

SAFE INTERNATIONAL
(FORMERLY KNOWN AS KENYAN CHILDREN'S PROJECT)
FINANCIAL STATEMENTS
FOR
30 APRIL 2024

Company Number 5436164
Charity Number 1110102

FINANSURE LIMITED
2 Sheppard Street, Brymbo, Wrexham, LL11 5FF

SAFE INTERNATIONAL
FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2024

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SAFE INTERNATIONAL

CHARITY INFORMATION

Governing document	Memorandum and Articles of Association incorporated 26 April 2005.
The Board of Trustees	Andrew Ball (Chair - Appointed 1 October 2023) Brandon Stiver Rebecca Patterson (Appointed 1 October 2023) Samuel Rich (Appointed 11 March 2024) Samuel Nudds (Resigned 16 January 2024) Mark Cavell (Resigned 12 December 2023) Adam May (Resigned 1 June 2023)
Registered office	Unit 4d Office 2 Eleven Mile Lane Suton NR18 9JL
Independent Examiner	Jonathan Buckley 47 Remington Road, Sheffield, S5 9AD.
Bankers	HSBC Bank plc 36 Market Street Fakenham Norfolk NR21 9EX

SAFE INTERNATIONAL
TRUSTEES' ANNUAL REPORT
YEAR ENDED 30 APRIL 2024

On behalf of everyone at Safe International (the "Company"), the Trustees present their report and financial statements for the financial year ending 30 April 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities (effective January 2019)" in preparing the annual report and financial statements of the Charity.

General Information

Safe International is a charitable company limited by guarantee, registered in England and Wales with Companies House (number 5436164) and Charity Commission (number 1110102).

Principal Activities

The principal activity of the Company continues to be that of a holding company.

Address of Charity & Registered Office

Safe International
Unit 4d
Office 2
Eleven Mile Lane
Suton
NR18 9JL

Email: info@safeint.org

Website: www.safeinternational.org

UK registered Charity number: 1110102

Independent Examiner

Jonathan Buckley was appointed Independent Examiner to the Company and, in accordance with section 485 of the Companies Act 2006, he was appointed by the Board of Trustees at the EGM on 14th November 2023.

Trustees

New Trustees are appointed by the Board of Trustees in accordance with the Articles of Association. The Trustees are also the members and in the event of the company being wound up they are required to contribute an amount not exceeding £1.

The Articles of Association require that there be a minimum of three Trustees (no maximum).

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Trustees (also the directors for Company Law) who held office during the year were as follows:

1. Andrew Ball, Chair of Trustees
2. Rebecca Patterson, Trustee
3. Samuel Nudds, Trustee
4. Mark Cavell, Trustee
5. Brandon Stiver, Trustee
6. Adam May, Trustee
7. Samuel Rich, Trustee

CHAIRMAN'S STATEMENT

As Chairman of Safe International, it is with immense joy and enthusiasm that I present this statement in our annual report! This year has been nothing short of remarkable, filled with transformation, renewed commitment, and incredible achievements as we advance our mission as an international partnership dedicated to protecting children within families and fostering community change. Our impact is profound: we're not just defending children; we're strengthening families and empowering entire communities!

This year stands out as we renamed our Charity, a decision that reflects our deepened commitment to our faith-based principles and core values. The new name aligns more closely with our mission and vision, strengthening our connection with the communities we serve. We remain the same organisation, but we are embarking on a new chapter, ready to write it with passion!

In this spirit of renewal, we also rolled up our sleeves and updated our governing documents. We took this opportunity to weave our core values, best practices, and Christian principles deeply into our organisational framework. This alignment has fortified our foundation, ensuring our efforts are firmly anchored in compassion, integrity, and respect for the dignity of every child and family. Talk about a solid base for our future endeavours!

We've made remarkable strides in reaching more children in desperate need of love, care and support, and have also continued to successfully transition vulnerable children from institutional settings to nurturing family environments. This aligns not only with Kenya's National Care Reform Strategy but, more importantly, with God's beautiful design for families. While we are entering a new season without residential services, the impact of this ten-year transition to a fully family-based approach is both preventative and transformative, providing these children with the love, support, and sense of belonging they truly deserve, and need to thrive. By redirecting our finances and addressing root causes, we are having a greater impact on the lives of those we serve and can offer even more.

Through collaboration with local heroes—professionals, organisations, and international partners—we've empowered caregivers and strengthened family support networks. And guess what? We're on the verge of launching our Family Hub! This isn't just any project; it's the culmination of years of hard work to fund a tailor-made, multi-purpose Community Hub.

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This facility will serve orphans, vulnerable children, and families across Western Kenya for generations to come. How exciting is that?

The dedication and energy that have gone into fundraising, project management, and working hand-in-hand with local communities have been extraordinary. There's something incredibly special on the horizon, and we can't wait to share it with you!

I am incredibly proud of our dedicated staff and volunteers, whose unwavering passion and commitment have been the driving force behind our success, enabling us to reach thousands of children and families this year alone. Their tireless efforts are truly the heart of our organisation!

Financially, we have demonstrated remarkable resilience, securing diverse funding sources that empower us to maintain and enhance our programmes. This ensures that we can continue to strengthen our services. Our loyal monthly givers—The Defenders, and our Church Partners exemplify the power of coming together to change the world.

Looking ahead, our commitment to providing solutions, essential services, and advocacy remains unwavering. We are here to ensure every child's rights and well-being are fiercely protected.

I want to extend my deepest gratitude to our Trustees, CEO, staff, volunteers, and supporters. Your collective dedication makes a profound difference in the lives of those we serve, and we couldn't do it without you!

As we step into the coming year, I am filled with hope and determination. Together, we will build on our successes and ensure that every child thrives in a safe and loving environment, experiencing love in action, all while being guided by our faith and values.

Thank you for your unwavering support!

Andrew Ball
Chairman

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SUMMARY OF THE ORGANISATION'S PURPOSE & ACTIVITIES

The objectives of the Charity, as laid down in the Memorandum and Articles of Association, are:

- to relieve poverty and advance education for the benefit of children in Western Kenya.

Public Benefit

The Charity Trustees have complied with their duty in section 17(5) of the 2011 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

We have regard to both the Charity Commission's general guidance on public benefit and prevention and relief of poverty for the public benefit. The Trustees always ensure that the activities we undertake are in line with our charitable objects and aims. Our ambitious aim is to eradicate poverty in the areas where we work.

Organisation

The Trustees met eight times throughout the year to oversee the work of the Charity. The Trustees have the power to invest the resources of the organisation in such assets as they see fit.

Safe International has consistently thrived on the valuable contributions of individuals residing both nationally and internationally. The prevalence of virtual meetings is a result of their regularity and the participation of a Trustee residing outside the UK. These virtual gatherings have proven to be highly efficient, fostering increased Board diversification and heightened engagement.

Related Parties

Safe International works exclusively with CTP-K, a Kenyan based NGO, 'Children's Transformation Project - Kenya.' Safe International is CTP-K's sole funding body and both organisations were founded to work together through joint partnership. CTP-K focuses on four key areas: preventing harm to children, rescuing child victims, restoring lives and reforming care. There are no directors in common. The Board operates with full autonomy and has a partnership agreement in place, which is reviewed annually.

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TRUSTEES' ANNUAL REPORT *(CONTINUED)*
YEAR ENDED 30 APRIL 2024

The total funds transferred to CTP-K in the year was £79,430 (2023: £144,543).

Mission

We are an international partnership protecting children in families and enacting community change.

Vision

To see every child growing up in a safe and loving family.

Values

1. We act from compassion, with passion
2. We care to do the right thing, leading with integrity
3. We are committed to collaborate for excellence.

ACHIEVEMENTS & PERFORMANCE

Since 2005, our organisation has been a pioneer in creating lasting pathways for vulnerable children and orphans to reunite with secure family environments. We continue to lead the charge in transforming caregiving practices across Western Kenya. Through our collaborative efforts, we are dedicated to championing the safeguarding of children and upholding their fundamental right to thrive within strong and nurturing family structures. It is in these safe havens that children truly blossom.

At Safe International, we advocate for enhanced child protection and promote family-based care on a global scale. Our commitment is unwavering as we strive to provide ongoing support that upholds the rights of separated and displaced children in Kenya.

In partnership with our implementing partner, CTP-K, we are excited to reflect on our accomplishments during the 2023-2024 financial year, which include:

- £79,430 sent to Kenya, directly supporting life-changing programmes and initiatives,
- 13 Kenyan staff employed full-time, strengthening our team to deliver even greater impact.
- 444 children were directly supported all year round, accessing our holistic services.
- 398 families were directly supported, receiving vital care, transformative education opportunities, family therapy, and comprehensive services that strengthened their resilience and restored hope for a brighter future.
- 98 orphaned and vulnerable children were empowered through educational support, including assistance with school fees for primary, secondary, and university levels, paving the way for a brighter future.
- Our Foster Care Programme Pilot continued to thrive, providing valuable insights for our team to refine and enhance its quality and implementation in the years ahead. The foster family is doing incredibly well, having overcome challenges and celebrated many victories along the way.
- 210 street children attended our partnered street school programme with the Salvation Army, offering them a pathway out of the streets and into education.
- 92 children in the remand centre were supported throughout the year with reintegration, court case assistance, and social work services.

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YEAR ENDED 30 APRIL 2024

- 5 children successfully reintegrated back into family care, restoring their right to grow up in a safe environment.
- 26 children received urgent medical treatment and surgeries, ensuring their health and well-being were prioritised.
- 254 street children reached, with strong relationships built to foster trust and provide ongoing support.
- 313 home visits conducted in local communities, ensuring continuous care and support for families in need.
- 900+ follow-up calls made to check on the wellbeing of children in our care and care leavers, ensuring they remain supported.
- 5 other institutions received consultancy, guidance, support, and 3 were engaged in transition support services, to sensitively enhance their programmes and services, aligning them with family-focused approaches and government frameworks and strategies.

In December 2022, we officially closed our residential services after successfully reintegrating our last residential child into a family setting. This marked a significant step in our commitment to family-based care, and we are fully dedicated to not reopening residential services for the foreseeable future, unless a specialist facility is needed in the years ahead. This decision aligns with our current strategy, which has been formed in collaboration with our Kenyan Board following extensive research conducted over a 78 km radius around our site.

As we transition, we are excited to announce the upcoming launch of our Family Hub, now that our buildings are ready for use. These facilities will host a variety of programmes including offices, counselling services, family tracing and reunification, and support for care leavers, among others. Our vision for the Family Hub is focused on:

- Strengthening families to prevent separation
- Transitioning children from institutions to family-based care
- Providing support for communities to create lasting change

We look forward to sharing more with our supporters and stakeholders as we move closer to launching this pivotal initiative in the coming months.

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FINANCIAL REVIEW OF 2024

The SOFA can be viewed on page 13 which sets out the income and expenditure for the year.

Total incoming resources for the year were £120,707 (2023 - £230,201), an 48% decrease on the previous year. The Charity's principal source of income is donations received £111,908 (2023 - £222,487).

Total expenditure for the year was £148,940 (2023 - £255,986), a significant decrease mainly due to the building projects being completed in the previous year so less being spent on those in the current year. The main areas of expenditure were grants to Kenya £79,485 and employment costs £40,706.

STRUCTURE, GOVERNANCE AND MANAGEMENT

At Safe International, we understand that strong governance is crucial for achieving our mission and delivering lasting impact. Over the past few years, our CEO, Kelly Strong, and the Trustees have worked tirelessly to strengthen governance practices, cultivating a safe, healthy, and faith-based and faith-driven community and organisation.

This fiscal year, we demonstrated our commitment to transparency and accountability by submitting a Serious Incident Report to the Charities Commission. The report addressed concerns regarding the leadership of the Founders, Stuart and Chloe Glassborow, who were simultaneously involved in a safeguarding investigation within a closely associated charity, Catch the Fire London. Their resignations from the Board during this period marked a pivotal transition, allowing the Charity to realign its focus on its mission and the well-being of our team and beneficiaries.

In addressing these challenges, we engaged in discussions and sought feedback across the Charity and our partner organisations. This process identified shortcomings in how former Trustees managed conflicts of interest and loyalty. As a result, we have implemented improved governance practices, including measures to ensure greater Board diversity and to prevent any future concentration of influence. These changes signify an important step in strengthening the Charity's integrity and effectiveness.

While recognizing and appreciating the Founders' vision and contributions, this transition enables us to address previous governance weaknesses and cultivate a more inclusive and accountable environment for leadership.

Our commitment to building trust extends to every stakeholder. We prioritise open engagement with staff, volunteers, partners, and donors, fostering a collaborative and respectful culture where every voice is heard and valued. Over the past five years, our CEO's leadership has been instrumental in driving transformative change, addressing risks, and implementing robust practices that have fortified the Charity's foundation for integrity, growth, and sustainable success.

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Without her steadfast stance on bringing necessary change, the Charity could have continued to grow but on unstable and rocky foundations. Her decision to confront difficult challenges and commit to hard, but essential work has proven to be both brave and crucial. It was the harder route, but one that ensures the long-term strength and imperative integrity of the Charity. With recent governance enhancements, our Board embodies proactive accountability, resilience, and dynamism, ensuring we are fully equipped to serve with excellence, transparency, and unwavering purpose.

Additionally, we have established a new Safeguarding Subcommittee, which operates under both our UK and Kenya Boards to ensure a cohesive approach to safeguarding. This committee, led by Rebecca Patterson as the Designated Safeguarding Lead (DSL) in the UK and Alice Karia, Board Secretary in Kenya, underscores our proactive and unified commitment to safeguarding best practices across the organisation.

UK DSL Contact Details:

Rebecca Patterson, Trustee

Phone: 07517 567 083

Email: rebecca@safeint.org

Risk Management

At Safe International, the Board of Trustees holds ultimate responsibility for the Charity, actively ensuring a robust approach to risk management that is integrated across all areas of our operations.

Our CEO maintains and updates a risk register, which the Board reviews on a quarterly basis. This ongoing process enables us to identify both existing and emerging risks, systematically evaluating each one by its likelihood and potential impact. Any service or procedure requiring attention is discussed thoroughly during Board meetings, involving key stakeholders as needed. Items with higher risk receive prioritised focus.

In developing this year's business plan and budget, we conducted a comprehensive risk assessment to guide our approach. Safe International remains dedicated to protecting beneficiaries, staff, and all who are part of our mission. Through regular reviews and updated training programmes, we uphold a vigilant stance on risk management, continuously strengthening our safeguarding practices.

FINANCIAL REPORTING

Fundraising

This year, Safe International made a purposeful decision to moderate fundraising efforts in order to strengthen essential areas of governance and deepen strategic partnerships. Recognising the value of a solid operational foundation, we focused on refining governance practices, aligning our strategic vision, and enhancing our collaboration with CTP-K through a renewed partnership agreement. This thoughtful process included seeking input from across the organisation to ensure that our mission and values are deeply integrated into all aspects of our work.

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By investing in these core areas, we have established a sustainable path forward, with clear direction and shared purpose. The intentional pause in fundraising allowed us to complete key initiatives, such as updating our governing documents and finalising our rebranding efforts. With these foundational improvements now firmly in place, we are well-prepared to resume a focused and effective fundraising approach, equipped to steward resources responsibly and maximise our impact for those we serve.

Reserves Policy

Safe International is committed to best practices in financial planning, targeting unrestricted funds equivalent to three to six months of operating expenses. This reserve policy aims to ensure continuity of core activities during funding challenges, providing time to explore new funding avenues. Currently, however, we have not achieved this reserve target due to financial and capacity demands previously focused on construction projects. With those projects now complete, we anticipate an increased focus on strengthening our reserves for future sustainability.

The Board of Trustees carefully evaluates primary risks and actively implements measures to mitigate them. Key areas include managing the economic impacts of rising costs and ongoing effects from the COVID-19 pandemic. Though financial conditions have posed challenges, Safe International remains agile in adjusting to these pressures. We continue to pursue diversified funding sources and are steadfast in our commitment to maintain and expand our essential work with children and families.

Close Company Provisions

In the opinion of the Trustees, the Charity is a close company within the meaning of S414 Income and Corporation Taxes Act 1988 (as amended).

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TRUSTEES' ANNUAL REPORT *(CONTINUED)*
YEAR ENDED 30 APRIL 2024

OTHER TRUSTEE REPORT REQUIREMENTS

Political Donations

There have been no political donations or anything of this nature.

Transactions with Trustees

There have been no financial transactions with Trustees.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report including the strategic report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity 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 Charity and of its financial activities for that year. In preparing those financial statements the Trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgments and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities (effective January 2019)" and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The Trustees' Annual Report, and relevant reports, has been approved by the Trustees on ...**6th January 2025**..... and is signed on their behalf by:

A Ball

Andrew Ball
Chairman

SAFE INTERNATIONAL

REPORT OF THE INDEPENDENT EXAMINER TO THE MEMBERS

I report on the financial statements for the year ended 30th April 2024 set out on pages 13 to 19.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) or under Part 16 of the Companies Act 2006 (the Companies Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, I have reasonable cause to believe that-

- (1) in all material respects the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act; and
 - to prepare accounts in accordance with the accounting requirements of section 396 of the Companies Act and with the methods and principles of the SORP;
 have been met; and
- (2) there are no material matters to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J Buckley

Jonathan Buckley

Date: **6th January 2025**

47 Remington Road,
Sheffield,
S5 9AD.

SAFE INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 APRIL 2024

	Note	Unrestricted Funds £	Restricted Funds £	Totals 2024 £	Totals 2023 £
INCOMING RESOURCES FROM					
Donations and legacies	2	81,504	39,132	120,636	230,072
Income from charitable activities		-	-	-	-
Investment income		71	-	71	129
Gain on foreign exchange		-	-	-	-
TOTAL INCOMING RESOURCES		81,575	39,132	120,707	230,201
RESOURCES EXPENDED ON					
Raising funds		2,925	-	2,925	14,700
Charitable activities	3	110,116	35,899	146,015	241,286
TOTAL RESOURCES EXPENDED		113,041	35,899	148,940	255,986
NET INCOME / (EXPENDITURE) FOR THE YEAR					
		(31,466)	3,233	(28,233)	(25,785)
Transfers between funds		-	-	-	-
Net movement in funds		(31,466)	3,233	(28,233)	(25,785)
Balances brought forward		32,739	-	32,739	58,524
Balances carried forward		1,273	3,233	4,506	32,739

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the Charity are classed as continuing.

The notes on pages 15 to 19 form part of these financial statements.

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BALANCE SHEET

30 APRIL 2024

	Note	2024 £	2023 £
CURRENT ASSETS			
Debtors	8	1,863	5,762
Cash at bank and in hand		3,870	28,265
		<u>5,733</u>	<u>34,027</u>
CREDITORS: Amounts falling due within one year	9	<u>(1,227)</u>	<u>(1,288)</u>
NET CURRENT ASSETS LESS CURRENT LIABILITIES		<u>4,506</u>	<u>32,739</u>
NET ASSETS	10	<u>4,506</u>	<u>32,739</u>
FUNDS			
Unrestricted funds	11	1,273	32,739
Restricted funds	11	3,233	-
		<u>4,506</u>	<u>32,739</u>

The Trustees are satisfied that the Charity is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the accounts for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The Trustees acknowledge their responsibility for:

- (i) complying with the requirements of the Act with respect to accounting records and the preparation of accounts;
- (ii) preparing accounts which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of its net incoming or outgoing resources for the financial year in accordance with the requirements of the Act relating to financial statements, so far as applicable to the Charity.

These financial statements have been prepared in accordance with the provisions for companies subject to the small companies' regime, and with the Financial Reporting Standard 102.

These financial statements were approved by the Trustees on 6th January 2025
and are signed on their behalf by:

A Ball

Andrew Ball
Chair of Trustees

The notes on pages 15 to 19 form part of these financial statements.

SAFE INTERNATIONAL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2024

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities (effective January 2019)", the Financial Reporting Standard 102 (FRS 102), and the Companies Act 2006.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. No amounts are included in the financial statements for services donated by volunteers.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Support costs are apportioned to activity/project according to total costs of activities undertaken directly and grant funding of activities (note 4).

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Assets are capitalised if they have a useful life of more than one year and a cost value greater than £250.

Depreciation is provided at the following annual rates in order to write off the value of each asset over its expected useful life:

- Computer equipment 33% on cost

SAFE INTERNATIONAL
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2. DONATIONS AND LEGACIES

	2024 £	2023 £
Restricted donations	39,132	1,305
Unrestricted donations	72,776	221,182
Income tax recoverable	8,728	6,783
Legacies received	-	802
	<u>120,636</u>	<u>230,072</u>

3. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY

Activity or project	Direct costs £	Grants payable £	Support costs (note 5) £	Employment costs (note 7) £	Total 2024 £	Total 2023 £
Kenyan children project programmes	4,317	55,367	10,753	20,353	90,790	83,435
Kenyan building projects	-	24,118	10,754	20,353	55,225	142,382
Medical and relief work	-	-	-	-	-	15,469
TOTAL	4,317	79,485	21,507	40,706	146,015	241,286

Support costs and employment costs are allocated 50% building projects and 50% supporting children.

99% of grants payable were paid to 'CTP-K' – a co-operating Charity registered and operating in Kenya.

4. COSTS OF CHARITABLE ACTIVITIES BY FUND

Fund	Direct costs £	Grants payable £	Support costs (note 5) £	Employment costs (note 7) £	Total 2024 £	Total 2023 £
Unrestricted funds	4,317	43,586	21,507	40,706	110,116	237,781
Restricted funds	-	35,899	-	-	35,899	3,505
TOTAL	4,317	79,485	21,507	40,706	146,015	241,286

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5. SUPPORT COSTS BY ACTIVITY

Support cost	Supporting Kenyan children £	Kenyan building projects £	Total 2024 £	Total 2023 £
Travel and accommodation	1,475	1,476	2,951	8,280
Governance costs	4,172	4,172	8,344	22,270
Insurance	283	283	566	528
Office & administration	4,823	4,823	9,646	13,371
Depreciation	-	-	-	139
TOTAL	10,753	10,754	21,507	44,588

6. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

No Trustees received remuneration or expenses reimbursed during the year.

The total aggregate donations to the Charity from Trustees during the year was £1,052.

7. STAFF COSTS

	2024 £	2023 £
Gross salaries	36,000	35,696
Employer's NIC	-	-
Employer's pension contributions	1,080	990
	37,080	36,686

The Charity employed one full-time member of staff during the year in the UK to assist with managing the operations and administration of the Charity.

The average number of employees on a full-time equivalent basis was one (2023 – one).

No employee received emoluments, as defined for taxation purposes, amounting to over £60,000 in the tax year.

SAFE INTERNATIONAL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2024

8. DEBTORS

	2024	2023
	£	£
Tax recoverable	1,499	5,398
Prepayments	364	364
	<u>1,863</u>	<u>5,762</u>

9. CREDITORS: Amounts falling due within one year

	2024	2023
	£	£
Accruals	389	350
PAYE creditor	628	728
Pension liability	210	210
	<u>1,227</u>	<u>1,288</u>

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 30 April 2024 represented by:			
Current assets	2,500	3,233	5,733
Current liabilities	(1,227)	-	(1,227)
	<u>1,273</u>	<u>3,233</u>	<u>4,506</u>

SAFE INTERNATIONAL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2024

11. STATEMENT OF FUNDS

	At 1 May 2023 £	Income £	Expenditure £	Transfers £	At 30 April 2024 £
Unrestricted funds:					
General reserve	32,739	81,575	(113,041)	-	1,273
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Restricted funds:					
Imani building project	-	21,418	(21,418)	-	-
Manhole covers	-	2,700	(2,700)	-	-
CTP-K programmes	-	15,014	(11,781)	-	3,233
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total restricted funds	-	39,132	(35,899)	-	3,233
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds	32,739	120,707	(148,940)	-	4,506
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The general reserve represents the free unrestricted funds of the Charity.

The Imani building project is a long-term project to build a new home for the Kenyan Charity to operate from. The 2023-24 costs represent the final expenses on this project.

Manhole covers was a donation for manhole covers at the operations centre in Kenya – this was spent during the year.

The CTP-K programmes fund represents donations towards specific programmes running in Kenya with our partner Charity.