

REGISTERED COMPANY NUMBER: 07419561 (England and Wales)
REGISTERED CHARITY NUMBER: 1142328

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2022
for
KEEPING CHILDREN SAFE

Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

	Page
Report of the Trustees	1 to 8
Report of the Independent Auditors	9 to 11
Statement of Financial Activities	12
Balance Sheet	13
Cash Flow Statement	14
Notes to the Cash Flow Statement	15
Notes to the Financial Statements	16 to 24

**Report of the Trustees
for the Year Ended 31 March 2022**

In 2021-22, Keeping Children Safe strengthened child safeguarding of 1,411 organisations of all types and sizes operating in 141 countries.

KCS continued to prioritise supporting small organisations serving victims and survivors of abuse and welcomed 29 new members to the international members' network. In addition, Keeping Children Safe convened two international online conferences on child safeguarding: Child Safeguarding and Faith and a global conference on child safeguarding in Spanish. Together both events attracted 2,411 participants and engaged 1,090 organisations.

Following extensive consultation, a new five-year strategic plan was developed for 2023 - 27 with the following strategic priorities:

- To empower children, families and communities to realise their right to be safe in all organisations.
- To accompany individuals and practitioners around the world to build safer organisations for children.
- To advocate to change the systems and challenge the organisations that expose children to abuse.

I look forward to reporting on our progress and continued development in 2022 - 23.

Sarah Blakemore
Chief Executive

**Report of the Trustees
for the Year Ended 31 March 2022**

OBJECTIVES AND ACTIVITIES

Objectives and aims

Who we are and what we do

Keeping Children Safe is a membership network of organisations working together to increase safeguards offered to children. There are currently 120 members from across the world.

Our activities are designed to build the capacity of organisations and people to protect and safeguard the children they work with or with whom they come into contact. Organisations that adopt our standards and implement them fully, are safer places for children. Their operations, activities and people work to the Do No Harm principle, preventing the abuse and exploitation of children and ensuring that they report on children who are at risk and children who have been subjected to violence.

Vision

Keeping Children Safe's vision is for all children to have a safe and healthy development into adulthood.

Mission

Keeping Children Safe's mission is to work with organisations to safeguard children globally from all forms of exploitation, abuse and violations of their rights. We advocate for the universal adoption and monitoring of international standards on safeguarding, build the capacity of organisations to safeguard children and work to advance a global movement of organisations committed to ensure that their staff, operations and programmes do no harm to children.

Objectives

Objective 1: To prevent the abuse of children, protect the rights and dignity of victims /survivors and help bring their abusers to justice, by advocating for all organisations to be held to account against tough international child safeguarding standards.

Objective 2: To research, collate and create child safeguarding best practices; develop specialised knowledge and training and integrate safeguarding across all types and sizes of organisations.

Objective 3: To strengthen and grow KCS's international safeguarding network by recruiting and engaging organisations committed to upholding and championing International Child Safeguarding Standards

Public benefit

Our strategic plan is developed to ensure we provide public benefit and achieve our objectives as set out in our governing document. The KCS Board of Trustees regularly monitors and reviews the success of the organisation in delivering its objectives which are:

1. To empower children, families and communities to realise their right to be safe in all organisations.
2. To accompany individuals and practitioners around the world to build safer organisations for children.
3. To advocate to change the systems and challenge the organisations that expose children to abuse.

The Trustees confirm, in the light of the guidance contained in the Charity Commission's general guidance on public benefit, that these aims fully meet the public benefit test and that all the activities of the charity, described in this report of the Trustees, are undertaken in pursuit of these aims.

Report of the Trustees
for the Year Ended 31 March 2022

ACHIEVEMENT AND PERFORMANCE

Key achievements for the year

In 2021 - 22, Keeping Children Safe trained 3,444 people and supported 1,411 organisations to strengthen their child safeguarding frameworks in line with the International Child Safeguarding Standards. There are four standards:

- 1. Standard 1: Policy** - The development of a policy that describes how an organisation is committed to preventing harm to children, outlining the steps that must be taken should an incident occur.
- 2. Standard 2: People** - The identification of clear responsibilities and expectations for all staff and associates, supporting them to understand and act accordingly.
- 3. Standard 3: Procedures** - The creation of a child-safe environment by implementing high-quality safeguarding procedures that are applied in all programmes and activities.
- 4. Standard 4: Accountability** - The regular monitoring and review of an organisation's safeguarding measures.

Due to the ongoing impact of the global pandemic the majority of training and support was conducted online. Direct training on child safeguarding was conducted with 28 organisations and technical support was provided to 38 organisations in 141 countries.

KCS supports a global network of member organisations of all types and sizes. In 2021 - 22, KCS continued to prioritise small organisations serving victims and survivors of abuse in low-income countries. All KCS members receive the following support:

- A free introductory workshop on child safeguarding tailored to the needs of the organisation and open to all staff.
- Guidance on creating a child safeguarding policy and implementation plan to meet International Child Safeguarding Standards.
- Ongoing coaching, mentoring and technical advice in English, French, or Spanish
- Free workshops on specific safeguarding issues for all staff.
- An invitation to our Members' Conferences and other online events with access to live talks, Q&A sessions presented by practitioners around the world.
- Access to collaborative online courses for international child safeguarding practitioners.

In addition, 54 activities were conducted to engage members. These included: webinars, supporting the development of resources, engaging with wider networks, online advice surgeries and other types of outreach.

In 2021 - 22, 30 new members joined the network. These included:

Action Intégrée Pour le Relèvement Communautaire et la Protection de l'Environnement (AIRCPE)
Amna
Art for Children
Asia Collaborative Mission Services (AsiaCMS)
Asociación Entre Amigos de Sevilla
Bethany Christian Services Global, LLC
Cities for Children
Club Bolívar
East Rand Excellent Soccer Academy
Elgon Centre for Education

**Report of the Trustees
for the Year Ended 31 March 2022**

European Network for the Work with Perpetrators of Domestic Violence-WWP EN
Foundations and Donors Interested in Catholic Activities (FADICA)
Future Hope Integrated Development Organisation (FHIDO)
Future Leaders Initiatives Sierra Leone
Good Neighbors
HopeCo
International Cocoa Initiative
Jahan International School
Katholische Jungschar Österreichs (KJSÖ) - Catholic Childrens' Movement of Austria
Laudato Si Movement
Life Change Rukwa Development Organization (LCRDO)
LOTO
Path to Prosper
Rotary Club Prague International
Sanid Organization for Relief and Development - SORD
Singapore international School
SPEAKS
Specchio Magico
The Kick Project
World Child Cancer UK

Keeping Children Safe offers a child safeguarding certification scheme for organisations. This rigorous 10-stage process offers external verification by practitioners that child safeguarding measures are 'fit for purpose' and the right to use the KCS Certified Member logo, a visible symbol of quality performance in child safeguarding.

The following organisations undertook KCS certification:

1. Asociación Entre Amigos de Sevilla
2. SOS Children's Villages Spain
3. Federación Internacional de Fe y Alegria
4. Conacmi (Re-certification)
5. Maristas Mediterranea
 - FMCh Córdoba (Spain)
 - FMCh Jaén (Spain)
 - FMCh Málaga (Spain)
 - Hogar Champagnat Torrent (Spain)
 - Maristas Algemesí (Spain)
 - Maristas Badajoz (Spain)
 - Maristas Córdoba (Spain)
 - Maristas Málaga (Spain)
 - Maristas Murcia (Spain)
 - Maristas Sanlúcar la Mayor (Spain)
 - Maristas Giugliano (Italy)
 - Maristes Champville (Lebanon)
6. United World Schools
 - United World Schools - Nepal
 - United World Schools - Cambodia
7. Marists L'Hermitage
 - Marists L'Hermitage - Catalunya
 - Marists L'Hermitage - Greece
 - Marists L'Hermitage - France

**Report of the Trustees
for the Year Ended 31 March 2022**

- Marists L'Hermitage - Hungary

FINANCIAL REVIEW

Financial position

Incoming resources for the period were £370,785 (2021: £370,239) and resources expended were £484,750 (2021: £472,365) resulting in net outgoing resources of £93,965 (2021: £102,126).

Total reserves amounted to £175,362 (2021: £269,327) of which there were nil restricted reserves for this year (2021: £26,849).

Investment policy and objectives

The Charity's policy is to invest all cash balances in excess of day-to-day requirements in interest bearing bank accounts.

Reserves policy

The Trustees have established a reserves policy. It is the intention to maintain the reserves to fund at least six-months operational expenditure. Details of the restricted funds are set out in Note 14 to the financial statements.

FUTURE PLANS

Our top priorities for 2021 - 22 are:

Keeping Children Safe will continue to build our capacity as:

- A powerful global advocate for ending institutional child abuse and protecting the rights and dignity of victims and survivors
- A trusted provider of context specific, culturally sensitive, independent, quality-assured and open-source child safeguarding resources, information and training
- The leading international convener and supporter of organisations committed to upholding and championing International Child Safeguarding Standards
- A credible source of rigorous agenda setting research to drive effectiveness and innovation and build the evidence base on child safeguarding.

With thanks to our funders

OAK Foundation

The Oak Foundation provided a further £66,838 of funding for KCS to provide a package of child safeguarding support to organisations during 2020 - 21. Funds of £26,849 were carried forward into 2021 - 22 to continue to support to these organisations. The needs of organisations working in low-income countries were prioritised as were those who were working in conflict and crisis zones across the world. As a result of this award Keeping Children Safe have been able to offer free support on safeguarding to a broad range of organisations supporting victims and survivors of abuse in English, French and Spanish.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. In July 2020, the governing document was replaced by new Articles of Association and the charity's name was changed to Keeping Children Safe these changes were registered at Companies House and the Charity Commission.

**Report of the Trustees
for the Year Ended 31 March 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees are sought in terms of the expertise required by the Trust as well as their commitment to children's participation. The Trustee Board has recently been strengthened with the recruitment of several new Trustees who bring a variety of relevant skills and expertise.

Induction and training of new trustees

Trustees are oriented by staff and the Chair on the work and direction of the Trust and are familiarised with the Child Protection Policy. Staff inform Trustees of training which they can avail themselves of from time-to-time. Trustees may also accompany staff to meet partners either in the UK or abroad, on an expenses-only basis.

Risk management and internal controls

The Trustees have overall responsibility for ensuring that the organisation operates an appropriate system of controls, financial and otherwise, to provide reasonable assurance that:

- the charity is operating efficiently and effectively
- proper records are maintained and financial information, used within the charity or for publication, is reliable
- the charity complies with relevant laws and regulations.

The Finance and Risk Committee is responsible for monitoring the effectiveness of the internal controls and reports to the board the results of such monitoring. This is achieved through

- regular reviews of the Risk Register to identify and manage risks
- reviews of operational policies and procedures ensuring appropriate financial controls are in place
- business plans, annual budget and cash flow forecasts
- regular consideration by the Trustees of actual results compared to budgets and forecasts
- regular reviews of financial procedures.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07419561 (England and Wales)

Registered Charity number

1142328

Registered office

49 High Street
SKIPTON
North Yorkshire
BD23 1DT

**Report of the Trustees
for the Year Ended 31 March 2022**

**Trustees
NAME**

Current position/length of time on Board

Steven Paul Smith	Chairman /Appointed 10 December 2015
Theophane Nikyema	Appointed 10 December 2015
Benyam Dawit Mezmur	Appointed 10 December 2015
Kgomotso Tshaka	Appointed 26 October 2016
Jonathan Mark Brown	Appointed 6 March 2018
Robert Shilling	Appointed 6 March 2018
Pauline Janet Douglas	Appointed 10 May 2021
Robin David Smith	Appointed 10 May 2021

Organisational Structure

Keeping Children Safe has eight members of staff,

Sarah Blakemore	Chief Executive / Appointed 23 March 2015
Alex Dressler	Head of Capacity Building /Appointed 18 April 2011
Helen Carter	Head of Finance and Operations / Appointed 4 April 2016
William Harris	Child Safeguarding Network Manager / Appointed 4 January 2019
Luisa Fontanazza	Communications Specialist / Appointed 20 September 2017
Juan Diego Oquendo Morales	Child Safeguarding Advisor / Appointed 15 April 2019
Christian Guthier	Head of Communications and Network Development /Appointed 13 May 2019
Valentina Mirabolano	Advocacy and Research Project ManagerAppointed 19 February 2020

Auditors

Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Solicitors

Russell-Cooke Solicitors
2 Putney Hill
London
SW15 6AB

Bankers

Co-operative Bank
PO Box 250, Skelmersdale
WN8 6WT

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Keeping Children Safe for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**Report of the Trustees
for the Year Ended 31 March 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Knox Cropper LLP, were appointed as the charity's auditors during the year and have expressed their willingness to continue in that capacity.

Approved by order of the board of trustees on 5 December 2022 and signed on its behalf by:

S P Smith - Trustee

Opinion

We have audited the financial statements of Keeping Children Safe (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- The Charitable Company is required to comply with both company law and charity law and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.
- We gained an understanding of how the charitable company complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charitable company's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

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

Use of our report

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

Stephen Anderson (Senior Statutory Auditor)
for and on behalf of Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

5 December 2022

KEEPING CHILDREN SAFE

Statement of Financial Activities for the Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,112	-	1,112	804
Charitable activities					
Children's protection and welfare		8,811	-	8,811	75,943
Child safeguarding technical support		376,771	-	376,771	293,492
Other income		4,091	-	4,091	-
Total		<u>390,785</u>	<u>-</u>	<u>390,785</u>	<u>370,239</u>
EXPENDITURE ON					
Raising funds	4	-	-	-	2,613
Charitable activities					
Children's protection and welfare	5	-	26,849	26,849	45,045
Child safeguarding technical support		457,901	-	457,901	424,707
Total		<u>457,901</u>	<u>26,849</u>	<u>484,750</u>	<u>472,365</u>
NET INCOME/(EXPENDITURE)		(67,116)	(26,849)	(93,965)	(102,126)
RECONCILIATION OF FUNDS					
Total funds brought forward		242,478	26,849	269,327	371,453
TOTAL FUNDS CARRIED FORWARD		<u>175,362</u>	<u>-</u>	<u>175,362</u>	<u>269,327</u>

The notes form part of these financial statements

Balance Sheet
31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Debtors	12	84,940	-	84,940	69,104
Cash at bank and in hand		<u>161,512</u>	<u>-</u>	<u>161,512</u>	<u>225,178</u>
		246,452	-	246,452	294,282
CREDITORS					
Amounts falling due within one year	13	(71,090)	-	(71,090)	(24,955)
NET CURRENT ASSETS		<u>175,362</u>	<u>-</u>	<u>175,362</u>	<u>269,327</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		175,362	-	175,362	269,327
NET ASSETS		<u>175,362</u>	<u>-</u>	<u>175,362</u>	<u>269,327</u>
FUNDS	14				
Unrestricted funds				175,362	242,478
Restricted funds				-	26,849
TOTAL FUNDS				<u>175,362</u>	<u>269,327</u>

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 December 2022 and were signed on its behalf by:

S P Smith - Trustee

KEEPING CHILDREN SAFE

Cash Flow Statement for the Year Ended 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	(61,330)	12,142
Interest paid		<u>(2,336)</u>	<u>(1,157)</u>
Net cash (used in)/provided by operating activities		<u>(63,666)</u>	<u>10,985</u>
Change in cash and cash equivalents in the reporting period		(63,666)	10,985
Cash and cash equivalents at the beginning of the reporting period		<u>225,178</u>	<u>214,193</u>
Cash and cash equivalents at the end of the reporting period		<u>161,512</u>	<u>225,178</u>

The notes form part of these financial statements

KEEPING CHILDREN SAFE

Notes to the Cash Flow Statement for the Year Ended 31 March 2022

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(93,965)	(102,126)
Adjustments for:		
Interest paid	2,336	1,157
(Increase)/decrease in debtors	(15,836)	117,085
Increase/(decrease) in creditors	46,135	(3,974)
Net cash (used in)/provided by operations	<u>(61,330)</u>	<u>12,142</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	225,178	(63,666)	161,512
	<u>225,178</u>	<u>(63,666)</u>	<u>161,512</u>
Total	<u>225,178</u>	<u>(63,666)</u>	<u>161,512</u>

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.

Going Concern

After reviewing the charity's forecasts and projections, the trustees' have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

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.

Allocation and apportionment of costs

Expenditure is allocated between Cost of Generating Funds, Charitable Activities and Governance Costs on an actual basis where possible. Where actual allocation are not possible, apportionments are made based principally on employee time. The policy of apportionment is consistently applied year on year although the specific bases adopted will vary year on year with changing circumstances.

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.

1. ACCOUNTING POLICIES - continued**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing the financial statements.

2. DONATIONS AND LEGACIES

	2022 £	2021 £
Donations	<u>1,112</u>	<u>804</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2022 £	2021 £
Grants	-	66,838
Conference income	8,811	9,105
Capacity building income	299,135	230,166
Online course income	6,175	-
Membership fees	71,461	63,326
	<u>385,582</u>	<u>369,435</u>

Grants received, included in the above, are as follows:

	2022 £	2021 £
Oak Foundation Oakpiece	<u>-</u>	<u>66,838</u>

KEEPING CHILDREN SAFE

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

4. RAISING FUNDS

Raising donations and legacies

	2022 £	2021 £
Fundraising	<u>-</u>	<u>2,613</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Children's protection and welfare	26,849	-	-	26,849
Child safeguarding technical support	408,939	4,834	44,128	457,901
	<u>435,788</u>	<u>4,834</u>	<u>44,128</u>	<u>484,750</u>

6. GRANTS PAYABLE

	2022 £	2021 £
Child safeguarding technical support	<u>4,834</u>	<u>2,594</u>

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

	2022 £	2021 £
KCS USA	<u>4,834</u>	<u>2,594</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Child safeguarding technical support	<u>40,818</u>	<u>3,310</u>	<u>44,128</u>

KEEPING CHILDREN SAFE

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Auditors' remuneration	<u>3,310</u>	<u>4,320</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

During the year nil (2020: £5,505) trustees' were paid expenses:

	£	£	2021	2020
Trustee expenses			-	5,505

10. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	423,415	402,721
Other pension costs	<u>20,964</u>	<u>20,848</u>
	<u>444,379</u>	<u>423,569</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Administration and Management	<u>9</u>	<u>9</u>

One employees received emoluments in excess of £60,000.

KEEPING CHILDREN SAFE

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	804	-	804
Charitable activities			
Children's protection and welfare	9,105	66,838	75,943
Child safeguarding technical support	<u>293,492</u>	<u>-</u>	<u>293,492</u>
Total	<u>303,401</u>	<u>66,838</u>	<u>370,239</u>
EXPENDITURE ON			
Raising funds	2,613	-	2,613
Charitable activities			
Children's protection and welfare	-	45,045	45,045
Child safeguarding technical support	<u>423,707</u>	<u>1,000</u>	<u>424,707</u>
Total	<u>426,320</u>	<u>46,045</u>	<u>472,365</u>
NET INCOME/(EXPENDITURE)	(122,919)	20,793	(102,126)
RECONCILIATION OF FUNDS			
Total funds brought forward	365,397	6,056	371,453
TOTAL FUNDS CARRIED FORWARD	<u>242,478</u>	<u>26,849</u>	<u>269,327</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	78,706	67,941
KCS USA Loan	5,000	-
Prepayments	<u>1,234</u>	<u>1,163</u>
	<u>84,940</u>	<u>69,104</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade creditors	6,918	10,435
VAT	6,542	5,151
Other creditors	2,745	1,938
Accruals and deferred income	54,885	7,431
	<u>71,090</u>	<u>24,955</u>

14. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	242,478	(67,116)	175,362
Restricted funds			
Oak Foundation Oakpiece	26,849	(26,849)	-
TOTAL FUNDS	<u>269,327</u>	<u>(93,965)</u>	<u>175,362</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	390,785	(457,901)	(67,116)
Restricted funds			
Oak Foundation Oakpiece	-	(26,849)	(26,849)
TOTAL FUNDS	<u>390,785</u>	<u>(484,750)</u>	<u>(93,965)</u>

14. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	365,397	(122,919)	242,478
Restricted funds			
Oak Foundation Oakpiece	6,056	20,793	26,849
TOTAL FUNDS	<u>371,453</u>	<u>(102,126)</u>	<u>269,327</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	303,401	(426,320)	(122,919)
Restricted funds			
Oak Foundation Oakpiece	66,838	(46,045)	20,793
TOTAL FUNDS	<u>370,239</u>	<u>(472,365)</u>	<u>(102,126)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	365,397	(190,035)	175,362
Restricted funds			
Oak Foundation Oakpiece	6,056	(6,056)	-
TOTAL FUNDS	<u>371,453</u>	<u>(196,091)</u>	<u>175,362</u>

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	694,186	(884,221)	(190,035)
Restricted funds			
Oak Foundation Oakpiece	66,838	(72,894)	(6,056)
TOTAL FUNDS	<u>761,024</u>	<u>(957,115)</u>	<u>(196,091)</u>

Restricted funds represent unspent balances on grants received from the following sources for the specific purposes stated:

OAK Foundation

The grant funding is for developing and implementing child protection policies and procedures, raising the profile of Keeping Children Safe Coalition (KCS) and influencing key policy and decision-makers on child protection. The funding received in the year provided a package of child safeguarding support to organisations worldwide.

15. RELATED PARTY DISCLOSURES

KCS USA is an independent charity registered in United States of America. It has common two officers and four of the trustees with Keeping Children Safe. The charity will support KCS USA until it is financially independent.

It also intendeds to share Intellectual Property and to collaborate on research and to hold conferences that will benefit children worldwide. However the funds will be kept separate.

KCS USA will appoint its own trustees in the Unites States of America once it is financially independent.

During the year grants totalling £4,834 (2021: £2,594) was paid to KCS USA.

Also during the year a loan of £5,000 was given to the charity.

16. IMPACT OF COVID-19 PANDEMIC ON CHARITY

The Trustees have considered the risks and potential impacts of the recent Covid-19 pandemic, which occurred after the Balance Sheet date, including the impact on income.

Income was broadly in line with budget. The charity has been able to function as normal during the pandemic.