to give oral evidence to the Joint Committee of Human Rights Inquiry on the human rights of asylum seekers.
- We provided oral and written evidence to the US State Department towards their examination of the UK in the Trafficking in Persons annual report. We also drafted and submitted written evidence to the [JCHR Illegal Migration Bill Scrutiny](#)
- We also gave [oral evidence](#) to the Joint Committee on Human Rights [inquiry on the accountability for Daesh crimes](#) focusing on child trafficking by terror groups and the obligations of states.

5. Youth Programme

Through our Youth Programme, ECPAT UK provides tailored and gender specific support for young people to enable them to learn valuable life skills, access peer support, ease their trauma, understand their rights, and have their voices heard in environments that promote Safety, Collaboration, Empowerment, Trust and Choice. Through all of our work we promote the ethical and meaningful participation of young people in ECPAT UK including our research, policy and campaigns, training and organisational development. ECPAT UK's Youth Programme provides direct support to young victims of child trafficking and provides a safe environment for peer support, healthy relationships and a community that helps its members recover and build stable, happy futures. We respect young people's rights to participate in all decisions affecting them. We promote youth-led feedback and co-design. Young people also have the opportunity to join the ECPAT UK Youth Advisory Group which informs everything we do. Highlights include:

- Starting in April 2023, ECPAT UK has secured a grant from the Greater London Authority through the Propel initiative, a long-term funding collaboration aimed at giving the capital's civil society and communities the flexibility, trust and capacity to make long-term, systemic change in London. The grant is part of the Greater London Authority's New Deal for Young People to offer quality mentoring to young people across the capital and supports our Youth Programme to provide high quality one to one and group mentoring to young victims of trafficking.

REPORT OF THE TRUSTEES (incorporating Directors' Report) (continued)
for the year ended 31 March 2024

5. Youth Programme (continued)

- Also starting in April 2023, our new Esmée Fairburn funded social work-led project *Care for Every Child* began, providing support for unaccompanied children and young people unlawfully denied care and accommodated by the Home Office in hotels. The project straddled both our Youth Programme and Policy, Research and Advocacy Programme. Operating nationwide, this project's aim was to ensure that the rights and entitlements of children and young people were met, with a primary focus on ensuring they are being looked after in appropriate accommodation within statutory legislation and frameworks. The positive impact of our legal challenge meant the closure of the hotels and children being taken into local authority care on arrival and moved via the national transfer scheme more promptly.
- Another significant development is that our THRIVE project - our first focused clinical mental health intervention project has gone from strength to strength and is now part of our core offer to young people. The clinical work is overseen by our Youth Programme Manager & Therapeutic Lead, working with our sessional therapist to deliver one to one therapy sessions. This continues to be a much-needed addition to our work given the high demand and levels of need, the lack of access to specialist support for child victims and overstretched Child and Adolescent Mental Health Services leaving many young people on waiting lists for too long.
- Our Youth Advisory Group goes from strength to strength with monthly meetings both face to face and online creating an instant feedback and accountability mechanism for young people into ECPAT UK's campaigning and parliamentary work and our organisational development. Youth Advisory Group members were engaged in a number of participation opportunities across the year, including ECPAT UK's governance and strategy more broadly, recruitment of staff as well as campaigning, research and media work.
- We continued to build networks and relationships with local and other organisations, aiming to reach more young people who will benefit from ECPAT UK support encouraging more referrals and explaining the range of opportunities on offer to them.
- We also embedded our Rights and Entitlements Workshops offering them to other organisations and schools including Family Action Headstart Project, Hackney Children's Social Care Unaccompanied Children Seeking Asylum Team and Greenwich University. Guided by the Youth Advisory Group (YAG) members' wishes we planned and organised a 2-day retreat at the ASHA Centre, a therapeutic environment in the Forest of Dean, in the summer, which also helped to prepare for a residential for all the young people which took place in October.

6. Training and Practice Development

ECPAT UK's longstanding Training and Practice Development Programme builds the capacity of frontline professionals to improve care and support for trafficked children. We train social workers, foster carers, police officers, health care and education professionals to identify child exploitation and to safeguard and support children and young people appropriately. Over the year, we continued to promote our training programme offering a mix of funded courses, commissioned training and our direct offer, with young people involved in co-delivery which is a unique aspect of ECPAT UK's training.

We were delighted this year to have been awarded a grant from the Arts and Human Research Council to and further develop our [Creating Stable Futures: Human Trafficking, Participation and Outcomes for Children participatory action research project](#). Undertaken with Sheffield Hallam University and the University of Bedfordshire and funded through the Modern Slavery Policy and Evidence Centre, the research involved 31 young people across the UK and the development of the ['Positive Outcomes Framework'](#) for use by practitioners and policymakers when interacting with and supporting young victims of trafficking. The follow on funding allowed us to deliver training with Professor Patricia Hynes of the Helena Kennedy for International Justice at Sheffield Hallam University to frontline professionals at 8 Regional Learning Events across the UK, between March and July 2024. We also worked with Calverts, a design and print co-operative, to develop a practitioners' tool which was trialled during the learning events and will be further developed taking into account their responses and feedback.

REPORT OF THE TRUSTEES (incorporating Directors' Report) (continued)
for the year ended 31 March 2024

We also delivered a bespoke training course to Barnardos Independent Child Trafficking Guardians in Northern-Ireland on the role of guardians in age assessments. Feedback from this event was very positive: *"it was an excellent training session that was very informative and engaging. The content of the presentation and the quality of the conversations that you facilitated were all commented upon by staff as being excellent."*

Our courses are co-delivered as far as possible with ECPAT UK Youth Advisory Group members and other young people with an interest. If young people would like to be involved, they are supported by ECPAT UK staff and can choose whether they share any of their experiences, opinions or advice to practitioners. This ensures our training remains child centred and participants say it enhances their understanding of trafficking, as well as of young people's direct experiences. On top of this, it provides our young people a platform to use their experiences to raise awareness of trafficking and improve outcomes for other victims of trafficking. It gives young people experience of speaking and presenting, an insight into professional systems in the UK. All participating young people are thanked with vouchers for their invaluable contributions. We are hugely grateful to all of the young people who give their time and expertise - we could not run an effective training programme without them. We have started work to formalise their involvement and to offer training for trainers to develop their skills.

7. Funding

With the number of potential victims of child trafficking continuing to grow, we have worked hard to diversify our income streams and build financial and organisational stability. With economic uncertainty continuing, charities are facing enormous challenges to secure the funding they need. We are very grateful to the funders, donors and supporters who recognise the importance of our work and enable us to continue advocating for the rights of trafficked children.

7.1 Our funders

Samworth Foundation City Bridge Trust
Esmée Fairburn Foundation
Greater London Authority Young Londoners' Fund
Lloyds Bank Foundation
Paul Hamlyn Foundation
The 29th May 1961 Charitable Trust
The Bromley Trust
The Childhood Trust
Eleanor Hamilton Educational Trust
Big Give Trust
Rotary Club
The National Lottery Community Fund
The Monica Rabagliati Charitable Trust
The Wyndham Charitable Trust
UKRI Arts and Humanities Research Council
United Nations Voluntary Trust Fund on Contemporary Forms of Slavery

...and those who choose to remain anonymous

REPORT OF THE TRUSTEES (incorporating Directors' Report) (continued)
for the year ended 31 March 2024

7.2 Individual giving

We are incredibly grateful for the generosity of all the individuals who support our work financially. In 2023-24 we received individual donations totaling £47,792. This includes regular donors and one-off donations. Regular gifts play a key role in securing our future as a charity, giving us stability to plan for the future and ensure we can continue our important work with child victims of trafficking.

In 2023-24, we participated in two Big Give challenges – one supported by The Childhood Trust. In June 2023 we took part in the Big Give Champions for Children matched fundraising campaign. We had a target of £5,000 aiming to raise money for the new Thrive counselling project. We surpassed our target and raised a net total of £5,769.04 including Gift Aid and held a week of very successful events. We also participated in the Big Give Christmas Challenge matched fundraising campaign with support from pledgers and an individual matched funder. We applied with a target of £6,000 aiming to raise money for festive hampers and other core work. We fell short of our target but with Gift Aid raised a net total of £4,166.24.

8. Our plans for 2025 and beyond

More young people than ever are being identified at risk of exploitation but as awareness has grown, investment has dwindled. We are reviewing our current strategy and revising our priorities with our staff, funders and Youth Advisory Group. We continue to adapt to and learn to live with huge and growing need for our work alongside the mounting economic crisis and social pressures, shifting political landscape and priorities and a rapid pace of change. There is still uncertainty about the implementation of the Illegal Migration Act 2023 and there is still a desperate need for legal advice, particularly in relation to immigration matters and a growing need in relation to housing and homelessness, as well as practical assistance via our Hardship Fund.

We are concerned to make sure that we are making the most difference we can in the most timely and appropriate way. We are rising to the challenges with more creativity, innovation and collaboration than ever and we are grateful to funders who have adapted approaches to respond to uncertainty and reviewed their own strategies to support existing and new funding programmes that in the coming years will help us to realise our strategic priorities:

1. Positive outcomes for children & young people in particular focusing on promoting the emotional well-being and mental health needs of children and young people who have been trafficked and better routes to legal advice and representation
2. Improvements in law, policy and practice for children and young people through integrated projects and campaigns including justice for children both inside and outside of the UK and increasing our capacity for rights based campaigning
3. Promote expert information, research, training and practice development including modelling and sharing excellence in participation, coproduction and delivery with young people
4. Maintain and develop a robust organisation using our strengths to maximum impact and in which our values are fully embedded including a focus on safety, quality and anti-discrimination in our organisational structures

FINANCIAL REVIEW

Total income for the year was **£630,060** (2023: £361,003, 2022: £474,369), a 74% increase on the previous year. Total expenditure for the year was **£491,282** (2023: £437,076, 2022: £378,044), an 11% increase on the previous year and reflective in part of the impact of inflation. After transfers between funds there was a net surplus of **£60,464** (2023: £66,869, 2022: £94,865) on unrestricted funds and a net surplus of £78,314 (2023: £9,204, 2022: £1,460) on restricted funds.

REPORT OF THE TRUSTEES (incorporating Directors' Report) (continued)
for the year ended 31 March 2024

FINANCIAL REVIEW (continued)

ECPAT UK would like to thank all its grant funders and individual donors for their support over the past year including: Samworth Foundation, City Bridge Trust, Esmée Fairburn Foundation, Greater London Authority Young Londoners' Fund, Lloyds Bank Foundation, Paul Hamlyn Foundation, The 29th May 1961 Charitable Trust, The Bromley Trust, The Childhood Trust, Eleanor Hamilton Educational Trust, Big Give Trust, Rotary Club, The National Lottery Community Fund, The Monica Rabagliati Charitable Trust, The Wyndham Charitable Trust, UKRI Arts and Humanities Research Council, United Nations Voluntary Trust Fund on Contemporary Forms of Slavery.

Reserves

The reserves at the end of March 2024 were at £389,417 (2023: £250,639, 2022: £326,712), of which £89,750 (2023: £11,436, 2022: £20,640) were restricted funds and £299,667 (2023: £239,203, 2022: £306,072) were unrestricted funds. It is the policy of ECPAT UK's trustees that the organisation should keep at least three months' running cost (expenditure) and a maximum of nine months in the unrestricted reserve - based on our 2024-2025 budget the minimum reserve target is £152,604 and the maximum is £457,813. Such a reserve is thought essential to provide the flexibility needed to cover timing uncertainty in the receipt and payments of project funds, particularly when more grants are being paid in arrears. Through careful management over recent years, we presently find ourselves with adequate target reserves; our focus is to maintain that situation and to build set aside reserves.

Where a specific reserve falls into deficit ECPAT UK will consider likely future funding and if necessary cover any deficit from unrestricted income.

Asset cover for funds

Note 17 sets out an analysis of the assets attributable to the various funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

ECPAT UK is a charitable company limited by guarantee incorporated on 02/03/2004 under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

The Charity's Objectives/Mission

The principal objectives of the charity are to relieve those children in need as the trustees determine from time to time and to advance public education, in particular but not exclusively by raising awareness on the international aspects of commercial sexual exploitation of children, thereby protecting such individuals from harm and preventing their suffering.

Organisational Structure

The company's main business is carried out from its offices in London. Day-to-day management is the duty of the CEO appointed by the charity trustees acting as the board of directors, who are listed in the legal and administrative section of this report.

Appointment of Trustees

New trustees with specific expertise are recruited by the Board as required. New trustees are provided with information on the duties and responsibilities of charity trustees and given the opportunity to meet with staff at the charity to learn about current activities.

Arrangement for setting the remuneration of key management personnel

The CEO salary is set and periodically reviewed by the Trustees, having given consideration to a number of factors including benchmarking of roles in similar organisations, affordability within the charity's financial situation and appropriateness when compared to the staff pay structure.

Risk management

The trustees have examined the major risks which the charity faces and considers them to include:

REPORT OF THE TRUSTEES (incorporating Directors' Report) (continued)
for the year ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

- The impact of the continued uncertainty caused by the economic and social crisis and responses to it on our ability to plan and raise funds
- The impact of the changing government approach to trafficking and modern slavery

Possible problems that may arise when dealing with the sensitive issue of child trafficking and working with children who have been trafficked

- Difficulties of sustainable long term funding, in the light of reduced funding for children's and young people's services generally, lack of any statutory funding for specialist work with trafficked children and young people, increasingly hostile environment for the young people we work with and for and the shifts in funding to limited funding in this area and increased competition for the funds.
- Reliance on a small team of trustees, staff and volunteers to operate in a rapidly changing and sensitive environment
- The uncertainties of the current political environment, presenting challenges for our campaigning and parliamentary work

ECPAT UK regularly reviews its plans and priorities to ensure that its limited resources are directed where they can have the most benefit and works closely with other children's charities where this maximises its outreach. Our direct experience in supporting trafficked children is used to inform our policy, research advocacy, campaigning and training and practice development work. Expanding our training work with a range of professionals and agencies continues to be prioritised to make the maximum use of staff knowledge and experience and to provide an income stream.

Going concern

The Trustees recognise that 2023-24 was challenging particularly with inflation and the economic crisis but under Patricia Durr's leadership and with a strengthened staff team and Board, the charity's ability to be flexible and responsive puts us in a good place and makes us more robust and adaptable to further change.

Despite all the challenges we are facing and the long-term financial downturn we are optimistic that we can continue to move forward positively, and we believe the charity to be on sound footing with solid foundations that make it a going concern over the next 12 months and beyond.

Safeguarding and Child Protection

Safeguarding and child protection is core to the work of the charity. The trustees of ECPAT UK have considered the safeguarding of children, young people and adults at risk and child protection and have reviewed the adequacy of the policies and procedures in place to mitigate any perceived risks to children and young people and adults at risk.

The organisation has a **Safeguarding children, young people & adults at risk of abuse policy and procedures** which is reviewed annually. This includes a named designated safeguarding lead who is responsible for safeguarding concerns in the organisation as well as a deputy safeguarding lead and a named lead on the Trustee Board as well as training for all staff and volunteers. Safeguarding is built into our recruitment and employment procedures, management of staff and volunteers and in our working directly with children and young people. Our [Safeguarding children, young people & adults at risk of abuse policy and procedures](#) is on our website.

Public Benefit

Directors of a charity have a duty under Section 17 of the Charities Act 2011 to report in their Annual Report on their charity's public benefit. The Directors of ECPAT UK have considered the requirements which are explained on the Charity Commission website.

Public Benefit Statement

The report sets out ECPAT UK's objectives and reports on the activity and successes in the year to 31 March 2024, as well as explaining the plans for the current financial year. The Directors have considered ECPAT UK's work and have concluded that the aims of the organisation continue to be charitable; that the aims and the work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need; that the benefits are for the public, are not

REPORT OF THE TRUSTEES (incorporating Directors' Report) (continued)
for the year ended 31 March 2024

unreasonably restricted in any way and certainly not by ability to pay; and that there is no detriment or harm arising from the aims or activities.

Trustees' responsibilities for the financial statements

The trustees (referred to as trustees but who are also directors of the society 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 that give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the trustees are required to:

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

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

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 generally the preparation and dissemination of financial statements March differ from legislation in other jurisdictions.

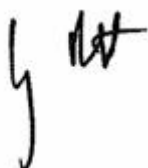
Disclosure of information to auditors

The Members have confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

Auditors

In accordance with Section 485 of the Companies Act 2006, a resolution proposing that Cocke, Vellacott & Hill are appointed as auditors of the company was approved at a general meeting.

Signed on behalf of the Board:



Name: **Liz Barratt**
Position: Chair
Dated: 18 December 2024

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE ECPAT UK**

Opinion

We have audited the financial statements of ECPAT UK for the year ended 31 March 2024 which comprise the statement of financial activities (incorporating the income & expenditure account), statement of financial position, statement of cash flows and notes to the financial statements including a summary of significant accounting policies. The financial framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report, which incorporates the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included in the Trustees' Report has been prepared in accordance with applicable legal requirements.

Other matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report, included within the Trustees' Report.

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF ECPAT UK (continued)**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 13 the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We have obtained an understanding of the charitable company's policies and procedures through discussions with senior management and trustees.

We also drew on our existing understanding of the work that the charitable company does and the sector that it operates in.

We understand that the charitable company complies with its responsibilities through close involvement of senior management and trustees in the day-to-day running of the business. Were there any litigation or claims they would come to the attention of the senior management directly.

The charitable company also holds regular board meetings at which all such matters are discussed if applicable. We have reviewed the minutes of all board meetings and no irregularities were identified. Key management information is reported to the Chair by senior management at regular bimonthly meetings, via regular update reports and as when necessary when more urgent matters arise as well as being discussed in detail at board meetings.

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF ECPAT UK (continued)

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

In the context of the audit, we considered those laws and regulations which determine the form and content of the financial statements, which are central to the charitable company's ability to conduct business and where failure to comply could result in material penalties.

We have considered the disclosure requirements of the Companies Act 2006 and the Charities SORP 2019 as part of our finalisation processes.

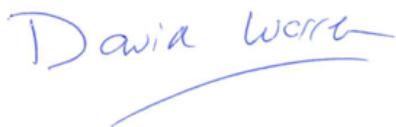
We discussed the possibility of fraud with senior management and whether they had any knowledge of any actual, alleged or suspected fraud. We designed our audit tests to consider controls and tested a sample of financial transactions. We considered the timing of recognition of income from grants.

In common with all audits under ISAs (UK) we also performed specific procedures to respond to the risk of management override. We assessed the charitable company's control environment is adequate for the size and operating model of such a charitable company. Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



DAVID WARREN (Senior Statutory Auditor)

For and on behalf of COCKE, VELLACOTT & HILL
Chartered Accountants and Statutory Auditor
Unit 15 City Business Centre
Lower Road
LONDON SE16 2XB

19 December 2024

STATEMENT OF FINANCIAL ACTIVITIES (incorporating Income and Expenditure Account)
for the year ended 31 March 2024

Current financial year

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income from:					
Donations & legacies	4	47,792	3,942	51,734	25,198
Charitable activities	5	193,194	384,880	578,074	334,005
Other income	6	-	252	252	1,800
Total income		240,986	389,074	630,060	361,003
Expenditure on					
Costs of raising funds	7	(40,124)	-	(40,124)	(28,761)
Expenditure on charitable activities	8	(55,108)	(395,274)	(450,382)	(408,115)
Other	12	(776)	-	(776)	(200)
Total resources expended		(96,008)	(395,274)	(491,282)	(437,076)
Net incoming/(outgoing) resources before transfers		144,978	(6,200)	138,778	(76,073)
Gross transfers between funds	16	(84,514)	84,514	-	-
Net income/(expenditure) for the year/ Net movement in funds		60,464	78,314	138,778	(76,073)
Fund balances at 1 April 2023	16, 17	239,203	11,436	250,639	326,712
Fund balances at 31 March 2024	16, 17	299,667	89,750	389,417	250,639

All of the operations undertaken by the charitable company during the current and preceding year are continuing operations.
The charitable company has no recognised gains and losses other than those included in the results above.

The notes on pages 21 to 31 form part of these financial statements

STATEMENT OF FINANCIAL ACTIVITIES (incorporating Income and Expenditure Account) (continued)
for the year ended 31 March 2024

Prior financial year

	<i>Notes</i>	<i>Unrestricted fund £</i>	<i>Restricted funds £</i>	<i>Total 2023 £</i>
Income from:				
Donations & legacies	4	22,298	2,900	25,198
Charitable activities	5	99,734	234,271	334,005
Other income	6	1,000	800	1,800
Total income		123,032	237,971	361,003
Expenditure on				
Costs of raising funds	7	(28,761)	-	(28,761)
Expenditure on charitable activities	8	(70,816)	(337,299)	(408,115)
Other	12	(200)	-	(200)
Total resources expended		(99,777)	(337,299)	(437,076)
Net incoming/(outgoing) resources before transfers		23,255	(99,328)	(76,073)
Gross transfers between funds	16	(90,124)	90,124	-
Net income/(expenditure) for the year/ Net movement in funds		(66,869)	(9,204)	(76,073)
Fund balances at 1 April 2022	16, 17	306,072	20,640	326,712
Fund balances at 31 March 2023	16, 17	239,203	11,436	250,639

All of the operations undertaken by the charitable company during the current and preceding year are continuing operations.
The charitable company has no recognised gains and losses other than those included in the results above.

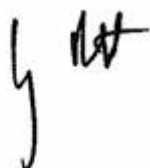
The notes on pages 21 to 30 form part of these financial statements

STATEMENT OF FINANCIAL POSITION
as at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets:			
Tangible Fixed Assets	13	1,857	2,991
Current assets:			
Debtors	14	73,756	68,595
Cash at bank and in hand		353,749	221,247
Total current assets		427,505	289,842
Liabilities:			
Creditors: Amount falling due within one year	15	(27,005)	(25,664)
Net current assets (liabilities)		400,500	264,178
Total assets less current liabilities		402,357	267,169
Provision for other liabilities	18	(12,940)	(16,530)
Net current assets		389,417	250,639
Income funds			
Restricted funds	16	89,750	11,436
Unrestricted funds	17	299,667	239,203
Total charity funds		389,417	250,639

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

The financial statements were approved by the Board of Directors on 18 December 2024 and signed on their behalf by:



Liz Barratt
(Trustee)

Registered Company Number: 05061385

STATEMENT OF CASH FLOWS
for the year ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities:			
Net income/(expenditure) for year		138,778	(76,073)
Adjustments for:			
Depreciation	13	2,208	2,046
(Gains)/losses on sale of fixed asset investments		-	200
Other provisions	18	(3,590)	16,530
Movements in working capital:			
(Increase)/decrease in debtors	14	(5,161)	(24,309)
Increase/(decrease) in creditors	15	1,341	4,335
Net cash from/(absorbed by) operating activities		<u>133,576</u>	<u>(77,271)</u>
Cash flows from/(absorbed by) investing activities			
Purchase of tangible fixed assets	13	(1,074)	(2,098)
Net cash provided by (used in) financing activities		<u>-</u>	<u>-</u>
Net increase/ (decrease) in cash and cash equivalents in the reporting period		132,502	(79,369)
Cash and cash equivalents at the beginning of the reporting period		221,247	300,616
Cash and cash equivalents at the end of the reporting period		<u>353,749</u>	<u>221,247</u>

The notes on pages 21 to 30 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 31 March 2024

1. General information

ECPAT UK (hereafter referred to as 'the charity') is a charitable company limited by guarantee, incorporated and domiciled in England. The registered office is 34 Wharf Road, London, N1 7GR.

2. Principal accounting policies

(a) Basis of accounting

The financial statements of the charitable company are 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 (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Companies Act 2006, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102).

The charity meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared under the historical cost convention and are prepared in sterling which is the functional currency. Assets and liabilities are recognised at historical cost or transaction value unless otherwise stated in relevant accounting policy notes. Monetary amounts are rounded to the nearest £.

(b) Going concern

The trustees have continued to consider the effect of the Covid-19 outbreak on the charity's activities. The charity acknowledges that the outbreak has led to a degree of uncertainty about the future and continues to take action in relation to expenditure to mitigate the risk to the charity. They also continue to invest in fundraising to secure continuing and new sources of funding. Based on financial forecasts prepared, the trustees are confident that the charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. Thus, the accounts have been prepared on the going concern basis.

(c) Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the Gift Aid claim after the financial year and recorded accordingly as an accrual.

(d) Resources expended

Resources expended are recognised in the period to which they relate. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise direct costs of fundraising and their associated support costs
- Expenditure on charitable activities comprises all expenditure relating to the various activities carried out to achieve the charity's objectives and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred

Support costs represent costs that cannot be directly attributed to charitable activities but are necessarily incurred in the general running of the charity. Support costs have been allocated to the three charitable activities based on time spent on each activity.

Governance costs include the costs of statutory audit and other costs related to the governance of the charity. Governance costs have been apportioned on the same basis as support costs.

NOTES TO THE ACCOUNTS (continued)
for the year ended 31 March 2024

2. Principal accounting policies (continued)

(e) Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of restricted funds are set out in the notes to the financial statements.

(f) Operating leases

Operating lease rental charges are charged to the statement of financial activities on a straight line basis over the term of the lease.

(g) Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Depreciation is provided at the following rates:

Fixtures and fittings	-	25% per annum straight line
Computers	-	25% per annum straight line

The gains or losses arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/ (expenditure) for the year.

(h) Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

(i) Financial instruments

The charity has elected to apply the provisions of section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments issues' of FRS 102 to all of its financial instruments.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(j) Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

(k) Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

(l) Government grants

Government grants are recognised at the fair value of the amount received or receivable when there is reasonable assurance that the government conditions will be met, and the grants will be received. Government grants were received under the Coronavirus Job Retention Scheme designed to compensate for staff costs. Amounts received or receivable are recognised in the statement of financial activities over the same period as the costs to which they relate.

(m) Taxation

The charity undertakes charitable activities and does not carry out any trading activities. It is therefore considered that the company is not liable to taxation on its activities.

3. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

NOTES TO THE ACCOUNTS (continued)
for the year ended 31 March 2024

4. Donations and legacies

	Unrestricted funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Donations, gifts and legacies	47,792	3,942	51,734	25,198
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

5. Charitable activities

Current year

	Policy, research and campaigns £	Training and information £	Youth programme £	Total 2024 £
Project income	208,017	63,020	307,037	578,074
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Analysis by fund				
Unrestricted funds	85,307	63,020	44,867	193,194
Restricted funds	122,710	-	262,170	384,880
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Resources	208,017	63,020	307,037	578,074
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Previous year

	Policy, research and campaigns £	Training and information £	Youth programme £	Total 2023 £
Project income	184,902	41,220	107,883	334,005
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Analysis by fund</i>				
Unrestricted funds	74,550	11,120	14,064	99,734
Restricted funds	110,352	30,100	93,819	234,271
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Resources	184,902	41,220	107,883	334,005
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Charitable trading income

Following an organisational and programme strategy review work is now recorded as relating to 'Policy, Research and Campaigns' (previously referred to as 'Campaigning and Advocacy').

NOTES TO THE ACCOUNTS (continued)
for the year ended 31 March 2024

6. Other income

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Other income	-	252	252	<i>1,800</i>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Other income relates to amounts received for sundry reasons other than charitable activities. The restricted funds were received for the Youth Programme.

7. Raising funds

	Unrestricted Funds £	Total 2024 £	Total 2023 £
<i>Fundraising and publicity</i>			
Staff costs	38,924	38,924	<i>28,761</i>
Legal and professional fees	1,200	1,200	-
	<u> </u>	<u> </u>	<u> </u>
	40,124	40,124	<i>28,761</i>
	<u> </u>	<u> </u>	<u> </u>

NOTES TO THE ACCOUNTS (continued)
for the year ended 31 March 2024

8. Charitable activities

Current year

	Policy, research and campaigns £	Training and information £	Youth programme £	Total 2024 £
Staff costs	124,686	45,081	169,743	339,510
Depreciation and impairment	736	736	736	2,208
Other costs	4,829	(355)	51,290	55,764
	<hr/>	<hr/>	<hr/>	<hr/>
	130,251	45,462	221,769	397,482
Share of support costs (see note 9)	14,348	7,869	24,070	46,287
Share of governance costs	3,307	1,653	1,653	6,613
	<hr/>	<hr/>	<hr/>	<hr/>
	147,906	54,984	247,492	450,382
	<hr/>	<hr/>	<hr/>	<hr/>

Analysis by fund

Unrestricted funds	18,391	10,258	26,459	55,108
Restricted funds	129,515	44,726	221,033	395,274
	<hr/>	<hr/>	<hr/>	<hr/>
Total Resources Expended	147,906	54,984	247,492	450,382
	<hr/>	<hr/>	<hr/>	<hr/>

Previous year

	Policy, research and campaigns £	Training and information £	Youth programme £	Total 2023 £
Staff costs	115,175	57,965	122,592	295,732
Depreciation and impairment	682	682	682	2,046
Other costs	26,538	3,927	11,102	41,567
	<hr/>	<hr/>	<hr/>	<hr/>
	142,395	62,574	134,376	339,345
Share of support costs (see note 9)	19,268	10,567	32,322	62,157
Share of governance costs (see note 9)	3,307	1,653	1,653	6,613
	<hr/>	<hr/>	<hr/>	<hr/>
	164,970	74,794	168,351	408,115
	<hr/>	<hr/>	<hr/>	<hr/>

Analysis by fund

Unrestricted funds	23,257	12,902	34,657	70,816
Restricted funds	141,713	61,892	133,694	337,299
	<hr/>	<hr/>	<hr/>	<hr/>
Total Resources Expended 2023	164,970	74,794	168,351	408,115
	<hr/>	<hr/>	<hr/>	<hr/>

NOTES TO THE ACCOUNTS (continued)
for the year ended 31 March 2024

9. Support costs

Current year	Support costs £	Governance costs £	Total 2024 £
Other governance costs	-	13	13
Support costs	46,287	-	46,287
Audit fees	-	6,600	6,600
	<u>46,287</u>	<u>6,613</u>	<u>52,900</u>
Analysed between			
Charitable activities	<u>46,287</u>	<u>6,613</u>	<u>52,900</u>
 <i>Previous year</i>	 <i>Support Costs £</i>	 <i>Governance costs £</i>	 <i>Total 2023 £</i>
Other governance costs	-	13	13
Support costs	62,157	-	62,157
Audit fees	-	6,600	6,600
	<u>62,157</u>	<u>6,613</u>	<u>68,770</u>
 <i>Analysed between</i>			
Charitable activities	<u>62,157</u>	<u>6,613</u>	<u>68,770</u>

10. Trustees

None of the trustees (or any persons connected with them) received any remuneration from the charity during the year (2023: none).

None of the trustees received any reimbursed expenses from the charity during the year (2023: none).

NOTES TO THE ACCOUNTS (continued)
for the year ended 31 March 2024

11. Employees

	2024	<i>2023</i>
	Number	<i>Number</i>
The average number of employees analysed by function was:		
Policy, research and campaigning	2	<i>2</i>
Youth programme	2.5	<i>2.5</i>
Training	2	<i>2</i>
Fundraising	0.5	<i>0.5</i>
	<hr/> 7 <hr/>	<hr/> <i>7</i> <hr/>

	2024	<i>2023</i>
	£	<i>£</i>
Their total remuneration including benefits in kind of £nil (2023 - £nil) was:		
Salaries	328,881	<i>284,254</i>
Social security costs	29,566	<i>24,388</i>
Pension costs	19,987	<i>15,851</i>
	<hr/> 378,434 <hr/>	<hr/> <i>324,493</i> <hr/>

One member of staff had salary in excess of £60,000, falling in the bracket £60,000 - £70,000. There were no termination or redundancy payments in the year (2023: none).

Key management personnel comprises the Board of Trustees and the Senior management Team. Total remuneration received by key management personnel in the period was £61,980 (2023: £60,000).

12. Other expenses

	2024	<i>2023</i>
	£	<i>£</i>
Net loss on disposal of tangible fixed assets – unrestricted funds item	-	<i>200</i>
Written off trade creditors	776	<i>-</i>
	<hr/> 776 <hr/>	<hr/> <i>200</i> <hr/>

NOTES TO THE ACCOUNTS (continued)
for the year ended 31 March 2024

13. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
<i>Cost or valuation</i>			
At 1 April 2023	719	20,448	21,167
Additions at cost	-	1,074	1,074
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2024	719	21,522	22,241
	<hr/>	<hr/>	<hr/>
<i>Accumulated depreciation</i>			
At 1 April 2023	719	17,457	18,176
Charge for year	-	2,208	2,208
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2024	719	19,665	20,384
	<hr/>	<hr/>	<hr/>
Net book value 31 March 2024	<hr/> <hr/> -	<hr/> <hr/> 1,857	<hr/> <hr/> 1,857
<i>Net book value 31 March 2023</i>	<hr/> <hr/> -	<hr/> <hr/> 2,991	<hr/> <hr/> 2,991

14. Debtors

	2024 £	2023 £
Trade debtors	69,461	68,434
Other debtors	160	161
Prepayments and accrued income	4,135	-
	<hr/>	<hr/>
	73,756	68,595
	<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE ACCOUNTS (continued)
for the year ended 31 March 2024

15. Creditors: Amounts falling due within one year	2024	2023
	£	£
Social security and other taxes	9,006	7,332
Trade creditors	5,122	4,524
Accruals and deferred income	12,877	13,808
	27,005	25,664

16. Restricted Funds	Balance	Incoming	Resources	Transfers	Balance
	1st April	resources	expended	between	31st March
	2023	and gains	and losses	funds	2024
	£	£	£	£	£
Current year					
Policy, research and campaigns	-	124,010	(129,515)	45,711	40,206
Training and Information	-	713	(44,726)	44,013	-
Youth programme	11,436	264,351	(221,033)	(5,210)	49,544
	11,436	389,074	(395,274)	84,514	89,750

<i>Previous year</i>	<i>Balance</i>	<i>Incoming</i>	<i>Resources</i>	<i>Transfers</i>	<i>Balance</i>
	<i>1st April</i>	<i>resources</i>	<i>expended</i>	<i>between</i>	<i>31st March</i>
	<i>2022</i>	<i>and gains</i>	<i>and losses</i>	<i>funds</i>	<i>2023</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<i>Policy, research and campaigns</i>	<i>25,447</i>	<i>111,318</i>	<i>(141,713)</i>	<i>4,948</i>	<i>-</i>
<i>Training and Information</i>	<i>(1,811)</i>	<i>31,868</i>	<i>(61,892)</i>	<i>31,835</i>	<i>-</i>
<i>Youth Programme</i>	<i>(2,996)</i>	<i>94,785</i>	<i>(133,694)</i>	<i>53,341</i>	<i>11,436</i>
	<i>20,640</i>	<i>237,971</i>	<i>(337,299)</i>	<i>90,124</i>	<i>11,436</i>

Purposes of restricted funds

Policy, research and campaigns relates to grants received for public awareness campaigns and other activities on child trafficking and sexual exploitation of children.

Training and Information relates to specific funding for training programmes.

Youth programme relates to grants for work with ECPAT UK Youth Groups.

MSPEC - A research project led by the Institute of Applied Social Research at the University of Bedfordshire and Helena Kennedy Centre for International Justice at Sheffield Hallam University, in collaboration with Every Child Protected Against Trafficking (ECPAT UK), sought to identify which outcomes of care and protection are most important from the perspectives of young people themselves, and what the pathways towards these outcomes might look like through survivor-led research.

NOTES TO THE ACCOUNTS (continued)
for the year ended 31 March 2024

16. Restricted funds (continued)

Devised alongside young people, the team developed an outcomes framework for what positive outcomes might looklike I the UK context.

The timing of contract funding can lead to temporary negative balances on certain programmes. As an example the United Nations funding is received to a timetable which does not coincide with the charitable company's financial year.

17. Analysis of net assets between funds

Current year	Unrestricted funds £	Restricted funds £	Total 2024 £
Fund balances at 31 March 2024 are represented by:			
Tangible assets	1,857	-	1,857
Net current assets	297,810	89,750	387,560
	<hr/>	<hr/>	<hr/>
	299,667	89,750	389,417
	<hr/>	<hr/>	<hr/>
<i>Previous year</i>	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total 2023 £</i>
Fund balances at 31 March 2023 are represented by:			
Tangible assets	2,991	-	2,991
Current assets	236,212	11,436	247,648
	<hr/>	<hr/>	<hr/>
	239,203	11,436	250,639
	<hr/>	<hr/>	<hr/>

18. Provision for other liabilities

	Leave pay Provision £
Provision at 1 April 2023	16,530
Additions for the year	-
Utilised in the year	(3,590)
Provision at 31 March 2024	12,940

The leave pay provision represents holiday balances accrued as a result of services rendered in the current year and which employees are entitled to carry forward. The provision is measured as the salary cost payable for the year of absence.

NOTES TO THE ACCOUNTS (continued)
for the year ended 31 March 2024

19. Operating Lease Commitments

At the reporting year end date, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	2024	2023
	£	£
Within one year	7,785	8,303
Between two and five years	-	612
	<hr/> 7,785 <hr/>	<hr/> 8,915 <hr/>

Lease payments recognised as an expense in the year amounted to £29,736 (2023: £29,490).

20. Retirement benefit scheme

Defined contribution scheme

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £19,987 (2023: £15,851).

21. Related party transactions

There were no disclosable related party transactions during the year (2023: none).

Aggregate donations received from trustees in the year totalled £100 (2023: £nil).