

**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  
9 Dalton Square  
LANCASTER  
LA1 1WD

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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

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

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

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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.

**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.

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

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**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 its 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.

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.

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

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**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

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## **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**

		<b>Unrestricted fund £</b>	<b>Restricted funds £</b>	<b>2022 Total funds £</b>	<b>2021 Total funds £</b>
<b>Income and endowments from</b>	<b>Notes</b>				
Donations and legacies	2	39,518	-	39,518	43,722
<b>Expenditure on</b>					
<b>Charitable activities</b>	3				
Advocacy		1,748	-	1,748	3,665
Education		2,557	-	2,557	12,263
Protection		37,085	-	37,085	21,638
<b>Total</b>		41,390	-	41,390	37,566
<b>NET INCOME/(EXPENDITURE)</b>		(1,872)	-	(1,872)	6,156
<b>Reconciliation of funds</b>					
Total funds brought forward		17,632	2,451	20,083	13,927
<b>Total funds carried forward</b>		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 £
<b>Current assets</b>					
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>
<b>Creditors</b>					
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>
<b>Net current assets</b>					
		<u>15,760</u>	<u>2,451</u>	<u>18,211</u>	<u>20,083</u>
<b>Total assets less current liabilities</b>		<u>15,760</u>	<u>2,451</u>	<u>18,211</u>	<u>20,083</u>
<b>NET ASSETS</b>		<u>15,760</u>	<u>2,451</u>	<u>18,211</u>	<u>20,083</u>
<b>Funds</b>	11				
Unrestricted funds				15,760	17,632
Restricted funds				2,451	2,451
<b>Total funds</b>				<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**

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**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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

	<b>Direct Costs</b>	<b>Grant funding of activities (see note 4)</b>	<b>Support costs (see note 5)</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

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

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

**Governance costs**

	<b>Advocacy</b>	<b>Education</b>	<b>Protection</b>	<b>2022 Total activities</b>	<b>2021 Total activities</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**

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

	<b>Unrestricted fund £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>NET INCOME/(EXPENDITURE)</b>	12,635	(6,479)	6,156
<b>Reconciliation of funds</b>			
Total funds brought forward	4,997	8,930	13,927
<b>Total funds carried forward</b>	<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**

	<b>2022 £</b>	<b>2021 £</b>
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**

	<b>2022 £</b>	<b>2021 £</b>
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**

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

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

**Comparatives for movement in funds**

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

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

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

	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
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>
<b>Total incoming resources</b>	39,518	43,722
<b>Expenditure</b>		
<b>Charitable activities</b>		
Fundraising costs	861	2,301
Grants to institutions	36,933	31,857
	<u>37,794</u>	<u>34,158</u>
<b>Support costs</b>		
<b>Governance costs</b>		
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>
<b>Net (expenditure)/income</b>	<u>(1,872)</u>	<u>6,156</u>

This page does not form part of the statutory financial statements