

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

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 14

**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.

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

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.

**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**

		Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
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 on 24/09/2024 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 2023**

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	<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	<u>37,085</u>	<u>-</u>	<u>37,085</u>
Total	41,390	-	41,390

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

7. Comparatives for the statement of financial activities - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(1,872)	-	(1,872)
Reconciliation of funds			
Total funds brought forward	17,632	2,451	20,083
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 £
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 £
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 £
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 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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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)
	<hr/>	<hr/>	<hr/>
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.