

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

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2023**  
**for**  
**KEEPING CHILDREN SAFE**

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

## **KEEPING CHILDREN SAFE**

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## **KEEPING CHILDREN SAFE**

### **Chairman's Report for the Year Ended 31 March 2023**

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In 2022-23, Keeping Children Safe strengthened child safeguarding in 1,340 organisations. We accompanied organisations of all types and sizes from governments, civil society, militaries, schools, sports organisations, the United Nations and the private sector in 178 countries.

As a global network, we actively support each other in advancing child safeguarding in our own organisations and networks, co-produce tools and resources, and share challenges, good practices and ideas, alongside the latest research and evidence. Nineteen new members joined the network in 2022-23, the majority are small organisations in low-income countries.

In addition, Keeping Children Safe convened three international online conferences on child safeguarding: Child Participation, Child Safeguarding and Faith (in Spanish) in Child Safeguarding, Child Safeguarding in Child Protection Systems with hosting more than two-thousand participants from every region of the world representing 1,292 organisations.

I look forward to reporting on our progress towards our global objectives 2023 - 24.

Sarah Blakemore  
Chief Executive

**Report of the Trustees  
for the Year Ended 31 March 2023**

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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 March 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

**Who we are and what we do**

Keeping Children Safe hosts a membership network of organisations working together to increase safeguards offered to children. There are currently 151 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 and mission**

Our mission is to end child abuse in all organisations and our vision is for all children to grow up safe from abuse, exploitation and neglect.

This means that everything we do is driven by the best interests of the child or children.

- We stand up for children's right to be safe, and we believe that all organisations, no matter how big or powerful, should be accountable for safeguarding children.
- We are completely independent, which means we are never influenced by any other organisation, donor or government.
- We are committed to consulting with children, and their caregivers, and taking their views into account.

**Objectives**

- 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.

**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.

**Report of the Trustees  
for the Year Ended 31 March 2023**

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**ACHIEVEMENT AND PERFORMANCE**

**Key achievements for the year**

In 2022 - 23, Keeping Children Safe trained 3,176 people and supported 1,340 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.

This included technical support, training, mentoring and quality assurance on all aspects of child safeguarding including: developing organisational policies and procedures, leadership and organisational culture, investigations and responding to safeguarding allegations, integrating safeguarding into national child protection systems, and child participation in safeguarding.

**Our members**

KCS supports a global network of member organisations of all types and sizes. In 2022 - 23, KCS continued to prioritise small organisations serving victims and survivors of abuse in low-income countries. All KCS members receive the following support:

1. An **independent confidential assessment** to understand the needs of the organisation and how we can support them.
2. An **introductory webinar** on child safeguarding, tailored to the needs of the organisation and open to all staff.
3. A **review of the child safeguarding policy** or guidance on creating a child safeguarding policy and an implementation plan to meet the International Child Safeguarding Standards.
4. Ongoing **coaching, mentoring and technical advice** in English or Spanish.
5. **Urgent advice** to help manage child safeguarding concerns.
6. Support on dealing with donor safeguarding requirements.
7. Free **safeguarding tools and templates**.
8. Free, priority **invitations to all our conferences** and other online events and access to live talks and Q&A sessions presented by experienced practitioners, researchers and decision-makers from around the world.
9. Discounted **access to our online courses** for international child safeguarding practitioners. Free for members whose fees are waived.
10. Discounts on **support and training services**.
11. Access to our **network forums**, including the members WhatsApp group, our dedicated membership webinars and annual members meetings.
12. A dedicated **members-only newsletter**.
13. The opportunity to **share work and resources**, across our social media, website, conferences and networking forums.
14. Use of the **KCS Network Logo**, to highlight the organisations commitment to protecting children from abusers.
15. An **annual review of membership benefits** with a tailored plan to follow up.

In addition, a number of additional 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 2022 - 23, 19 new members joined the network. These included:

**Report of the Trustees  
for the Year Ended 31 March 2023**

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- 1) Transformatelife
- 2) Peace Matunda
- 3) Team Work Afrika
- 4) Rosa Care Organisation
- 5) Legal Literacy Nepal
- 6) Integrated Life Support for Women and Children Initiative (ILSWACI)
- 7) Too Young To Wed
- 8) The Dihya Foundation
- 9) A Chance in Life
- 10) Tushinde Children's Trust
- 11) The Child Friendly Governance Project
- 12) Divine Benevolent Care Organisation
- 13) World Educare Network
- 14) Femme en Action pour le Progrès Social (FAPROS)
- 15) Handmaid Children Home
- 16) Oselobua Family Foundation (OSEFAFO)
- 17) The Duke of Edinburgh International Award Zambia
- 18) David Bassey Ikpe (DBI) Foundation and Homes
- 19) Rural Soccer Ghana.

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:

- International School Bangkok
- Marists Iberica - Asociación Espiral Loranca
- Marists Iberica - Colegio Chamberí
- Marists Iberica - Colegio Champagnat
- Marists Iberica - Colegio El Pilar
- Marists Iberica - Colegio El Salvador
- Marists Iberica - Colegio Santa Maria
- Marists Iberica - Colegio Santa María La Real
- Marists Iberica - Jado Ikastetxea
- Marists Iberica - San José Maristak
- Marists Iberica - Headquarters
- Promoting Equality in African Schools (PEAS) - Zambia
- Promoting Equality in African Schools (PEAS) - UK
- Promoting Equality in African Schools (PEAS) - Uganda
- UiPath Foundation

## **FINANCIAL REVIEW**

### **Financial position**

Incoming resources for the period were £529,614 (2022: £390,785) and resources expended were £470,418 (2022: £484,750) resulting in net incoming resources of £59,196 (2022: (£93,965) outgoing).

Total reserves amounted to £234,558 (2022: £175,362) of which restricted reserves amounted to £10,448 (2022: £nil). The restricted funds carried forward to 2023-2024 represent funding received for the completion of the project.

### **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.

**Report of the Trustees  
for the Year Ended 31 March 2023**

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**FINANCIAL REVIEW**

**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 13 to the financial statements.

**FUTURE PLANS**

Our top priorities for 2023 - 24 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.

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.

With thanks to our funders:

**OAK Foundation**

The Oak Foundation provided a further £10,000 of funding for KCS to provide a package of child safeguarding support to organisations in Moldova during 2022 - 23.

**Kindernotlife**

Kindernotlife (KNH) provided funding of £20,118 for the KCS Protecting Ukrainian Refugee Children from Abuse project this provided a package of resource to support local organisations which were made available in six languages.

**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.

**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.

**Report of the Trustees  
for the Year Ended 31 March 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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

**Trustees**

**NAME**

Steven Paul Smith  
Theophane Nikyema  
Benyam Dawit Mezmur  
Kgomotso Tshaka  
Jonathan Mark Brown  
Robert Shilling  
Pauline Janet Douglas  
Robin David Smith

**Current position/length of time on Board**

Chairman /Appointed 10 December 2015  
Appointed 10 December 2015  
Appointed 10 December 2015  
Appointed 26 October 2016  
Appointed 6 March 2018  
Appointed 6 March 2018  
Appointed 10 May 2021  
Appointed 10 May 2021

**Organisational Structure**

Keeping Children Safe has nine 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
Stefan Yordanov	Senior Child Safeguarding Programme Manager / Appointed 24 July 2017
Luisa Fontanazza	Communications Specialist / Appointed 20 September 2017
Juan Diego Oquendo Morales	Child Safeguarding Advisor / Appointed 15 April 2019
Samuel Gordon	Global Membership and Events Programme Officer / Appointed 12 December 2022
Valentina Mirabolano	Advocacy and Research Project Manager Appointed 19 February 2020
Josefina Möhle	Global Communications Assistant / Appointed 16 January 2023

**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.

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**Report of the Trustees  
for the Year Ended 31 March 2023**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Stephen Anderson FCCA  
Knox Cropper LLP  
Chartered Accountants  
153 -155 London Road  
Hemel Hempstead  
Hertfordshire  
HP3 9SQ

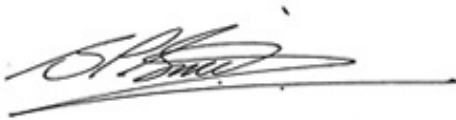
**Solicitors**

Russell-Cooke Solicitors  
2 Putney Hill, London.  
SW15 6AB

**Bankers**

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

Approved by order of the board of trustees on 4 December 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'S P Smith', with a long horizontal line extending to the right.

S P Smith - Trustee

## Independent Examiner's Report to the Trustees of Keeping Children Safe

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### Independent examiner's report to the trustees of Keeping Children Safe ('the Company')

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.



Stephen Anderson FCCA

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

4 December 2023

**KEEPING CHILDREN SAFE****Statement of Financial Activities  
for the Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	<b>2023 Total funds £</b>	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<b>3,600</b>	-	<b>3,600</b>	1,112
<b>Charitable activities</b>	3				
Children's protection and welfare		<b>396,992</b>	<b>126,522</b>	<b>523,514</b>	385,582
Other income		<u><b>2,500</b></u>	<u>-</u>	<u><b>2,500</b></u>	<u>4,091</u>
<b>Total</b>		<u><b>403,092</b></u>	<u><b>126,522</b></u>	<u><b>529,614</b></u>	<u><b>390,785</b></u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Children's protection and welfare		<b>178,351</b>	<b>116,074</b>	<b>294,425</b>	270,299
Child safeguarding technical support		<u><b>175,993</b></u>	<u>-</u>	<u><b>175,993</b></u>	<u>214,451</u>
<b>Total</b>		<u><b>354,344</b></u>	<u><b>116,074</b></u>	<u><b>470,418</b></u>	<u><b>484,750</b></u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>48,748</b>	<b>10,448</b>	<b>59,196</b>	(93,965)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u><b>175,362</b></u>	<u>-</u>	<u><b>175,362</b></u>	<u>269,327</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>224,110</b></u>	<u><b>10,448</b></u>	<u><b>234,558</b></u>	<u><b>175,362</b></u>

The notes form part of these financial statements

**KEEPING CHILDREN SAFE (REGISTERED NUMBER: 07419561)****Balance Sheet  
31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	11	<b>109,644</b>	-	<b>109,644</b>	84,940
Cash at bank and in hand		<b>129,140</b>	<b>10,448</b>	<b>139,588</b>	161,512
		<b>238,784</b>	<b>10,448</b>	<b>249,232</b>	246,452
<b>CREDITORS</b>					
Amounts falling due within one year	12	<b>(14,674)</b>	-	<b>(14,674)</b>	(71,090)
<b>NET CURRENT ASSETS</b>		<b>224,110</b>	<b>10,448</b>	<b>234,558</b>	175,362
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>224,110</b>	<b>10,448</b>	<b>234,558</b>	175,362
<b>NET ASSETS</b>		<b>224,110</b>	<b>10,448</b>	<b>234,558</b>	175,362
<b>FUNDS</b>	13				
Unrestricted funds				<b>224,110</b>	175,362
Restricted funds				<b>10,448</b>	-
<b>TOTAL FUNDS</b>				<b>234,558</b>	175,362

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 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 4 December 2023 and were signed on its behalf by:



S P Smith - Trustee

The notes form part of these financial statements

**KEEPING CHILDREN SAFE****Cash Flow Statement  
for the Year Ended 31 March 2023**

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	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(20,720)	(61,330)
Interest paid		<u>(1,204)</u>	<u>(2,336)</u>
Net cash used in operating activities		<u>(21,924)</u>	<u>(63,666)</u>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(21,924)</b>	<b>(63,666)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b><u>161,512</u></b>	<b><u>225,178</u></b>
<b>Cash and cash equivalents at the end of the reporting period</b>		<b><u>139,588</u></b>	<b><u>161,512</u></b>

The notes form part of these financial statements

## KEEPING CHILDREN SAFE

### Notes to the Cash Flow Statement for the Year Ended 31 March 2023

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#### 1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	59,196	(93,965)
Adjustments for:		
Interest paid	1,204	2,336
Increase in debtors	(24,704)	(15,836)
(Decrease)/increase in creditors	<u>(56,416)</u>	<u>46,135</u>
Net cash used in operations	<u>(20,720)</u>	<u>(61,330)</u>

#### 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	<u>161,512</u>	<u>(21,924)</u>	<u>139,588</u>
	<u>161,512</u>	<u>(21,924)</u>	<u>139,588</u>
Total	<u>161,512</u>	<u>(21,924)</u>	<u>139,588</u>

The notes form part of these financial statements

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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.

**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.

**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.

## KEEPING CHILDREN SAFE

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 1. ACCOUNTING POLICIES - continued

##### 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

	2023	2022
	£	£
Donations	<u>3,600</u>	<u>1,112</u>

#### 3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Capacity building income	Children's protection and welfare	<b>268,547</b>	299,135
Online course income	Children's protection and welfare	<b>25,938</b>	6,175
Consultancy fees	Children's protection and welfare	<b>32,282</b>	-
Membership fees	Children's protection and welfare	<b>68,225</b>	71,461
Grants	Children's protection and welfare	<b>126,522</b>	-
Conference income	Children's protection and welfare	<b>2,000</b>	8,811
		<u><b>523,514</b></u>	<u>385,582</u>

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

	2023	2022
	£	£
Oak Foundation Core	<b>10,000</b>	-
KNH-Kindernotlife	<b>20,118</b>	-
Ukrainian Refugee Children	<b>41,292</b>	-
Global Online Conferences	<b>55,112</b>	-
	<u><b>126,522</b></u>	<u>-</u>

#### 4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities	Support costs	Totals
	£	(see note 5)	(see note 6)	£
Children's protection and welfare	<b>294,425</b>	-	-	<b>294,425</b>
Child safeguarding technical support	<u>-</u>	<u>543</u>	<u>175,450</u>	<u>175,993</u>
	<u><b>294,425</b></u>	<u><b>543</b></u>	<u><b>175,450</b></u>	<u><b>470,418</b></u>



## KEEPING CHILDREN SAFE

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 5. GRANTS PAYABLE

	2023	2022
	£	£
Child safeguarding technical support	<u>543</u>	<u>4,834</u>

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

	2023	2022
	£	£
KCS USA	<u>543</u>	<u>4,834</u>

#### 6. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
Child safeguarding technical support	<u>173,140</u>	<u>2,310</u>	<u>175,450</u>

#### 7. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Auditors' remuneration	<u>-</u>	<u>3,310</u>

#### 8. TRUSTEES' REMUNERATION AND BENEFITS

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

##### Trustees' expenses

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

#### 9. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	<b>381,513</b>	423,415
Other pension costs	<u>18,666</u>	<u>20,964</u>
	<u><b>400,179</b></u>	<u>444,379</u>

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

	2023	2022
	<u>10</u>	<u>9</u>
Administration and Management		

No employees received emoluments in excess of £60,000.

## KEEPING CHILDREN SAFE

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,112	-	1,112
<b>Charitable activities</b>			
Children's protection and welfare	385,582	-	385,582
Other income	<u>4,091</u>	<u>-</u>	<u>4,091</u>
<b>Total</b>	<u>390,785</u>	<u>-</u>	<u>390,785</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Children's protection and welfare	243,450	26,849	270,299
Child safeguarding technical support	<u>214,451</u>	<u>-</u>	<u>214,451</u>
<b>Total</b>	<u>457,901</u>	<u>26,849</u>	<u>484,750</u>
<b>NET INCOME/(EXPENDITURE)</b>	(67,116)	(26,849)	(93,965)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>242,478</u>	<u>26,849</u>	<u>269,327</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>175,362</u></u>	<u><u>-</u></u>	<u><u>175,362</u></u>

#### 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	104,644	78,706
KCS USA Loan	5,000	5,000
Prepayments	<u>-</u>	<u>1,234</u>
	<u><u>109,644</u></u>	<u><u>84,940</u></u>

## KEEPING CHILDREN SAFE

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	5,535	6,918
VAT	4,191	6,542
Other creditors	1,873	2,745
Accruals and deferred income	3,075	54,885
	<u>14,674</u>	<u>71,090</u>

#### 13. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	175,362	48,748	224,110
<b>Restricted funds</b>			
Ukrainian Refugee Children	-	10,448	10,448
<b>TOTAL FUNDS</b>	<u>175,362</u>	<u>59,196</u>	<u>234,558</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	403,092	(354,344)	48,748
<b>Restricted funds</b>			
Oak Foundation Core	10,000	(10,000)	-
KNH-Kindernotlife	20,118	(20,118)	-
Ukrainian Refugee Children	41,292	(30,844)	10,448
Global Online Conference	55,112	(55,112)	-
	<u>126,522</u>	<u>(116,074)</u>	<u>10,448</u>
<b>TOTAL FUNDS</b>	<u>529,614</u>	<u>(470,418)</u>	<u>59,196</u>

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

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

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

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

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	242,478	(18,368)	224,110
<b>Restricted funds</b>			
Oak Foundation Oakpiece	26,849	(26,849)	-
Ukrainian Refugee Children	-	10,448	10,448
	<u>26,849</u>	<u>(16,401)</u>	<u>10,448</u>
<b>TOTAL FUNDS</b>	<u>269,327</u>	<u>(34,769)</u>	<u>234,558</u>

**13. 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 £
<b>Unrestricted funds</b>			
General fund	793,877	(812,245)	(18,368)
<b>Restricted funds</b>			
Oak Foundation Core	10,000	(10,000)	-
Oak Foundation Oakpiece	-	(26,849)	(26,849)
KNH-Kindernotlife	20,118	(20,118)	-
Ukrainian Refugee Children	41,292	(30,844)	10,448
Global Online Conference	<u>55,112</u>	<u>(55,112)</u>	<u>-</u>
	<u>126,522</u>	<u>(142,923)</u>	<u>(16,401)</u>
<b>TOTAL FUNDS</b>	<u>920,399</u>	<u>(955,168)</u>	<u>(34,769)</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 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 in Moldova.

**KNH - Kindernotlife**

Funding was aimed at Protecting Ukrainian Refugee Children from Abuse in response to the conflict with Russia. We prepared videos, checklists and toolkits, translating them in to six different languages. These were aimed at organisations who were working locally or ones that were working on the ground in Ukraine.

**Ukrainian Refugee Children Fund**

This project was to support the project, Safeguarding Ukrainian Refugee Children.

**Global Online Conferences**

The grant was to support the project Global online conferences on child safeguarding.

**14. 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 intends 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 United States of America once it is financially independent.

During the year grants totalling £543 (2022: £4,834) was paid to KCS USA.

In prior year a loan of £5,000 was given to the charity.