

SAFE CHILD AFRICA

England & Wales · Charity number 1112476

Details

Other names	STEPPING STONES NIGERIA, STEPPINGSTONES (NIGERIA) LTD
Status	Registered
Legal form	Charitable company
Company number	05413970
Registered	2005-12-09
Register	View on the Charity Commission register

Contact

Address	29 Queen Street Lancaster LA1 1RX
Phone	--
Email	info@safechildafrica.org
Website	www.safechildafrica.org

Activities

Objects: FOR THE PUBLIC BENEFIT, TO PROMOTE ANY CHARITABLE PURPOSES FOR THE BENEFIT OF PEOPLE IN NIGERIA WITH PARTICULAR REGARD WHERE APPROPRIATE TO THOSE PURPOSES IN THE UNITED NATIONS CONVENTION ON THE RIGHTS OF THE CHILD INCLUDING BUT NOT LIMITED TO:(I) THE ADVANCEMENT OF EDUCATION AND PUBLIC KNOWLEDGE IN RESPECT OF CHILD RIGHTS IN NIGERIA;(II) THE RELIEF OF POVERTY, SICKNESS AND DISTRESS IN NIGERIA; AND(III) THE PRESERVATION OF HEALTH AMONG CHILDREN LIVING IN NIGERIA AND THE PROTECTION FROM ABUSE AND ALL OTHER INJURIOUS HUMILIATING AND DEGRADING TREATMENT (INCLUDING BUT NOT LIMITED TO STREET CHILDREN AND CHILDREN WHO HAVE BEEN ACCUSED OF WITCHCRAFT AND WIZARDRY IN THE NIGER DELTA REGION OF NIGERIA).

Activities: Works with Nigerian Partner Organisations to save and transform the lives of vulnerable and stigmatised children; provide education and raise literacy levels of less privileged children. Through advocacy and campaigning we promote a greater understanding of child rights and aim to prevent abuse of children today.

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** NIGERIA
- Nigeria
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£40,869	£71,539	-	-
2023-12-31	£91,181	£49,896	-	-
2022-12-31	£39,518	£41,390	-	-
2021-12-31	£43,722	£37,566	-	-
2020-12-31	£40,867	£39,659	-	-

Trustees

Name	Role	Appointed
Gary Foxcroft		2020-10-09
Louise Gittins		2020-10-09

SAFE CHILD AFRICA

England & Wales - Charity number 1112476

Accounts

REGISTERED COMPANY NUMBER: 05413970 (England and Wales)
REGISTERED CHARITY NUMBER: 1112476

SAFE CHILD AFRICA
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Xeinadin
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

SAFE CHILD AFRICA

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FOR THE YEAR ENDED 31 DECEMBER 2024**

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SAFE CHILD AFRICA

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Trustees	Mr J Trevett (resigned 1/6/2024) Mr G J Foxcroft Ms L M Gittins
Registered office	29 Queen Street LANCASTER LA1 1RX
Registered company number	05413970 (England and Wales)
Registered charity number	1112476
Independent examiner	Xeinadin Dalton House 9 Dalton Square LANCASTER LA1 1WD

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Introduction

The trustees of Safe Child Africa have continued to work hard to ensure that the charity delivers its charitable objectives in 2024.

The main achievements in the year are set out in the 'achievements and performance' section, which provides an overview of the key projects and activities the charity has been involved in during the year and the impact these have had. The financial review sets out the financial position of Safe Child Africa and the governance of the charity's commitments to maintain the on-going funding of critical projects on the ground in Nigeria.

Safe Child Africa continues to be dedicated to making further progress in fundraising and programme delivery and, with a view to this funded the work of a part-time admin and fundraising support officer this year to help us deliver this vision. The trustees are confident that Safe Child Africa is well positioned to continue to support the frontline work of our partners in Nigeria in the years ahead.

Strategic Overview

Safe Child Africa remains steadfast in our mission to protect the most vulnerable and marginalised children in Nigeria, especially those affected by harmful traditional beliefs and practices. In collaboration with key local partners, our work aims to promote and defend children's rights-particularly the right to be free from abuse, persecution, neglect, poverty, and exploitation. By tackling the root causes of abuse such as child witchcraft accusations, we strive to create safer, healthier communities where all children can thrive and reach their potential.

Objectives and activities

Objectives and aims

Safe Child Africa exists to promote charitable purposes for the benefit of children in Nigeria, with particular focus on the following objectives:

1. The advancement of education and public understanding of children's rights, especially in the context of harmful traditional practices;
2. The relief of poverty, illness, and suffering among children in Nigeria;
3. The preservation of health and protection of children from abuse, injustice, and degrading treatment-particularly children who have been accused of witchcraft, abandoned, or forced to live on the streets.

Operational Review

In 2024, Safe Child Africa continued to support its two core partners - Basic Rights Counsel Initiative (BRCI) and the Stepping Stones Model School - while also expanding our advocacy and community engagement efforts through the Prevent Abuse of Children Today (PACT) campaign. Our work directly challenges the social, cultural, and economic roots of child abuse-particularly the devastating impact of child witchcraft accusations.

Public benefit

While our work primarily supports vulnerable children in Nigeria, Safe Child Africa also delivers benefit to UK communities through programmes such as our school link initiative, which promotes cultural exchange and shared learning between UK schools and the Stepping Stones Model School. The trustees confirm that they have complied with their duty under Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

Achievements and performance

Charitable activities

Child Protection

Our long-standing partnership with the Basic Rights Counsel Initiative (BRCI) remains central to our mission. BRCI continues to deliver frontline services for children who have been accused of witchcraft, trafficked, raped, or abandoned. In 2024, Safe Child Africa funded essential operational costs, salaries, and the running of BRCI's emergency shelter, which provides short-term refuge and care for rescued children.

We also supported the expansion and maintenance of BRCI's pioneering foster care network, now comprising 42 dedicated carers offering safe, family-based care for abused children. This innovative approach provides a sustainable, community-rooted alternative to institutional care.

Thanks to this support, BRCI delivered a broad range of vital services:

- Rescue, referral, and reintegration of children suffering abuse
- Emergency shelter and trauma-informed psychosocial support
- Legal counsel for children and case representation in Family Court
- Documentation and legal pursuit of cases involving child rights violations
- Dialogue and advocacy with government stakeholders for systemic change

Recognising the growing demands on BRCI's services, Safe Child Africa has committed to working alongside BRCI to fund the development of a new purpose-built office and child shelter. This major investment will provide an improved, safer, and more sustainable environment for both staff and children. In 2024, the initial plot of land was purchased and construction of the new child shelter began. This marks a significant step forward and a just reward for the inspiring work of BRCI over many years. Once complete, the new facility will not only strengthen their operational capacity but will also help position BRCI at the forefront of child rights action in Africa.

Case Studies: Legal Accountability and Justice

Under the legal leadership of Barrister James Ibor, BRCI continues to fight for justice on behalf of abused and wrongly accused children. These convictions not only bring healing to survivors but serve as deterrents and public signals that child abuse, in all its forms, will not go unpunished.

Case Study 1: Conviction for Child Witchcraft Branding and Assault

In early 2024, BRCI secured a landmark conviction against a stepfather in Akwa Ibom State who had falsely branded his 10-year-old stepdaughter a witch and subjected her to severe beatings and starvation. BRCI, led by James Ibor, worked closely with the child survivor, ensuring she received counselling and was placed with a foster family. After extensive documentation and legal advocacy, the man was sentenced to 12 years imprisonment without the option of a fine. This case was widely reported in national media and is seen as a major victory in the fight against witch-branding and child abuse.

Case Study 2: Justice for Survivor of Sexual Violence

Later in the year, BRCI represented a 14-year-old girl who had been sexually abused by a school security guard. After initially being dismissed by local authorities, BRCI took up the case, ensured the girl's safety, and pursued legal redress. Through forensic documentation, survivor support, and determined legal proceedings, the perpetrator was convicted and sentenced to 15 years in prison under the Violence Against Persons (Prohibition) Act. This case has led to renewed advocacy for stronger school safeguarding policies and accountability measures.

Education

2024 was a landmark year for the Stepping Stones Model School in Uquo, Akwa Ibom State, with enrolment reaching a record high of 225 pupils—the largest since its founding in 2006. The school continues to offer high-quality, holistic education to children who might otherwise be excluded, under the dedicated leadership of founders Grace Udua and Chief Victor Ikot.

What makes the school truly exceptional is its unique, community-based model that offers scholarship places to approximately 40% of its pupils. These scholarships are awarded to children who have been abandoned, accused of witchcraft, or are living in extreme poverty—ensuring that access to education is not dependent on ability to pay. By combining rigorous academics with strong pastoral care and child protection awareness, the school has created a safe and nurturing environment where children are empowered to thrive.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

The school's model fosters inclusion, dignity, and transformation-and its exam results consistently surpass those of nearby institutions. Safe Child Africa remains committed to supporting the school by investing in teacher training, improving classroom resources, and providing financial assistance to staff affected by inflation and economic hardship.

Advocacy - Prevent Abuse of Children Today (PACT) Campaign

Safe Child Africa's PACT campaign continues to be a powerful driver of change, with 2024 bringing several significant milestones:

1. International Day for Street Children

For the 11th consecutive year, we marked this important event with a large-scale street march and celebration in Calabar. Children, pastors, activists, and community members came together in solidarity, using their voices to demand justice and recognition.

2. Launch of the Pastors for PACT Project

A major development this year was the launch of the Pastors for PACT project, designed to equip faith leaders with the knowledge and tools needed to protect children from abuse and challenge harmful spiritual ideologies, including beliefs around child witchcraft. The project is helping to reframe theological narratives and support church leaders to become champions for child safeguarding in their communities.

3. Heart of the Matter - New Training Programme

In partnership with Stop Child Witchcraft Accusations (SCWA), Safe Child Africa also piloted a groundbreaking new community-based training programme-Heart of the Matter-in Cross River State. This initiative engages local leaders and families in difficult but necessary conversations around the real-life consequences of harmful beliefs and superstitions. It provides practical guidance on parenting, spirituality, and children's rights, and is already showing great promise in shifting attitudes at the grassroots level.

Financial review

Financial position

Incoming resources were lower than the previous year, amounting to £40,869 (2023 - £91,181). The financial support of the charity's wide and diverse range of individuals, making regular and one-off donations, remain the primary source of income for Safe Child Africa.

The priority for the charity is to continue to fund the ongoing projects delivering direct impact for children in Nigeria, through the grants made to our delivery partners on the ground. The trustees continue to monitor the situation to ensure costs are sustainable and appropriate moving forward as Safe Child Africa seeks to maintain the delivery of the charitable objectives of the organisation.

Reserves policy

The trustees review the reserves policy of the charity regularly, and revise the policy as required to reflect the current status of the organisation and its commitments. Safe Child Africa has no commitments beyond one-month. As such the trustees consider the target level of unrestricted reserves that the charity should hold is £2,500. This is the level of funds the trustees consider to be sufficient to enable the charity to operate on a sustainable basis over the long-term, allowing Safe Child Africa to plan and develop a viable strategic plan. Proposals to utilise funds over this threshold are considered by the trustees on a regular basis. Free reserves held as at the year end are £26,375 (2023 - £57,045).

Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

Structure, governance and management

Governing Document

The Charity is governed by the objects set out in its Memorandum of Association and Articles of Association dated 5 April 2005.

Ensuring that Safe Child Africa meets all of its statutory duties, complies rigorously with the requirements of the UK Charities Commission and all other legal and regulatory standards is extremely important to the charity. The trustees are acutely aware of the litigious environment in which the charity operates and the reputational risks faced from spurious accusations made against Safe Child Africa, and as such are committed to demonstrating the maximum amount of accountability and transparency as possible for an organisation of this size.

Trustees

The trustees have overall responsibility for Safe Child Africa. The trustees hold meetings periodically and are committed to delivering good governance of the charity to ensure it sets a good example and safe-guards against any reputational risks.

The board of trustees is a diverse and well-balanced group, with the requisite skills and experience required to monitor the charity, ensure compliance and set the strategic direction of the charity.

New trustees are nominated and appointed at the discretion of the trustees. Each new trustee receives a trustee induction pack which contains a copy of the Memorandum of Association and Articles of Association and the latest financial statements, together with background information on the history of Safe Child Africa.

Senior Management

The chair of trustees also has responsibility for the day-to-day operations, having been given authority to act on operational matters as necessary by the board of trustees.

Policies and Procedures

There are a complete set of policies and procedures in place within the charity, in particular the child protection policy, which is fundamental to the activities of the charity. All policies continue to be subject to periodic review on a priority basis to ensure they meet the current standards of best practice.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Supporters

The trustees want to express their immense gratitude for all the time, energy and effort that is contributed to the charity by our supporters, as well as to all those who provide financial support. Without the input from everyone involved, the work of Safe Child Africa simply would not be possible, and what has already been achieved is a testament to the resilience of the collaborative team effort that the charity seeks to promote.

Conclusion

In 2024, Safe Child Africa once more took bold steps to deepen its impact by focusing not just on the symptoms of child abuse, but on its cultural and ideological roots. Our work challenges the harmful narratives that legitimise violence against children and builds the capacity of communities to protect their most vulnerable members. By combining legal reform, community empowerment, faith engagement, and education, we are laying the foundation for long-term change.

The trustees are proud of the work achieved and are committed to continuing this vital mission into 2025 and beyond.

Approved by order of the board of trustees on 4 September 2025 and signed on its behalf by:

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

Mr G J Foxcroft - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SAFE CHILD AFRICA

Independent examiner's report to the trustees of Safe Child Africa ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

T M Preece FCCA

Xeinadin
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

5 September 2025

SAFE CHILD AFRICA

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments from					
Donations and legacies	2	40,869	-	40,869	91,181
Expenditure on					
Charitable activities					
Advocacy	3	6,052	-	6,052	6,084
Education		5,333	-	5,333	2,821
Protection		60,154	-	60,154	40,991
Total		<u>71,539</u>	<u>-</u>	<u>71,539</u>	<u>49,896</u>
NET INCOME/(EXPENDITURE)		(30,670)	-	(30,670)	41,285
Reconciliation of funds					
Total funds brought forward		57,045	2,451	59,496	18,211
Total funds carried forward		<u>26,375</u>	<u>2,451</u>	<u>28,826</u>	<u>59,496</u>

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
Current assets					
Debtors	9	136	-	136	6,465
Cash at bank and in hand		27,764	2,451	30,215	56,111
		<u>27,900</u>	<u>2,451</u>	<u>30,351</u>	<u>62,576</u>
Creditors					
Amounts falling due within one year	10	(1,525)	-	(1,525)	(3,080)
		<u>26,375</u>	<u>2,451</u>	<u>28,826</u>	<u>59,496</u>
Net current assets					
		<u>26,375</u>	<u>2,451</u>	<u>28,826</u>	<u>59,496</u>
Total assets less current liabilities		<u>26,375</u>	<u>2,451</u>	<u>28,826</u>	<u>59,496</u>
NET ASSETS		<u>26,375</u>	<u>2,451</u>	<u>28,826</u>	<u>59,496</u>
Funds					
	11				
Unrestricted funds				26,375	57,045
Restricted funds				2,451	2,451
Total funds				<u>28,826</u>	<u>59,496</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 4 September 2025 and were signed on its behalf by:

Mr G J Foxcroft - Trustee

The notes form part of these financial statements

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity is a charity limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Donations and legacies

	2024	2023
	£	£
Donations from individuals	30,457	47,032
Gift aid	720	4,743
Legacies	-	38,079
Donations from Trusts and Foundations	9,692	1,327
	<u>40,869</u>	<u>91,181</u>

3. Charitable activities costs

	Direct Costs	Grant funding of activities (see note 4)	Support costs (see note 5)	Totals
	£	£	£	£
Advocacy	1,119	1,667	3,266	6,052
Education	1,120	945	3,268	5,333
Protection	1,120	55,767	3,267	60,154
	<u>3,359</u>	<u>58,379</u>	<u>9,801</u>	<u>71,539</u>

4. Grants payable

	2024	2023
	£	£
Advocacy	1,667	3,265
Education	945	-
Protection	55,767	38,170
	<u>58,379</u>	<u>41,435</u>

The total grants paid to institutions during the year was as follows:

	2024	2023
	£	£
Stepping Stones Model School	945	-
Basic Rights Counsel Initiative	51,052	37,999
Akwa Ibom Judiciary	-	2,010
Street Mentor Network	3,042	-
Lifelong Development Academy	1,673	-
	<u>56,712</u>	<u>40,009</u>

The grants were paid to Universal Learning Solutions CIC for distribution to the above institutions.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

5. Support costs

	Governance costs
	£
Advocacy	3,266
Education	3,268
Protection	3,267
	<u>9,801</u>

Support costs, included in the above, are as follows:

Governance costs

	Advocacy	Education	Protection	2024 Total activities	2023 Total activities
	£	£	£	£	£
Postage and stationery	-	-	-	-	8
Accountancy fees	593	594	594	1,781	1,628
Legal fees	66	67	67	200	1,513
Computer software and maintenance	345	346	346	1,037	969
Administration and finance support	992	992	992	2,976	1,700
Travel and subsistence	606	605	605	1,816	-
Bank charges	136	136	135	407	442
Rent	528	528	528	1,584	-
	<u>3,266</u>	<u>3,268</u>	<u>3,267</u>	<u>9,801</u>	<u>6,260</u>

6. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

7. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted funds £	Total funds £
Income and endowments from			
Donations and legacies	91,181	-	91,181
Expenditure on			
Charitable activities			
Advocacy	6,084	-	6,084
Education	2,821	-	2,821
Protection	40,991	-	40,991
Total	<u>49,896</u>	<u>-</u>	<u>49,896</u>
NET INCOME	41,285	-	41,285
Reconciliation of funds			
Total funds brought forward	15,760	2,451	18,211
Total funds carried forward	<u>57,045</u>	<u>2,451</u>	<u>59,496</u>

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examination fee of £1,781 (2023 - £1,618).

9. Debtors: amounts falling due within one year

	2024 £	2023 £
Trade debtors	-	3,023
Other debtors	136	3,442
	<u>136</u>	<u>6,465</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

10. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	1,525	3,080

11. Movement in funds

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
Unrestricted funds			
General fund	57,045	(30,670)	26,375
Restricted funds			
Restricted education	2,451	-	2,451
TOTAL FUNDS	<u>59,496</u>	<u>(30,670)</u>	<u>28,826</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	40,869	(71,539)	(30,670)
TOTAL FUNDS	<u>40,869</u>	<u>(71,539)</u>	<u>(30,670)</u>

Comparatives for movement in funds

	At 1/1/23	Net movement in funds	At 31/12/23
	£	£	£
Unrestricted funds			
General fund	15,760	41,285	57,045
Restricted funds			
Restricted education	2,451	-	2,451
TOTAL FUNDS	<u>18,211</u>	<u>41,285</u>	<u>59,496</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

11. Movement in funds - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	91,181	(49,896)	41,285
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>91,181</u>	<u>(49,896)</u>	<u>41,285</u>

12. Related party disclosures

Universal Learning Solutions CIC

Ms L M Gittins and Mr G Foxcroft (Trustees of the charity) were both active directors of Universal Learning Solutions (ULS) CIC during 2024 (Mr G Foxcroft was appointed on 10 November 2024). During the year the charity made payments to Universal Learning Solutions CIC of £55,330 (2023 - £42,755). These funds are paid to the CIC in GBP and then passed on to the charity's Nigerian partners in local currency. The charity essentially uses the CIC as a money transfer service. There was an outstanding debtor balance for Universal Learning Solutions CIC at the year ended 31 December 2024 of £nil (2023 - £3,023).

During the year the aggregate amount of donations from the Trustees and their spouses was £nil. In 2023, £8,000 was donated (none of which was for restricted purposes).

SAFE CHILD AFRICA

England & Wales - Charity number 1112476

Accounts

REGISTERED COMPANY NUMBER: 05413970 (England and Wales)
REGISTERED CHARITY NUMBER: 1112476

SAFE CHILD AFRICA
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

Xeinadin
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

SAFE CHILD AFRICA

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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SAFE CHILD AFRICA

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Trustees	Mr J Trevett (resigned 1/6/2024) Mr G J Foxcroft Ms L M Gittins Mrs N J E Foxcroft (resigned 1/3/2023)
Registered office	29 Queen Street LANCASTER LA1 1RX
Registered company number	05413970 (England and Wales)
Registered charity number	1112476
Independent examiner	Xeinadin Dalton House 9 Dalton Square LANCASTER LA1 1WD

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Introduction

The trustees of Safe Child Africa have continued to work hard to ensure that the charity delivers its charitable objectives in 2023.

The main achievements in the year are set out in the 'achievements and performance' section, which provides an overview of the key projects and activities the charity has been involved in during the year and the impact these have had. The financial review sets out the financial position of Safe Child Africa and the governance of the charity's commitments to maintain the on-going funding of critical projects on the ground in Nigeria.

Safe Child Africa continues to be dedicated to making further progress in fundraising and programme delivery and, with a view to this funded the work of a part-time admin and fundraising support officer this year to help us deliver this vision. The trustees are confident that Safe Child Africa is well positioned to continue to support the frontline work of our partners in Nigeria in the years ahead.

Strategic Overview

Safe Child Africa remains committed to supporting the most vulnerable and marginalised children in Nigeria, many of whom have suffered some of the most horrific human rights abuses imaginable. Our work with key local partners promotes and defends the rights of children to be free from abuse, poverty, persecution and sickness, and improves the access to a quality education.

Objectives and activities

Objectives and aims

Safe Child Africa has a wide-reaching remit designed to promote any charitable purpose for the benefit of children in Nigeria with particular regard where appropriate to those purposes in the United Nations convention on the rights of the child, including but not limited to:

- i) the advancement of education and public knowledge in respect of child rights in Nigeria;
- ii) the relief of poverty, sickness and distress in Nigeria; and
- iii) the preservation of health among children living in Nigeria and the protection from abuse and all other injustices, humiliation and degrading treatment (including but not limited to street children and children who have been accused of witchcraft in the Niger Delta region of Nigeria).

Operational Review

In 2023 Safe Child Africa continued to support the work of our two key partners, the Basic Rights Counsel Initiative and the Stepping Stones Model School, whilst campaigning for child rights through the Prevent Abuse of Children (PACT) campaign. Our work has once again delivered a large number of important interventions in this period.

Public benefit

Whilst primarily focused on benefiting vulnerable and abused children in Nigeria, Safe Child Africa has also continued to deliver benefit to communities in the UK, most especially through our school link programme, which enables UK based schools to develop relations with the Stepping Stones Model School and share good practice. The trustees therefore consider they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Achievement and performance

Charitable activities

Child Protection

Safe Child Africa remains extremely proud of our ongoing partnership with the Basic Rights Counsel Initiative, whose work to rescue and protect children who have been accused of witchcraft, raped, trafficked and/or abandoned remains a great source of inspiration to us.

As their key partner we have once more provided funds for key salaries, operational costs and also all of the running costs for their emergency children's shelter, which temporarily houses children until they are able to source care for them. On this note, Safe Child Africa also provided resources to help grow and maintain BRCI's foster care network, which is now made up of 26 carers who are willing to provide care for abused children. This is a ground-breaking project in the region and provides much hope for the children's futures.

Thanks to Safe Child Africa's support BRCI were able to deliver another successful year of operations including:

- Rescue, referral, and reintegration of victims of child abuse to their families or guardians.
- Emergency shelter services for victims of abuse.
- Legal counselling for children on their fundamental rights and the means to seek redress when these rights are denied or violated.
- Properly documenting cases of child abuse and filing suits at the Family Court. - Advocating for an effective and efficient Family Court system to ensure that the rights of children are safeguarded.
- Engaging appropriate levels of government in dialogue and advocacy for recognition and inclusion of children and their specific needs in policy and governance.
- Provide psychosocial counselling for survivors.
- Fostering children who are unable to be reunited with their families

The current operation base of BRCI is now becoming severely stretched with the growth of the organisation and, with a view to this, the trustees are looking to support the purchase of a new premises for BRCI in order to enable them to support the needs of more vulnerable children. This is an important step in the evolution of the work and will only be possible with sustainable financial planning, which the trustees are committed to.

Education

It has been an exciting year for our education programme, in that the Stepping Stones Model School in Uquo, Akwa Ibom State registered the highest amount of pupil enrolments since it was founded back in 2006. With 217 pupils in attendance, the school continues to thrive and make a real difference in the lives of the children who are able to access it. This is primarily due to the outstanding leadership and management of the school by its original founders, Grace Udua and Chief Victor Ikot, who continue to run the school with high levels of dedication and professionalism.

One of the main challenges faced this year has been the impact that rampant inflation has had on the lives of the 18 staff at the school. With a view to this, Safe Child Africa has significantly raised salaries and helped some staff with small loans and grants to ease the challenges faced.

The charity has also continued to invest in training and resources for the staff team in order to ensure that the pupils are provided with the highest levels of education possible. And it is working, with exam results significantly higher than any nearby schools and the continuing high reputation that the school carries, which is testament to the hard work of all the staff.

Advocacy - Prevent Abuse of Children Today Campaign

Safe Child Africa continues to advocate for the rights of children through our Prevent Abuse of Children Today (PACT) campaign. Our work delivered a number of impressive achievements this year in this important field of our work. This included:

- Child Rights Law - After many years of advocacy we are delighted to announce the signing of the Child Right Amendment Bill 2023 into law in Cross River State, Nigeria, repealing the 2009 Child Right Law that was silent on child witch branding. The law is now known as the Cross River Child Right Law 2023, criminalises the branding of children as witches and corporal punishment in schools.

SAFE CHILD AFRICA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

- International Day of the Street Child - This is the 10th year now that Safe Child Africa has marked the occasion and we are delighted to see how many street children, pastors, activists, students and community members supported us this year. After a march through the streets of Calabar, streetchildren and a wide range of stakeholders gave speeches outside government house before celebrating with a party.

- Training for Judges and Magistrates in Akwa Ibom State - We launched this two-day training in collaboration with the Akwa Ibom State Ministry of Justice on 17th and 18th July with judges and magistrates from the family courts across the state on how best to implement the Child Rights Act. The theme of the training is "Enhancing skills for better child protection" and was being carried out with a view to helping secure more convictions for child rape, witchcraft accusations and child abandonment.

Financial review

Financial position

Incoming resources were higher than the previous year, amounting to £91,181 (2022 - £39,518). The financial support of the charity's wide and diverse range of individuals, making regular and one-off donations, remain the primary source of income for Safe Child Africa.

The charity received a Legacy during the year from the Bridget Pander estate, for which the Trustees are truly grateful. This Legacy allowed the charity to increase support and grant giving during the year.

The priority for the charity is to continue to fund the ongoing projects delivering direct impact for children in Nigeria, through the grants made to our delivery partners on the ground. The trustees continue to monitor the situation to ensure costs are sustainable and appropriate moving forward as Safe Child Africa seeks to maintain the delivery of the charitable objectives of the organisation.

Reserves policy

The trustees review the reserves policy of the charity regularly, and revise the policy as required to reflect the current status of the organisation and its commitments. Safe Child Africa has no commitments beyond one-month. As such the trustees consider the target level of unrestricted reserves that the charity should hold is £2,500. This is the level of funds the trustees consider to be sufficient to enable the charity to operate on a sustainable basis over the long-term, allowing Safe Child Africa to plan and develop a viable strategic plan. Proposals to utilise funds over this threshold are considered by the trustees on a regular basis. Free reserves held as at the year end are £57,045 (2022 - £15,760).

Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

Structure, governance and management

Governing Document

The Charity is governed by the objects set out in its Memorandum of Association and Articles of Association dated 5 April 2005.

Ensuring that Safe Child Africa meets all of its statutory duties, complies rigorously with the requirements of the UK Charities Commission and all other legal and regulatory standards is extremely important to the charity. The trustees are acutely aware of the litigious environment in which the charity operates and the reputational risks faced from spurious accusations made against Safe Child Africa, and as such are committed to demonstrating the maximum amount of accountability and transparency as possible for an organisation of this size.

Trustees

The trustees have overall responsibility for Safe Child Africa. The trustees hold meetings periodically and are committed to delivering good governance of the charity to ensure it sets a good example and safe-guards against any reputational risks.

The board of trustees is a diverse and well-balanced group, with the requisite skills and experience required to monitor the charity, ensure compliance and set the strategic direction of the charity.

New trustees are nominated and appointed at the discretion of the trustees. Each new trustee receives a trustee induction pack which contains a copy of the Memorandum of Association and Articles of Association and the latest financial statements, together with background information on the history of Safe Child Africa.

Senior Management

The chair of trustees also has responsibility for the day-to-day operations, having been given authority to act on operational matters as necessary by the board of trustees.

Policies and Procedures

There are a complete set of policies and procedures in place within the charity, in particular the child protection policy, which is fundamental to the activities of the charity. All policies continue to be subject to periodic review on a priority basis to ensure they meet the current standards of best practice.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Supporters

The trustees want to express their immense gratitude for all the time, energy and effort that is contributed to the charity by our supporters, as well as to all those who provide financial support. Without the input from everyone involved, the work of Safe Child Africa simply would not be possible, and what has already been achieved is a testament to the resilience of the collaborative team effort that the charity seeks to promote.

24/09/2024

Approved by order of the board of trustees on and signed on its behalf by:



.....
Mr G J Foxcroft - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SAFE CHILD AFRICA**

Independent examiner's report to the trustees of Safe Child Africa ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stuart Hinnigan

S W Hinnigan FCA CTA

Xeinadin
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

24/09/2024

Date:

SAFE CHILD AFRICA

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments from					
Donations and legacies	2	91,181	-	91,181	39,518
Expenditure on					
Charitable activities	3				
Advocacy		6,084	-	6,084	1,748
Education		2,821	-	2,821	2,557
Protection		40,991	-	40,991	37,085
Total		49,896	-	49,896	41,390
NET INCOME/(EXPENDITURE)		41,285	-	41,285	(1,872)
Reconciliation of funds					
Total funds brought forward		15,760	2,451	18,211	20,083
Total funds carried forward		57,045	2,451	59,496	18,211

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
Current assets					
Debtors	9	6,465	-	6,465	8,922
Cash at bank and in hand		53,660	2,451	56,111	12,086
		<u>60,125</u>	<u>2,451</u>	<u>62,576</u>	<u>21,008</u>
Creditors					
Amounts falling due within one year	10	(3,080)	-	(3,080)	(2,797)
		<u>57,045</u>	<u>2,451</u>	<u>59,496</u>	<u>18,211</u>
Net current assets					
		<u>57,045</u>	<u>2,451</u>	<u>59,496</u>	<u>18,211</u>
Total assets less current liabilities		<u>57,045</u>	<u>2,451</u>	<u>59,496</u>	<u>18,211</u>
NET ASSETS		<u>57,045</u>	<u>2,451</u>	<u>59,496</u>	<u>18,211</u>
Funds					
	11				
Unrestricted funds				57,045	15,760
Restricted funds				2,451	2,451
Total funds				<u>59,496</u>	<u>18,211</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on24/09/2024..... and were signed on its behalf by:



.....
Mr G J Foxcroft - Trustee

The notes form part of these financial statements

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity is a charity limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**2. Donations and legacies**

	2023	2022
	£	£
Donations from individuals	47,032	31,635
Gift aid	4,743	3,888
Legacies	38,079	-
Donations from Trusts and Foundations	1,327	3,995
	<u>91,181</u>	<u>39,518</u>

3. Charitable activities costs

	Direct Costs	Grant funding of activities (see note 4)	Support costs (see note 5)	Totals
	£	£	£	£
Advocacy	733	3,265	2,086	6,084
Education	734	-	2,087	2,821
Protection	734	38,170	2,087	40,991
	<u>2,201</u>	<u>41,435</u>	<u>6,260</u>	<u>49,896</u>

4. Grants payable

	2023	2022
	£	£
Advocacy	3,265	263
Education	-	1,071
Protection	38,170	35,599
	<u>41,435</u>	<u>36,933</u>

The total grants paid to institutions during the year was as follows:

	2023	2022
	£	£
Stepping Stones Model School	-	1,071
Basic Rights Counsel Initiative	37,999	35,354
Other small grants	-	508
Akwa Ibom Judiciary	2,010	-
	<u>40,009</u>	<u>36,933</u>

The grants were paid to Universal Learning Solutions CIC for distribution to the above institutions.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

5. Support costs

	Governance costs
	£
Advocacy	2,086
Education	2,087
Protection	2,087
	<u>6,260</u>

Support costs, included in the above, are as follows:

Governance costs

	Advocacy	Education	Protection	2023 Total activities	2022 Total activities
	£	£	£	£	£
Postage and stationery	2	3	3	8	30
Accountancy fees	542	543	543	1,628	1,713
Legal fees	505	504	504	1,513	-
Computer software and maintenance	323	323	323	969	1,161
Administration and finance support	566	567	567	1,700	-
Office expenses	-	-	-	-	180
Bank charges	148	147	147	442	512
	<u>2,086</u>	<u>2,087</u>	<u>2,087</u>	<u>6,260</u>	<u>3,596</u>

6. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

7. Comparatives for the statement of financial activities

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
Income and endowments from			
Donations and legacies	39,518	-	39,518
	<u>39,518</u>	<u>-</u>	<u>39,518</u>
Expenditure on Charitable activities			
Advocacy	1,748	-	1,748
Education	2,557	-	2,557
Protection	37,085	-	37,085
	<u>41,390</u>	<u>-</u>	<u>41,390</u>
Total	41,390	-	41,390

7. Comparatives for the statement of financial activities - continued

	Unrestricted fund £	Restricted funds £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(1,872)	-	(1,872)
Reconciliation of funds			
Total funds brought forward	17,632	2,451	20,083
	<u> </u>	<u> </u>	<u> </u>
Total funds carried forward	<u>15,760</u>	<u>2,451</u>	<u>18,211</u>

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examination fee of £1,628 (2022 - £1,713).

9. Debtors: amounts falling due within one year

	2023 £	2022 £
	<u> </u>	<u> </u>
Trade debtors	3,023	2,791
Other debtors	3,442	6,131
	<u>6,465</u>	<u>8,922</u>

10. Creditors: amounts falling due within one year

	2023 £	2022 £
	<u> </u>	<u> </u>
Trade creditors	-	37
Accruals and deferred income	3,080	2,760
	<u>3,080</u>	<u>2,797</u>

11. Movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
	<u> </u>	<u> </u>	<u> </u>
Unrestricted funds			
General fund	15,760	41,285	57,045
Restricted funds			
Restricted education	2,451	-	2,451
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>18,211</u>	<u>41,285</u>	<u>59,496</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

11. Movement in funds - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	91,181	(49,896)	41,285
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>91,181</u>	<u>(49,896)</u>	<u>41,285</u>

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	17,632	(1,872)	15,760
Restricted funds			
Restricted education	2,451	-	2,451
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>20,083</u>	<u>(1,872)</u>	<u>18,211</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,518	(41,390)	(1,872)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>39,518</u>	<u>(41,390)</u>	<u>(1,872)</u>

12. Related party disclosures

Universal Learning Solutions CIC

Ms L M Gittins (a trustee of the charity) was an active director of Universal Learning Solutions (ULS) CIC during 2023. During the year the charity made payments to Universal Learning Solutions CIC of £42,755 (2022 - £43,975). These funds are paid to the CIC in GBP and then passed on to the charity's Nigerian partners in local currency. The charity essentially uses the CIC as a money transfer service. There was an outstanding debtor balance for Universal Learning Solutions CIC at the year ended 31 December 2023 of £3,023 (2022 - a debtor balance of £1,703).

During the year the aggregate amount of donations from the Trustees and their spouses was £8,000 (2022 - £nil), none of which was for restricted purposes.

SAFE CHILD AFRICA

England & Wales - Charity number 1112476

Accounts

REGISTERED COMPANY NUMBER: 05413970 (England and Wales)
REGISTERED CHARITY NUMBER: 1112476

SAFE CHILD AFRICA
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

Scott & Wilkinson
Dalton House
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LANCASTER
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SAFE CHILD AFRICA

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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SAFE CHILD AFRICA

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Trustees	Mr J Trevett Mr G J Foxcroft Ms L M Gittins Mrs N J E Foxcroft (resigned 1/3/2023)
Registered office	29 Queen Street LANCASTER LA1 1RX
Registered company number	05413970 (England and Wales)
Registered charity number	1112476
Independent examiner	Scott & Wilkinson Dalton House 9 Dalton Square LANCASTER LA1 1WD

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Introduction

Safe Child Africa has continued to focus on delivering its charitable objectives in 2022. The key achievements in the year are set out in the 'achievements and performance' section, which provides an overview of the key projects and activities the charity has been involved in during the year and the impact these have had.

The financial review sets out the financial position of Safe Child Africa and the governance of the charity's commitments and funding promises to maintain the on-going funding of critical projects on the ground in Nigeria.

Safe Child Africa continues to be dedicated to making further progress in fundraising and programme delivery in the coming years and the trustees are confident that Safe Child Africa is well positioned to support the changes needed to defend the rights and create the futures these children deserve.

Strategic Overview

Safe Child Africa remains committed to implementing strategies that will bring about real and lasting change for the children of Nigeria. Safe Child Africa continues to work with partners in Nigeria that benefit the children the organisation seeks to support.

Promoting and defending the rights of children to be free from abuse, poverty, persecution and sickness, and to improve the access to and quality of education remain at the heart of Safe Child Africa's work, but it has been important to incorporate the learning and experience of the organisation to ensure these important objectives are delivered in the most effective way possible. Progress against the strategic plan is monitored regularly by the trustees.

Objectives and activities

Objectives and aims

Safe Child Africa has a wide-reaching remit designed to promote any charitable purpose for the benefit of children in Nigeria with particular regard where appropriate to those purposes in the United Nations convention on the rights of the child, including but not limited to:

- i) the advancement of education and public knowledge in respect of child rights in Nigeria;
- ii) the relief of poverty, sickness and distress in Nigeria; and
- iii) the preservation of health among children living in Nigeria and the protection from abuse and all other injustices, humiliation and degrading treatment (including but not limited to street children and children who have been accused of witchcraft and wizardry in the Niger Delta region of Nigeria).

Operational Review

2022 once more saw Safe Child Africa continue to support the work of our two key partners, the Basic Rights Counsel Initiative and the Stepping Stones Model School, whilst campaigning for child rights through the Prevent Abuse of Children (PACT) campaign. Whilst our work has delivered a large number of life-changing interventions in this period, it has been a difficult year financially, most especially for our Nigerian partners where rapid inflation has caused great hardship. We were also sad to stop working with one of our long-term partners - Society for Youth Development and Rescue Initiative (SYDRI), following the death of its founder Dr. Esther Onoyom-Ita.

This report sets out the financial position of Safe Child Africa and how the trustees have managed it this period in order to navigate a tough economic picture, whilst maintaining support to frontline services on the ground in Nigeria.

SAFE CHILD AFRICA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

Objectives and activities

Public benefit

The work that is undertaken by Safe Child Africa, whilst focussed on the enhancement of child rights in Nigeria, is active in the UK as well. The charity operates in the UK and is committed to engaging with supporters and volunteers in the UK involved with Safe Child Africa. The issues that the charity aims to deal with in Nigeria are also relevant to the situations experienced within some parts of the UK population. The awareness raised by Safe Child Africa supports understanding and the resources to challenge unacceptable cultural practices.

The trustees consider they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Achievement and performance

Charitable activities

Child Protection

Our key partner, whose work we have supported closely since inception, is the Basic Rights Counsel Initiative who celebrated their 10th anniversary in 2022. Co-founders, Barrister James and Ese Ibor, have built the most effective organisation working to combat child abuse in Cross River State. We are very proud of the role that we have played in making this happen as their key long-term funder and partner. Their frontline human rights approach focuses on some of the toughest issues imaginable: child rape, witchcraft accusations, trafficking, violence against women and neglect. Thanks to Safe Child Africa's support BRCI were able to deliver another successful year of operations including:

- Rescue, referral, and reintegration of victims of child abuse to their families or guardians.
- Emergency shelter services for victims of abuse.
- Legal counseling for children on their fundamental rights and the means to seek redress when these rights are denied or violated.
- Properly documenting cases of child abuse and filing suits at the Family Court.
- Advocating for an effective and efficient Family Court system to ensure that the rights of children are safeguarded.
- Engaging appropriate levels of government in dialogue and advocacy for recognition and inclusion of children and their specific needs in policy and governance.
- Formation of peer education groups in primary and post-primary institution to propagate the ideals of human rights.
- Provide psychosocial counselling for survivors.
- Fostering children who are unable to be reunited with their families

Key achievements delivered during the year included:

- 146 cases of child abuse documented - 67 Neglect/Emotional abuse; 35 Sexual Abuse/Rape; 13 Witchcraft Accusation; 25 Violence/physical Abuse; 5 Trafficking and 1 kidnap/abduction.
- 137 cases of free Legal support provided - Including legal counselling and following up with the police and Ministry of Justice.
- 45 Cases in court: 18 rape cases, 14 child stealing and trafficking cases, 7 child custody cases, 4 adoption cases and 2 fundamental rights cases.
- First conviction in a case of witchcraft accusation where the father poisoned the children resulting in their death. On February 15, 2022 the father was sentenced to death for the offence.
- First ever foster care order through the family courts.
- 9 Children with Foster Care families
- 11 Foster Carers Recruited
- 16 children accessed the emergency shelter

Education

Our education programme has continued to enable disadvantaged children in the Niger Delta region access their right to a decent education. Now entering it's 16th year since founded by SCA founders, Gary and Naomi, and Grace Udua and Chief Victor Ikot, the Stepping Stones Model school remains thriving. This is in no small part due to the fantastic team of teachers we have, over 80% of whom have been with us for 10 years or more. The great management experience of Grace and Chief Ikot, who remain strong despite their age, continues to ensure proper financial and operational management of the school.

A total of 202 pupils (115 boys and 87 girls) attended the school in the 2021/22 school year. Of these 68 pupils (36 boys and 32 girls) were provided with scholarships to the school. The others pay a small termly fee of N7,000 (£9) towards the running costs.

Rampant inflation in Nigeria had risen sharply in 2022 and this created challenges for the school with many families unable to cover these fees. This impacted on the ability of the school to pay some of the salaries of the 18 staff and Safe Child Africa worked to ensure that support was provided to ensure the teachers salaries were paid on time.

Of the many highlights of the school year, we were delighted to see pupils graduate during the 2021/2022 session in several fields including BSc in Chemistry, B.Engr. in Computer Technology and BSc in Pharmaceutical Science. Some former pupils have gone on to become registered Staff Nurses of Nigeria (RSNN) and 3 became Policemen (Constables), one of which was admitted as an orphan and on free scholarship years ago. The school remains the leading primary school in Esit Eket community.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

We have been unable to commit funding towards our other education partner, Bebor International Model School in Ogoni, Rivers state this year due to financial constraints and the increased ability of their International Friends Committee to provide support.

Advocacy - Prevent Abuse of Children Today Campaign

Safe Child Africa remains committed to tackling the roots causes of child abuse through our PACT campaign, which we launched back in 2006 and which has delivered a number of high level successes over the years. In 2022 Safe Child Africa continued to support a number of grassroots and government level initiatives to raise awareness about child rights and prevent children from suffering accusations of abuse, rape and abandonment.

A highlight of the year was the Cross River State PACT Conference where 30 participants from Ministry of Women Affairs, Ministry of Judiciary, Ministry of Justice, Nigerian Correctional Service, Calabar, International Federation of Women Lawyers, Calabar, Nigeria Police Force, Joint National Association of Persons Living With Disability, Child Protection Network (CPN), Cross River Watch and others join us for a two day event to discuss strategies to prevent abuse of children.

Financial review

Financial position

The effective management of the charity's resources are critical to achieving the long-term goals of Safe Child Africa. To this end the trustees consider the financial management of the charity one of the key organisational priorities and are committed to ensuring that a robust framework of controls, reporting and oversight operate within the charity.

Incoming resources were slightly lower than the previous year, amounting to £39,518 (2021 - £43,722). The financial support of the charity's wide and diverse range of individuals, making regular and one-off donations, remain the primary source of income for Safe Child Africa.

The priority for the charity is to continue to fund the ongoing projects delivering direct impact for children in Nigeria, through the grants made to our delivery partners on the ground. The trustees continue to monitor the situation to ensure costs are sustainable and appropriate moving forward as Safe Child Africa seeks to maintain the delivery of the charitable objectives of the organisation.

Reserves policy

The trustees review the reserves policy of the charity regularly, and revise the policy as required to reflect the current status of the organisation and its commitments. Safe Child Africa has no commitments beyond one-month. As such the trustees consider the target level of unrestricted reserves that the charity should hold is £2,500 (2021 - £2,500).

This is the level of funds the trustees consider to be sufficient to enable the charity to operate on a sustainable basis over the long-term, allowing Safe Child Africa to plan and develop a viable strategic plan. Proposals to utilise funds over this threshold are considered by the trustees on a regular basis. Free reserves held as at the year end are £15,760 (2021 - £17,632).

Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Future focus

In response to declining income and an increasingly difficult economic outlook, the Safe Child Africa trustees have devoted time in 2022 to develop a robust fundraising strategy for 2023 that aims to double the income of the charity. This will focus on seeking new income streams whilst consolidating existing ones through better communication with existing and potential donors. Through this, it is expected that the charity will be in a more robust financial position in 2023 in order to be able to support the inspirational work of our local partners on the ground in the Niger Delta.

Structure, governance and management

Governing Document

The Charity is governed by the objects set out in its Memorandum of Association and Articles of Association dated 5 April 2005.

Ensuring that Safe Child Africa meets all of its statutory duties, complies rigorously with the requirements of the UK Charities Commission and all other legal and regulatory standards is extremely important to the charity. The trustees are acutely aware of the litigious environment in which the charity operates and the reputational risks faced from spurious accusations made against Safe Child Africa, and as such are committed to demonstrating the maximum amount of accountability and transparency as possible for an organisation of this size.

Trustees

The trustees have overall responsibility for Safe Child Africa. The trustees hold meetings periodically and are committed to delivering good governance of the charity to ensure it sets a good example and safe-guards against any reputational risks.

The board of trustees is a diverse and well-balanced group, with the requisite skills and experience required to monitor the charity, ensure compliance and set the strategic direction of the charity.

New trustees are nominated and appointed at the discretion of the trustees. Each new trustee receives a trustee induction pack which contains a copy of the Memorandum of Association and Articles of Association and the latest financial statements, together with background information on the history of Safe Child Africa.

Senior Management

The chair of trustees also has responsibility for the day-to-day operations, having been given authority to act on operational matters as necessary by the board of trustees.

Policies and Procedures

There are a complete set of policies and procedures in place within the charity, in particular the child protection policy, which is fundamental to the activities of the charity. All policies continue to be subject to periodic review on a priority basis to ensure they meet the current standards of best practice.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Supporters

The supporters that dedicate their time and effort to the work of Safe Child Africa are some of the most passionate and inspiring people. The trustees want to express their immense gratitude for all the time, energy and effort that is contributed to the charity, as well as to all those who provide financial support. Without the input from everyone involved, the work of Safe Child Africa simply would not be possible, and what has already been achieved is a testament to the resilience of the collaborative team effort that the charity seeks to promote.

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mr G J Foxcroft - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SAFE CHILD AFRICA**

Independent examiner's report to the trustees of Safe Child Africa ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S W Hinnigan FCA CTA

Scott & Wilkinson
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

Date:

SAFE CHILD AFRICA

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments from					
Donations and legacies	2	39,518	-	39,518	43,722
Expenditure on					
Charitable activities					
Advocacy	3	1,748	-	1,748	3,665
Education		2,557	-	2,557	12,263
Protection		37,085	-	37,085	21,638
Total		41,390	-	41,390	37,566
NET INCOME/(EXPENDITURE)		(1,872)	-	(1,872)	6,156
Reconciliation of funds					
Total funds brought forward		17,632	2,451	20,083	13,927
Total funds carried forward		15,760	2,451	18,211	20,083

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
Current assets					
Debtors	9	8,922	-	8,922	5,342
Cash at bank and in hand		9,635	2,451	12,086	21,381
		<u>18,557</u>	<u>2,451</u>	<u>21,008</u>	<u>26,723</u>
Creditors					
Amounts falling due within one year	10	(2,797)	-	(2,797)	(6,640)
		<u>15,760</u>	<u>2,451</u>	<u>18,211</u>	<u>20,083</u>
Net current assets					
		<u>15,760</u>	<u>2,451</u>	<u>18,211</u>	<u>20,083</u>
Total assets less current liabilities					
		<u>15,760</u>	<u>2,451</u>	<u>18,211</u>	<u>20,083</u>
NET ASSETS					
		<u>15,760</u>	<u>2,451</u>	<u>18,211</u>	<u>20,083</u>
Funds					
	11				
Unrestricted funds				15,760	17,632
Restricted funds				2,451	2,451
Total funds					
				<u>18,211</u>	<u>20,083</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Mr G J Foxcroft - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. **Accounting policies**

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity is a charity limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Donations and legacies

	2022	2021
	£	£
Donations	31,635	35,766
Gift aid	3,888	4,780
Trusts and foundations	3,995	3,176
	<u>39,518</u>	<u>43,722</u>

3. Charitable activities costs

	Direct Costs £	Grant funding of activities (see note 4) £	Support costs (see note 5) £	Totals £
Advocacy	287	263	1,198	1,748
Education	287	1,071	1,199	2,557
Protection	287	35,599	1,199	37,085
	<u>861</u>	<u>36,933</u>	<u>3,596</u>	<u>41,390</u>

4. Grants payable

	2022	2021
	£	£
Advocacy	263	1,762
Education	1,071	10,360
Protection	35,599	19,735
	<u>36,933</u>	<u>31,857</u>

The total grants paid to institutions during the year was as follows:

	2022	2021
	£	£
Stepping Stones Model School	1,071	9,298
Bebor International School	-	1,062
Basic Rights Counsel Initiative	35,354	16,732
SYDRI	-	4,554
Humanitarian League	-	211
Other small grants	508	-
	<u>36,933</u>	<u>31,857</u>

The grants were paid to Universal Learning Solutions CIC for distribution to the above institutions.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

5. Support costs

	Governance costs
	£
Advocacy	1,198
Education	1,199
Protection	1,199
	<u>3,596</u>

Support costs, included in the above, are as follows:

Governance costs

	Advocacy	Education	Protection	2022 Total activities	2021 Total activities
	£	£	£	£	£
Postage and stationery	10	10	10	30	45
Accountancy fees	571	571	571	1,713	1,274
Computer software and maintenance	387	387	387	1,161	1,326
Office expenses	60	60	60	180	180
Bank charges	170	171	171	512	583
	<u>1,198</u>	<u>1,199</u>	<u>1,199</u>	<u>3,596</u>	<u>3,408</u>

6. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

7. Comparatives for the statement of financial activities

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
Income and endowments from			
Donations and legacies	43,722	-	43,722
	<u>43,722</u>	<u>-</u>	<u>43,722</u>
Expenditure on Charitable activities			
Advocacy	3,665	-	3,665
Education	5,784	6,479	12,263
Protection	21,638	-	21,638
	<u>31,087</u>	<u>6,479</u>	<u>37,566</u>
Total	<u>31,087</u>	<u>6,479</u>	<u>37,566</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

7. Comparatives for the statement of financial activities - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	12,635	(6,479)	6,156
Reconciliation of funds			
Total funds brought forward	4,997	8,930	13,927
Total funds carried forward	<u>17,632</u>	<u>2,451</u>	<u>20,083</u>

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examination fee of £1,713 (2021 - £1,274).

9. Debtors: amounts falling due within one year

	2022 £	2021 £
Trade debtors	2,791	1,516
Other debtors	6,131	3,826
	<u>8,922</u>	<u>5,342</u>

10. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	37	5,380
Accruals and deferred income	2,760	1,260
	<u>2,797</u>	<u>6,640</u>

11. Movement in funds

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	17,632	(1,872)	15,760
Restricted funds			
Restricted education	2,451	-	2,451
TOTAL FUNDS	<u>20,083</u>	<u>(1,872)</u>	<u>18,211</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

11. Movement in funds - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,518	(41,390)	(1,872)
	<u>39,518</u>	<u>(41,390)</u>	<u>(1,872)</u>
TOTAL FUNDS	<u><u>39,518</u></u>	<u><u>(41,390)</u></u>	<u><u>(1,872)</u></u>

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	4,997	12,635	17,632
Restricted funds			
Restricted education	8,930	(6,479)	2,451
	<u>13,927</u>	<u>6,156</u>	<u>20,083</u>
TOTAL FUNDS	<u><u>13,927</u></u>	<u><u>6,156</u></u>	<u><u>20,083</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,722	(31,087)	12,635
Restricted funds			
Restricted education	-	(6,479)	(6,479)
	<u>43,722</u>	<u>(37,566)</u>	<u>6,156</u>
TOTAL FUNDS	<u><u>43,722</u></u>	<u><u>(37,566)</u></u>	<u><u>6,156</u></u>

12. Related party disclosures

Universal Learning Solutions CIC

Mr G Foxcroft and Ms L M Gittins (trustees of the charity) were active directors of Universal Learning Solutions (ULS) CIC during 2022 (Mr G Foxcroft resigned from ULS in May 2022).

During the year the charity made payments to Universal Learning Solutions CIC of £43,975 (2021 - £31,857). These funds are paid to the CIC in GBP and then passed on to the charity's Nigerian partners in local currency. The charity essentially uses the CIC as a money transfer service. There was an outstanding debtor balance for Universal Learning Solutions CIC at the year ended 31 December 2022 of £1,703 (2021 - a creditor balance of £5,339).

SAFE CHILD AFRICA**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Donations	31,635	35,766
Gift aid	3,888	4,780
Trusts and foundations	3,995	3,176
	<u>39,518</u>	<u>43,722</u>
Total incoming resources	39,518	43,722
Expenditure		
Charitable activities		
Fundraising costs	861	2,301
Grants to institutions	36,933	31,857
	<u>37,794</u>	<u>34,158</u>
Support costs		
Governance costs		
Postage and stationery	30	45
Accountancy fees	1,713	1,274
Computer software and maintenance	1,161	1,326
Office expenses	180	180
Bank charges	512	583
	<u>3,596</u>	<u>3,408</u>
Total resources expended	<u>41,390</u>	<u>37,566</u>
Net (expenditure)/income	<u>(1,872)</u>	<u>6,156</u>

This page does not form part of the statutory financial statements

SAFE CHILD AFRICA

England & Wales - Charity number 1112476

Accounts

REGISTERED COMPANY NUMBER: 05413970 (England and Wales)
REGISTERED CHARITY NUMBER: 1112476

SAFE CHILD AFRICA
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

Scott & Wilkinson
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

SAFE CHILD AFRICA

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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SAFE CHILD AFRICA

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Trustees	Mr J Trevett Mr G J Foxcroft Ms L M Gittins Mrs N J E Foxcroft (resigned 1/3/2023)
Registered office	YMCA New Road LANCASTER LA1 1EZ
Registered company number	05413970 (England and Wales)
Registered charity number	1112476
Independent examiner	Scott & Wilkinson Dalton House 9 Dalton Square LANCASTER LA1 1WD

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Introduction

Safe Child Africa has continued to focus on delivering its charitable objectives in 2021. The key achievements in the year are set out in the operational review section, which provides an overview of the key projects and activities the charity has been involved in during the year and the impact these have had.

The financial review sets out the financial position of Safe Child Africa and the governance of the charity's commitments and funding promises to maintain the on-going funding of critical projects on the ground in Nigeria.

Safe Child Africa continues to be dedicated to making further progress in fundraising and programme delivery in the coming years and the trustees are confident that Safe Child Africa is well positioned to support the changes needed to defend the rights and create the futures these children deserve.

Strategic Overview

Safe Child Africa remains committed to implementing strategies that will bring about real and lasting change for the children of Nigeria. Safe Child Africa continues to work with partners in Nigeria that benefit the children the organisation seeks to support.

Promoting and defending the rights of children to be free from abuse, poverty, persecution and sickness, and to improve the access to and quality of education remain at the heart of Safe Child Africa's work, but it has been important to incorporate the learning and experience of the organisation to ensure these important objectives are delivered in the most effective way possible. Progress against the strategic plan is monitored regularly by the trustees.

Objectives and activities

Objectives and aims

Safe Child Africa has a wide-reaching remit designed to promote any charitable purpose for the benefit of children in Nigeria with particular regard where appropriate to those purposes in the United Nations convention on the rights of the child, including but not limited to:

- i) the advancement of education and public knowledge in respect of child rights in Nigeria;
- ii) the relief of poverty, sickness and distress in Nigeria; and
- iii) the preservation of health among children living in Nigeria and the protection from abuse and all other injustices, humiliation and degrading treatment (including but not limited to street children and children who have been accused of witchcraft and wizardry in the Niger Delta region of Nigeria).

Objectives and activities

Operational Review

Safe Child Africa has delivered a series of programmes in 2020 that are designed to bring about the changes required in Nigeria to allow the children there to realise their potential and ambitions.

The work in the Niger Delta continued across 3 key areas; Advocacy, Education and Protection. The following report highlights the key activities and impact of this work in 2021.

A: ADVOCACY

A key part of the work of Safe Child Africa is our capacity to act as an advocate for those children without a voice. Due to resource constraints the charity has had to prioritise which advocacy activities to engage in and has continued to support the work of local PACT groups.

The Basic Rights Counsel Initiative ("BRCI") is also involved in advocacy activities in Cross River State, working with the local community to raise awareness of the issues that children face. This advocacy work also increases the profile of the legal aid work BRCI undertakes, supported by Safe Child Africa as part of the Protection work stream.

B: EDUCATION

Safe Child Africa remains committed to creating bright futures for vulnerable children and as such we have continued to support access to education for children at the Stepping Stones Model School in Akwa Ibom State, and Bebor School in Rivers State, through our well-established scholarship programmes.

These programmes enable children living in poverty or who are otherwise disadvantaged to gain and attend a place in Primary School through a scholarship programme. This is just one of the ways in which the charity works to remove the barriers that stand in the way of a bright and positive future. Some of the children we support have experienced loss, pain or abuse that no child should have to know and as a result they face challenges which limit their ability to enrol in other schools due to discrimination against disability or parental status, poverty or persecution. This underlines the importance of our support in this area.

C: PROTECTION

Safe Child Africa provides direct support to children in crisis across three states in the Niger Delta. This is only possible as a result of the incredible work of our partners in Nigeria, who work in extremely difficult situations and whose commitment to upholding child rights is extraordinary.

Safe Child Africa supports a programme of comprehensive support to children who have experienced abuse of their rights including witchcraft accusations, sexual abuse, violence, abandonment, lack of access to food, shelter medical care and education, and also suffering from child labour, kidnap and trafficking.

Key areas of support include: provision of long-term accommodation and nutritious food to former street children; review, investigation and monitoring of reported cases of abuse; access to education for former street children and children living in poverty and referral to and liaison with other governmental and non-governmental agencies on behalf of the children and their families.

The Emergency Accommodation facility launched in 2016 continues to be in full operation throughout the year and has been a critical resource for children in need. Our Emergency Accommodation facility is essential as a safe place for children in crisis situations to be housed whilst we secure longer-term alternative accommodation.

In addition, our partners continue to focus on securing access to justice for children, through provision of free legal services. Legal aid to children who have experienced abuse is effectively non-existent in Nigeria, so this support is crucial if children are ever to receive justice for what has happened to them. Bringing cases of abuse is a critical part of our work as successful convictions deliver justice for victims, remove abusers from the community and act to deter others from committing abuse.

Objectives and activities

Overall, the work that Safe Child Africa undertakes and delivers with our partners continues to have measurable and demonstrable positive impact in the lives of some of the most vulnerable children in the world. The charity remains focussed on providing the financial support and other resources to enable these projects to continue going forward.

Public benefit

The work that is undertaken by Safe Child Africa, whilst focussed on the enhancement of child rights in Nigeria, is active in the UK as well. The charity operates in the UK and is committed to engaging with supporters and volunteers in the UK involved with Safe Child Africa. The issues that the charity aims to deal with in Nigeria are also relevant to the situations experienced within some parts of the UK population. The awareness raised by Safe Child Africa supports understanding and the resources to challenge unacceptable cultural practices.

The trustees consider they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Future Focus

The trustees are confident that Safe Child Africa is well placed to deliver the objectives of the charity. It remains critical for the charity going forward to focus on the charity's core mission, vision and values. Safe Child Africa remains viable because of the support of donors, funders, beneficiaries and other interested parties. The charity's strategy continues to be to ensure it best serves the needs of children in Nigeria.

The trustees also regularly review the financial position of the charity and have demonstrated the ability to take difficult but necessary actions to respond quickly to any changes in the organisation's funding, and as a result maintain funding for the delivery of projects in Nigeria.

Financial review

Financial position

The effective management of the charity's resources are critical to achieving the long-term goals of Safe Child Africa. To this end the trustees consider the financial management of the charity one of the key organisational priorities and are committed to ensuring that a robust framework of controls, reporting and oversight operate within the charity.

Financial Position

Incoming resources were higher than the previous year, amounting to £43,722 (2020: £40,867). The financial support of the charity's wide and diverse range of individuals, making regular and one-off donations, remain the primary source of income for Safe Child Africa.

It remains the priority of Safe Child Africa to direct its resources to delivering successful projects, the outcomes of this work set out in the operational review.

The trustees continue to take action to reduce direct costs by 67% (2020: 44%) and support costs by £256 or 7% (2020: 8% reduction) in the financial year ended 31 December 2021. Closely controlling expenditure has enabled Safe Child Africa to meet funding commitments to the charity's partners in Nigeria. The trustees continue to monitor the situation to ensure these costs are sustainable and appropriate moving forward as Safe Child Africa seeks to maintain the delivery of the charitable objectives of the organisation.

The priority for the charity is to continue to fund the ongoing projects delivering direct impact for children in Nigeria, through the grants made to our delivery partners on the ground.

Reserves policy

The trustees review the reserves policy of the charity regularly, and revise the policy as required to reflect the current status of the organisation and its commitments. Safe Child Africa has no commitments beyond one-month.

As such the trustees consider the target level of unrestricted reserves that the charity should hold is £2,500 (2020: £2,500).

This is the level of funds the trustees consider to be sufficient to enable the charity to operate on a sustainable basis over the long-term, allowing Safe Child Africa to plan and develop a viable strategic plan. Proposals to utilise funds over this threshold are considered by the trustees on a regular basis.

Free reserves held as at the year end are £17,632 (2020: £4,997).

Financial review

Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

COVID-19

In March 2020 the World Health Organisation declared the coronavirus outbreak a global pandemic. This event has caused wide-spread disruption to normal ways of working throughout the world for most of 2020 and 2021. There remains significant uncertainty over the extent and longevity of the outbreak.

Safe Child Africa has been able to continue to operate throughout this period and has been financially stable as a result of the ongoing generous donations of the charity's supporters. This has enabled Safe Child Africa to continue to maintain the grants to our partners in Nigeria to continue the critical frontline work with vulnerable children.

Safe Child Africa is also grateful for the resilience of our delivery partners in Nigeria, as the COVID-19 pandemic has presented serious challenges to maintaining services and dealing with increased demand in difficult circumstances caused by the pandemic.

Structure, governance and management

Ensuring that Safe Child Africa meets all of its statutory duties, complies rigorously with the requirements of the UK Charities Commission and all other legal and regulatory standards is extremely important to the charity. The trustees are acutely aware of the litigious environment in which the charity operates and the reputational risks faced from spurious accusations made against Safe Child Africa, and as such are committed to demonstrating the maximum amount of accountability and transparency as possible for an organisation of this size.

Trustees

The trustees have overall responsibility for Safe Child Africa. The trustees hold meetings periodically and are committed to delivering good governance of the charity to ensure it sets a good example and safe-guards against any reputational risks.

The board of trustees is a diverse and well-balanced group, with the requisite skills and experience required to monitor the charity, ensure compliance and set the strategic direction of the charity.

Senior Management

The chair of trustees also has responsibility for the day-to-day operations, having been given authority to act on operational matters as necessary by the board of trustees.

Policies and Procedures

There are a complete set of policies and procedures in place within the charity, in particular the child protection policy, which is fundamental to the activities of the charity. All policies continue to be subject to periodic review on a priority basis to ensure they meet the current standards of best practice.

Supporters

The supporters that dedicate their time and effort to the work of Safe Child Africa are some of the most passionate and inspiring people. The trustees want to express their immense gratitude for all the time, energy and effort that is contributed to the charity, as well as to all those who provide financial support. Without the input from everyone involved, the work of Safe Child Africa simply would not be possible, and what has already been achieved is a testament to the resilience of the collaborative team effort that the charity seeks to promote.

SAFE CHILD AFRICA

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

Approved by order of the board of trustees on 5 May 2023 and signed on its behalf by:

Mr J Trevett - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SAFE CHILD AFRICA

Independent examiner's report to the trustees of Safe Child Africa ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S W Hinnigan FCA CTA

Scott & Wilkinson
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

9 May 2023

SAFE CHILD AFRICA

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments from					
Donations and legacies	2	43,722	-	43,722	40,867
Expenditure on					
Charitable activities	3				
Advocacy		3,665	-	3,665	5,208
Education		5,784	6,479	12,263	9,165
Protection		21,638	-	21,638	25,286
Total		31,087	6,479	37,566	39,659
NET INCOME/(EXPENDITURE)		12,635	(6,479)	6,156	1,208
Reconciliation of funds					
Total funds brought forward		4,997	8,930	13,927	12,719
Total funds carried forward		17,632	2,451	20,083	13,927

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
Current assets					
Debtors	9	5,342	-	5,342	2,029
Cash at bank and in hand		18,930	2,451	21,381	13,372
		<u>24,272</u>	<u>2,451</u>	<u>26,723</u>	<u>15,401</u>
Creditors					
Amounts falling due within one year	10	(6,640)	-	(6,640)	(1,474)
		<u>17,632</u>	<u>2,451</u>	<u>20,083</u>	<u>13,927</u>
Net current assets					
		<u>17,632</u>	<u>2,451</u>	<u>20,083</u>	<u>13,927</u>
Total assets less current liabilities		<u>17,632</u>	<u>2,451</u>	<u>20,083</u>	<u>13,927</u>
NET ASSETS		<u>17,632</u>	<u>2,451</u>	<u>20,083</u>	<u>13,927</u>
Funds					
	11				
Unrestricted funds				17,632	4,997
Restricted funds				2,451	8,930
Total funds				<u>20,083</u>	<u>13,927</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 5 May 2023 and were signed on its behalf by:

Mr J Trevett - Trustee

The notes form part of these financial statements

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity is a charity limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

SAFE CHILD AFRICA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Donations and legacies

	2021	2020
	£	£
Donations	35,766	36,205
Gift aid	4,780	4,662
Trusts and foundations	3,176	-
	<u>43,722</u>	<u>40,867</u>

3. Charitable activities costs

	Direct Costs £	Grant funding of activities (see note 4) £	Support costs (see note 5) £	Totals £
Advocacy	767	1,762	1,136	3,665
Education	767	10,360	1,136	12,263
Protection	767	19,735	1,136	21,638
	<u>2,301</u>	<u>31,857</u>	<u>3,408</u>	<u>37,566</u>

4. Grants payable

	2021	2020
	£	£
Advocacy	1,762	1,494
Education	10,360	5,427
Protection	19,735	21,539
	<u>31,857</u>	<u>28,460</u>

The total grants paid to institutions during the year was as follows:

	2021	2020
	£	£
Stepping Stones Model School	9,298	3,383
Bebor International School	1,062	2,044
Basic Rights Counsel Initiative	16,732	17,248
SYDRI	4,554	4,844
Humanitarian League	211	941
	<u>31,857</u>	<u>28,460</u>

The grants were paid to Universal Learning Solutions CIC for distribution to the above institutions.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

5. Support costs

	Governance costs
	£
Advocacy	1,136
Education	1,136
Protection	1,136
	<u>3,408</u>

Support costs, included in the above, are as follows:

Governance costs

	Advocacy	Education	Protection	2021 Total activities	2020 Total activities
	£	£	£	£	£
Postage and stationery	15	15	15	45	38
Accountancy fees	424	425	425	1,274	1,405
Computer software and maintenance	442	442	442	1,326	1,327
Office expenses	60	60	60	180	180
Bank charges	195	194	194	583	714
	<u>1,136</u>	<u>1,136</u>	<u>1,136</u>	<u>3,408</u>	<u>3,664</u>

6. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

7. Comparatives for the statement of financial activities

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
Income and endowments from			
Donations and legacies	<u>40,867</u>	<u>-</u>	<u>40,867</u>
Expenditure on Charitable activities			
Advocacy	5,208	-	5,208
Education	9,165	-	9,165
Protection	25,286	-	25,286
Total	<u>39,659</u>	<u>-</u>	<u>39,659</u>

7. Comparatives for the statement of financial activities - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME	1,208	-	1,208
Reconciliation of funds			
Total funds brought forward	3,789	8,930	12,719
Total funds carried forward	<u>4,997</u>	<u>8,930</u>	<u>13,927</u>

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examination fee of £1,274 (2020 - £1,405).

9. Debtors: amounts falling due within one year

	2021 £	2020 £
Trade debtors	1,516	969
Other debtors	3,826	1,060
	<u>5,342</u>	<u>2,029</u>

10. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	5,380	274
Accruals and deferred income	1,260	1,200
	<u>6,640</u>	<u>1,474</u>

11. Movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	4,997	12,635	17,632
Restricted funds			
Restricted education	8,930	(6,479)	2,451
TOTAL FUNDS	<u>13,927</u>	<u>6,156</u>	<u>20,083</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

11. Movement in funds - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,722	(31,087)	12,635
Restricted funds			
Restricted education	-	(6,479)	(6,479)
TOTAL FUNDS	<u>43,722</u>	<u>(37,566)</u>	<u>6,156</u>

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	3,789	1,208	4,997
Restricted funds			
Restricted education	8,930	-	8,930
TOTAL FUNDS	<u>12,719</u>	<u>1,208</u>	<u>13,927</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,867	(39,659)	1,208
TOTAL FUNDS	<u>40,867</u>	<u>(39,659)</u>	<u>1,208</u>

12. Related party disclosures

Universal Learning Solutions CIC

Mr G Foxcroft, Mrs NJE Foxcroft and Ms L M Gittins (trustees of the charity) were active directors of Universal Learning Solutions CIC during 2021.

During the year the charity made payments to Universal Learning Solutions CIC of £31,857 (2020: £nil). These funds are paid to the CIC in GBP and then passed on to the charity's Nigerian partners in local currency. The charity essentially uses the CIC as a money transfer service. There was an outstanding creditor balance for Universal Learning Solutions CIC at the year ended 31 December 2021 of £5,339 (2020: £nil).

SAFE CHILD AFRICA**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021	2020
	£	£
Income and endowments		
Donations and legacies		
Donations	35,766	36,205
Gift aid	4,780	4,662
Trusts and foundations	3,176	-
	<u>43,722</u>	<u>40,867</u>
Total incoming resources	43,722	40,867
Expenditure		
Charitable activities		
Fundraising costs	2,301	7,022
Currency commission	-	70
Computer software	-	443
Grants to institutions	31,857	28,460
	<u>34,158</u>	<u>35,995</u>
Support costs		
Governance costs		
Postage and stationery	45	38
Accountancy fees	1,274	1,405
Computer software and maintenance	1,326	1,327
Office expenses	180	180
Bank charges	583	714
	<u>3,408</u>	<u>3,664</u>
Total resources expended	<u>37,566</u>	<u>39,659</u>
Net income	<u><u>6,156</u></u>	<u><u>1,208</u></u>

This page does not form part of the statutory financial statements

SAFE CHILD AFRICA

England & Wales - Charity number 1112476

Accounts

REGISTERED COMPANY NUMBER: 05413970 (England and Wales)
REGISTERED CHARITY NUMBER: 1112476

SAFE CHILD AFRICA
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

Scott & Wilkinson LLP
Chartered Accountants
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

SAFE CHILD AFRICA

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FOR THE YEAR ENDED 31 DECEMBER 2020**

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SAFE CHILD AFRICA

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2020**

Trustees	Mr J Trevett Mr A Finnerty (resigned 9/10/2020) Mr D Hopewell (resigned 9/10/2020) Mr L Pullan (resigned 9/10/2020) Ms S Balser (resigned 9/10/2020) Mr G J Foxcroft (appointed 9/10/2020) Ms L M Gittins (appointed 9/10/2020) Mrs N J E Foxcroft (appointed 9/10/2020)
Registered office	4th Floor 18 St. Cross Street LONDON EC1N 8UN
Registered company number	05413970 (England and Wales)
Registered charity number	1112476
Independent examiner	Scott & Wilkinson LLP Chartered Accountants Dalton House 9 Dalton Square LANCASTER LA1 1WD

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Introduction

Safe Child Africa has continued to focus on delivering its charitable objectives in 2020. The key achievements in the year are set out in the operational review section, which provides an overview of the key projects and activities the charity has been involved in during the year and the impact these have had.

The financial review sets out the financial position of Safe Child Africa and the governance of the charity's commitments and funding promises to maintain the on-going funding of critical projects on the ground in Nigeria.

Safe Child Africa continues to be dedicated to making further progress in fundraising and programme delivery in the coming years and the trustees are confident that Safe Child Africa is well positioned to support the changes needed to defend the rights and create the futures these children deserve.

Strategic Overview

Safe Child Africa remains committed to implementing strategies that will bring about real and lasting change for the children of Nigeria. Safe Child Africa continues to work with partners in Nigeria that benefit the children the organisation seeks to support.

Promoting and defending the rights of children to be free from abuse, poverty, persecution and sickness, and to improve the access to and quality of education remain at the heart of Safe Child Africa's work, but it has been important to incorporate the learning and experience of the organisation to ensure these important objectives are delivered in the most effective way possible. Progress against the strategic plan is monitored regularly by the trustees.

Objectives and activities

Objectives and aims

Safe Child Africa has a wide-reaching remit designed to promote any charitable purpose for the benefit of children in Nigeria with particular regard where appropriate to those purposes in the United Nations convention on the rights of the child, including but not limited to:

- i) the advancement of education and public knowledge in respect of child rights in Nigeria;
- ii) the relief of poverty, sickness and distress in Nigeria; and
- iii) the preservation of health among children living in Nigeria and the protection from abuse and all other injustices, humiliation and degrading treatment (including but not limited to street children and children who have been accused of witchcraft and wizardry in the Niger Delta region of Nigeria).

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

Objectives and activities

Operational Review

Safe Child Africa has delivered a series of programmes in 2020 that are designed to bring about the changes required in Nigeria to allow the children there to realise their potential and ambitions.

The work in the Niger Delta continued across 3 key areas; Advocacy, Education and Protection. The following report highlights the key activities and impact of this work in 2020.

A: ADVOCACY

A key part of the work of Safe Child Africa is our capacity to act as an advocate for those children without a voice. Due to resource constraints the charity has had to prioritise which advocacy activities to engage in and has continued to support the work of local PACT groups.

The Basic Rights Counsel Initiative ("BRCI") is also involved in advocacy activities in Cross River State, working with the local community to raise awareness of the issues that children face. This advocacy work also increases the profile of the legal aid work BRCI undertakes, supported by Safe Child Africa as part of the Protection work stream.

B: EDUCATION

Safe Child Africa remains committed to creating bright futures for vulnerable children and as such we have continued to support access to education for children at the Stepping Stones Model School in Akwa Ibom State, and Bebor School in Rivers State, through our well-established scholarship programmes.

These programmes enable children living in poverty or who are otherwise disadvantaged, to gain and attend a place in Primary School through a scholarship programme. This is just one of the ways in which the charity works to remove the barriers that stand in the way of a bright and positive future. Some of the children we support have experienced loss, pain or abuse that no child should have to know and as a result they face challenges which limit their ability to enrol in other schools due to discrimination against disability or parental status, poverty or persecution. This underlines the importance of our support in this area.

C: PROTECTION

Safe Child Africa provides direct support to children in crisis across three states in the Niger Delta. This is only possible as a result of the incredible work of our partners in Nigeria, who work in extremely difficult situations and whose commitment to upholding child rights is extraordinary.

Safe Child Africa supports a programme of comprehensive support to children who have experienced abuse of their rights including witchcraft accusations, sexual abuse, violence, abandonment, lack of access to food, shelter medical care and education, and also suffering from child labour, kidnap and trafficking.

Key areas of support include: provision of long-term accommodation and nutritious food to former street children; review, investigation and monitoring of reported cases of abuse; access to education for former street children and children living in poverty and referral to and liaison with other governmental and non-governmental agencies on behalf of the children and their families.

The Emergency Accommodation facility launched in 2016 continues to be in full operation throughout the year and has been a critical resource for children in need. Our Emergency Accommodation facility is essential as a safe place for children in crisis situations to be housed whilst we secure longer-term alternative accommodation.

In addition, our partners continue to focus on securing access to justice for children, through provision of free legal services. Legal aid to children who have experienced abuse is effectively non-existent in Nigeria, so this support is crucial if children are ever to receive justice for what has happened to them. Bringing cases of abuse is a critical part of our work as successful convictions deliver justice for victims, remove abusers from the community and act to deter others from committing abuse.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

Objectives and activities

Overall, the work that Safe Child Africa undertakes and delivers with our partners continues to have measurable and demonstrable positive impact in the lives of some of the most vulnerable children in the world. The charity remains focussed on providing the financial support and other resources to enable these projects to continue going forward.

Public benefit

The work that is undertaken by Safe Child Africa, whilst focussed on the enhancement of child rights in Nigeria, is active in the UK as well. The charity operates in the UK and is committed to engaging with supporters and volunteers in the UK involved with Safe Child Africa. The issues that the charity aims to deal with in Nigeria are also relevant to the situations experienced within some parts of the UK population. The awareness raised by Safe Child Africa supports understanding and the resources to challenge unacceptable cultural practices.

The trustees consider they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Future Focus

The trustees are confident that Safe Child Africa is well placed to deliver the objectives of the charity. It remains critical for the charity going forward to focus on the charity's core mission, vision and values. Safe Child Africa remains viable because of the support of donors, funders, beneficiaries and other interested parties. The charity's strategy continues to be to ensure it continues to best serve the needs of children in Nigeria.

The trustees also regularly review the financial position of the charity and have demonstrated the ability to take difficult but necessary actions to respond quickly any changes in the organisations funding, and as a result maintain funding for the delivery of projects in Nigeria

Financial review

Financial position

The effective management of the charity's resources are critical to achieving the long-term goals of Safe Child Africa. To this end the trustees consider the financial management of the charity one of the key organisational priorities and are committed to ensuring that a robust framework of controls, reporting and oversight operate within the charity.

Financial Position

Incoming resources were lower than the previous year amounting to £40,867 (2019: £48,813). The financial support of the charity's wide and diverse range of individuals, making regular and one-off donations remain the primary source of income for Safe Child Africa.

It remains the priority of Safe Child Africa to direct its resources to delivering successful projects, the outcomes of this work set out in the operational review.

The trustees continue to take action to reduce direct costs by 44% (2019: 28%) and support costs by 8% (2019: 73%) in the financial year ended 31 December 2020. These actions have enabled Safe Child Africa to meet funding commitments to the charity's partners in Nigeria. The trustees continue to monitor the situation to ensure these costs are sustainable and appropriate moving forward as Safe Child Africa seeks to maintain the delivery of the charitable objectives of the organisation.

The priority for the charity is to continue to fund the ongoing projects delivering direct impact for children in Nigeria, through the grants made to our delivery partners on the ground.

Reserves policy

The trustees review the reserves policy of the charity regularly, and revise the policy as required to reflect the current status of the organisation and its commitments. Safe Child Africa has no commitments beyond one-month.

As such the trustees consider the target level of unrestricted reserves that the charity should hold is £2,500 (2019: £2,500).

This is the level of funds the trustees consider to be sufficient to enable the charity to operate on a sustainable basis over the long-term, allowing Safe Child Africa to plan and develop a viable strategic plan.

Proposals to utilise funds over this threshold are considered by the trustees on a regular basis.

Free reserves held as at the year end are £4,997 (2019: £8,930).

Financial review

Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

COVID-19

In March 2020 the World Health Organisation declared the coronavirus outbreak a global pandemic. This event has caused wide-spread disruption to normal ways of working throughout the world for most of 2020 and 2021. There remains significant uncertainty over the extent and longevity of the outbreak.

Safe Child Africa has been able to continue to operate throughout this period and has been financially stable as a result of the ongoing generous donations of the charity's supporters. This has enabled Safe Child Africa to continue to maintain the grants to our partners in Nigeria to continue the critical frontline work with vulnerable children.

Safe Child Africa is also grateful for the resilience of our delivery partners in Nigeria, as the COVID-19 pandemic has presented serious challenges to maintaining services and dealing with increased demand in difficult circumstances caused by the pandemic.

Structure, governance and management

Ensuring that Safe Child Africa meets all of its statutory duties, complies rigorously with the requirements of the UK Charities Commission and all other legal and regulatory standards is extremely important to the charity. The trustees are acutely aware of the litigious environment in which the charity operates and the reputational risks faced from spurious accusations made against Safe Child Africa, and as such are committed to demonstrating the maximum amount of accountability and transparency as possible for an organisation of this size.

Trustees

The trustees have overall responsibility for Safe Child Africa. The trustees hold meetings periodically and are committed to delivering the good governance of the charity to ensure it sets a good example and safe-guards against any reputational risks.

The board of trustees is a diverse and well-balanced group, with the requisite skills and experience to monitor the charity, ensure compliance and set the strategic direction of the charity.

During the year a number of long-serving trustees stepped down from the board of trustees. Safe Child Africa would like to thank the departing trustees for their contribution to the charity over many years.

Safe Child Africa is also delighted to have appointed a number of new trustees to the board, including the return of the founders Gary Foxcroft and Naomi Foxcroft.

New Trustees are appointed by the continuing and retiring Trustees.

Senior Management

The chair of trustees also has responsibility for the day-to-day operations, having been given authority to act on operational matters as necessary by the board of trustees.

Policies and Procedures

There are a complete set of policies and procedures in place within the charity, in particular the child protection policy, which is fundamental to the activities of the charity. All policies continue to be subject to periodic review on a priority basis to ensure they meet the current standards of best practice.

Supporters

The supporters that dedicate their time and effort to the work of Safe Child Africa are some of the most passionate and inspiring people. The trustees want to express their immense gratitude for all the time, energy and effort that is contributed to the charity, as well as to all those who provide financial support. Without the input from everyone involved, the work of Safe Child Africa simply would not be possible, and what has already been achieved is a testament to the resilience of the collaborative team effort that the charity seeks to promote.

SAFE CHILD AFRICA

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mr J Trevett - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SAFE CHILD AFRICA**

Independent examiner's report to the trustees of Safe Child Africa ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S W Hinnigan FCA CTA
Scott & Wilkinson LLP
Chartered Accountants
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

Date:

SAFE CHILD AFRICA

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
Income and endowments from					
Donations and legacies	2	40,867	-	40,867	48,813
Expenditure on					
Charitable activities	3				
Advocacy		5,208	-	5,208	7,458
Education		9,165	-	9,165	10,598
Protection		25,286	-	25,286	29,551
Total		<u>39,659</u>	<u>-</u>	<u>39,659</u>	<u>47,607</u>
NET INCOME		<u>1,208</u>	<u>-</u>	<u>1,208</u>	<u>1,206</u>
Reconciliation of funds					
Total funds brought forward		<u>3,789</u>	<u>8,930</u>	<u>12,719</u>	<u>11,513</u>
Total funds carried forward		<u><u>4,997</u></u>	<u><u>8,930</u></u>	<u><u>13,927</u></u>	<u><u>12,719</u></u>

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
Current assets					
Debtors	9	2,029	-	2,029	1,448
Cash at bank and in hand		4,442	8,930	13,372	12,746
		<u>6,471</u>	<u>8,930</u>	<u>15,401</u>	<u>14,194</u>
Creditors					
Amounts falling due within one year	10	(1,474)	-	(1,474)	(1,475)
		<u>4,997</u>	<u>8,930</u>	<u>13,927</u>	<u>12,719</u>
Net current assets					
		<u>4,997</u>	<u>8,930</u>	<u>13,927</u>	<u>12,719</u>
Total assets less current liabilities		<u>4,997</u>	<u>8,930</u>	<u>13,927</u>	<u>12,719</u>
NET ASSETS		<u>4,997</u>	<u>8,930</u>	<u>13,927</u>	<u>12,719</u>
Funds					
	11				
Unrestricted funds				4,997	3,789
Restricted funds				8,930	8,930
Total funds				<u>13,927</u>	<u>12,719</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Mr J Trevett - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity is a charity limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**2. Donations and legacies**

	2020	2019
	£	£
Donations	36,205	43,643
Gift aid	4,662	5,020
Trusts and foundations	-	150
	<u>40,867</u>	<u>48,813</u>

3. Charitable activities costs

	Direct Costs	Grant funding of activities (see note 4)	Support costs (see note 5)	Totals
	£	£	£	£
Advocacy	2,492	1,494	1,222	5,208
Education	2,517	5,427	1,221	9,165
Protection	2,526	21,539	1,221	25,286
	<u>7,535</u>	<u>28,460</u>	<u>3,664</u>	<u>39,659</u>

4. Grants payable

	2020	2019
	£	£
Advocacy	1,494	1,665
Education	5,427	4,776
Protection	21,539	23,730
	<u>28,460</u>	<u>30,171</u>

The total grants paid to institutions during the year was as follows:

	2020	2019
	£	£
Stepping Stones Model School	3,383	3,205
Bebor International School	2,044	1,571
Basic Rights Counsel Initiative	17,248	18,339
SYDRI	4,844	5,993
Humanitarian League	941	1,063
	<u>28,460</u>	<u>30,171</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

5. Support costs

	Governance costs
	£
Advocacy	1,222
Education	1,221
Protection	1,221
	<u>3,664</u>

Support costs, included in the above, are as follows:

Governance costs

	Advocacy	Education	Protection	2020 Total activities	2019 Total activities
	£	£	£	£	£
Postage and stationery	12	13	13	38	50
Accountancy fees	469	468	468	1,405	973
Computer software and maintenance	443	442	442	1,327	1,228
Office expenses	60	60	60	180	180
Consultancy fees	-	-	-	-	1,250
Bank charges	238	238	238	714	302
	<u>1,222</u>	<u>1,221</u>	<u>1,221</u>	<u>3,664</u>	<u>3,983</u>

6. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

7. Comparatives for the statement of financial activities

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
Income and endowments from			
Donations and legacies	48,663	150	48,813
Expenditure on Charitable activities			
Advocacy	7,458	-	7,458
Education	10,448	150	10,598
Protection	29,551	-	29,551
Total	<u>47,457</u>	<u>150</u>	<u>47,607</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

7. Comparatives for the statement of financial activities - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME	1,206	-	1,206
Reconciliation of funds			
Total funds brought forward	2,583	8,930	11,513
Total funds carried forward	<u>3,789</u>	<u>8,930</u>	<u>12,719</u>

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examination fee of £1,405 (2019 - £973).

9. Debtors: amounts falling due within one year

	2020 £	2019 £
Trade debtors	969	744
Other debtors	1,060	704
	<u>2,029</u>	<u>1,448</u>

10. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	274	515
Accruals and deferred income	1,200	960
	<u>1,474</u>	<u>1,475</u>

11. Movement in funds

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	3,789	1,208	4,997
Restricted funds			
Restricted education	8,930	-	8,930
TOTAL FUNDS	<u>12,719</u>	<u>1,208</u>	<u>13,927</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

11. Movement in funds - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,867	(39,659)	1,208
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>40,867</u>	<u>(39,659)</u>	<u>1,208</u>

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
General fund	2,583	1,206	3,789
Restricted funds			
Restricted education	8,930	-	8,930
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>11,513</u>	<u>1,206</u>	<u>12,719</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,663	(47,457)	1,206
Restricted funds			
Restricted education	150	(150)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>48,813</u>	<u>(47,607)</u>	<u>1,206</u>

12. Related party disclosures

During the year the charity was charged for management services provided by Keep & Castle Management Ltd totalling £nil (2019: £5,000), with an outstanding creditor balance at the year ended 31 December 2020 of £nil (2019: £nil).

The ultimate controlling party is a trustee of the charity, Mr J Trevett.

SAFE CHILD AFRICA**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020	2019
	£	£
Income and endowments		
Donations and legacies		
Donations	36,205	43,643
Gift aid	4,662	5,020
Trusts and foundations	-	150
	<u>40,867</u>	<u>48,813</u>
Total incoming resources	40,867	48,813
Expenditure		
Charitable activities		
Fundraising costs	7,022	9,157
Consultancy fees	-	3,750
Currency commission	70	77
Computer software	443	469
Grants to institutions	28,460	30,171
	<u>35,995</u>	<u>43,624</u>
Support costs		
Governance costs		
Postage and stationery	38	50
Accountancy fees	1,405	973
Computer software and maintenance	1,327	1,228
Office expenses	180	180
Consultancy fees	-	1,250
Bank charges	714	302
	<u>3,664</u>	<u>3,983</u>
Total resources expended	<u>39,659</u>	<u>47,607</u>
Net income	<u>1,208</u>	<u>1,206</u>

This page does not form part of the statutory financial statements