

SAFE NETWORKS
a Charitable Incorporated Organisation
TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS

FOR THE YEAR END
31 March 2023

Safe Networks
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SAFE NETWORKS

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FOR THE YEAR ENDED 31 March 2023



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SAFE NETWORKS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 March 2023



The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2023

Board of Trustees

The charity is a charitable trust, its governance is provided through a board comprising seven trustees. There are elected positions held by trustees for the roles of Chair, Vice Chair and Treasurer.

Other trustees hold governance and management responsibilities which accord with the requirements of the trust deed. The trust deed and the trustees' details are lodged with the Charities Commission however there is an exemption in place protecting the identities of trustees from public disclosure.

Purpose and Aims

The charity's purpose is to eradicate grooming, child sexual exploitation (CSE), human trafficking and modern slavery. We are UK based.

Strategic Objectives

The impact of Covid has been severe and survival necessitated cost reduction strategies. These have been implemented and the charity is currently operating with a small budget in a sustainable and responsible manner.

Our primary focus is on reducing vulnerability through provision of high-quality educational resources which raise awareness about CSE, grooming and modern slavery. These resources are free at the point of use for educators.

We are also supporting development of resources for industry which reduce their risk of exposure to modern slavery. We provide a free service to businesses wishing to increase their transparency whilst protecting against slavery threats.

Social Enterprise Activity

Social Enterprise activity has helped the charity hit its financial targets for the year.

Education

Our team has developed two education packs for schools. The first is our six lesson secondary school pack, designed for teachers to use to educate 14-16yrs old pupils about the risks of grooming, CSE and trafficking.

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 March 2023



These materials are popular in a number of schools and with teachers because all lesson planning is included. The materials provided are without charge and schools continue to use the facility without licence. These materials are regularly reviewed and updated to maintain their relevance with current worldviews.

Our second education pack has been adapted from the first to meet the requirements of primary schools, (year 6 students 10-11yrs). It was launched on our website in September 2022. It continues to generate steady interest from schools.

Demonstrating a Public Good

In the past year uptake by schools has increased by 30%. The education packs help raise awareness about a rapidly growing and serious criminal threat. More importantly it helps young people and their teachers to identify those who are most vulnerable. It provides techniques for supporting such individuals and reducing their levels of vulnerability.

We are also maintaining a number of whistle-blower / reporting mechanisms for businesses, helping them increase their organizations transparency to slavery threats whilst increasing avenues for reporting modern slavery concerns.

Financial Observations

The financial return follows, the headline figures are below:

Total Income £ 38,776

Total Expenditure £ 35,930

There was a surplus of £ 2,846 in the year.

Reserves Policy

It is the policy of the trustees that we hold a cash reserve equivalent to three months' expenditure, although we have achieved this objective this year, cash flow demands, and funding volatility remains a significant threat to that policy.

SAFE NETWORKS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 March 2023



Investment Policy

At present time the charity receives sacrificial support from many of its workers and supporters and whilst this situation continues there is little prospect for investment.

Accounting Policies

The accounts are prepared on a going concern basis. 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 the Republic of Ireland (FRS 102) (effective 1 January 2015).

The Charity's Accountants

The accountants are Satch Consultants Limited based at Chancton House, The Wharf, Midhurst, West Sussex GU9 9PX.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The trustees have considered the charity commission's guidance on public benefit, including 'public benefit: running a charity (PB2)'.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity Safe Networks

Charity registration number 1147308

Principal address 12 Langton Close, Failsworth, Manchester.

SAFE NETWORKS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 March 2023



Trustees

All seven trustees’ details are anonymized by special exemption through the charities commission

Independent Examiner

Name: Robert John Carter

Approved by

the Board of Trustees and signed on its behalf by Anonymized trustee

A handwritten signature in black ink, appearing to read 'SJB', is written on a light blue rectangular background.

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SAFE NETWORKS

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 March 2023



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

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners 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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

A handwritten signature in blue ink, appearing to read 'RJC', is written over a dotted line.

Robert John Carter.

SAFE NETWORKS

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 March 2023



SAFE NETWORKS

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 March 2023



Recommended categories by activity	Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources						
Income and endowments from:						
Donations and legacies	2	29,999.00	2,420.00	0.00	32,419.00	30,351.46
Charitable activities	3	6,357.69	0.00	0.00	6,357.69	400.00
Total		36,356.69	2,420.00	0.00	38,776.69	30,751.46
Resources expended						
Expenditure on:						
Raising funds	4	0.00	0.00	0.00	0.00	62.89
Charitable activities	5, 6	33,510.33	2,420.00	0.00	35,930.33	48,117.24
Other	7	0.00	0.00	0.00	0.00	72.00
Total		33,295.33	2,420.00	0.00	35,930.33	48,252.13
Net income/(expenditure) before investment gains/(losses)		2,846.36	0.00	0.00	2,846.36	(17,500.67)
Net income/(expenditure)		2,846.36	0.00	0.00	2,846.36	(17,500.67)
Net movement in funds		2,846.36	0.00	0.00	2,846.36	(17,500.67)
Reconciliation of funds:						

SAFE NETWORKS

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 March 2023



Total funds brought forward		(1,265.69)	0.00	0.00	(1,265.69)	16,234.98
Total funds carried forward		1,580.67	0.00	0.00	1,580.67	(1265.69)

SAFE NETWORKS

BALANCE SHEET

FOR THE YEAR ENDED 31 March 2023



Recommended categories by activity	Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets						
Tangible assets	10	1.00	0.00	0.00	1.00	216.00
Total fixed assets		1.00	0.00	0.00	1.00	216.00
Current assets						
Debtors	11	444.40	0.00	0.00	444.40	1,278.19
Cash at bank and in hand	12	10,867.03	0.00	0.00	10,867.03	5,387.70
Total current assets		11,311.43	0.00	0.00	11,311.43	6,665.89
Creditors: amounts falling due within one year	13	9,731.76	0.00	0.00	9,731.76	8,147.58
Net current assets/(liabilities)		1,579.67	0.00	0.00	1,579.67	(1,481.69)
Total assets less current liabilities		1,580.67	0.00	0.00	1,580.67	(1,265.69)
Total net assets or liabilities		1,580.67	0.00	0.00	1,580.67	(1,265.69)
Funds of the Charity						
Unrestricted funds	14	1,580.67			1,580.67	(1,265.69)
Restricted income funds	14		0.00		0.00	0.00

SAFE NETWORKS

BALANCE SHEET

FOR THE YEAR ENDED 31 March 2023



Endowment funds	14			0.00	0.00	0.00
Total funds		1,580.67	0.00	0.00	1,580.67	(1,265.69)

The financial statements were approved by the Board on 04-Jan-2024 and signed on its behalf by:

Anonymous
Trustee



1 Accounting Policies

1.1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.2 Basis of preparation

These accounts have been prepared under the historical cost convention.

These accounts have been prepared in accordance with “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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.3 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

1.4 Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

1.5 Income from charitable activities

Income from charitable activities is recognised over the period to which the income relates. Any amounts relating to future periods are deferred.



1.6 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

1.7 Pensions

The Charity makes contributions to defined contribution pension schemes through auto enrolment. These contributions are charged to the income and expenditure account in the year in which they become payable.

1.8 Taxation

The organisation is a registered charity and has no liability to income tax or corporation tax on its charitable activities during the year.

1.9 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.



1.10 Tangible fixed assets

Tangible fixed assets, such as plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Name	Rate (%)	Year	Method
Computer Equipment	33.33%		Straight Line Basis
Motor Vehicles	25%		Reducing Balance Basis

Note: Provide an option to increase rows as per user requirement.

We have to provide the above tabular form in the accounting policy screen to enter details manually and upon saving the data, it should appear in the report without headings.

2 Income from Donations and Legacies

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023	Total funds 2022
Analysis	£	£	£	£	£
Donation and gifts	21,150.00	0.00	0.00	21,150.00	11,815.23
Grants	8,849.00	2,420.00	0.00	11,269.00	18,536.23
Total	29,999.00	2,420.00	0.00	32,419.00	30,351.46



3 Income from Charitable Activities

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023	Total funds 2022
Analysis	£	£	£	£	£
Sale of Services	6,357.69	0.00	0.00	6,357.69	400.00
Total	6,357.69	0.00	0.00	6,357.69	400.00

4 Expenditure on Raising Funds

	Total funds 2023	Total funds 2022
Analysis	£	£
Advertising, marketing, direct mail and publicity	0.00	62.89
Total	0.00	62.89

5 Expenditure on Charitable Activities

	Total funds 2023	Total funds 2022
Analysis	£	£
Charity running cost	6,408.07	7,974.13
Donations	8,488.40	0.00
Bank charges	44.71	0.00
Support Costs	20,989.15	40,143.11
Total	35,930.33	48,117.24



6 Support Costs

Analysis	Total funds 2023	Total funds 2022
	£	£
Wages and salaries	17,660.34	36,884.22
Printing and stationery	105.98	2.25
Pension costs	1,177.83	1,106.64
Loss on sale of tangible asset	215.00	0.00
Governance Costs		
Accountants fees	1,830.00	2,150.00
Total	20,989.15	40,143.11

7 Other Expenditure

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023	Total funds 2022
	£	£	£	£	£
Depreciation Charge for the Year - Motor Vehicles	0.00	0.00	0.00	0.00	72.00
Total	0.00	0.00	0.00	0.00	72.00



8 Details of certain Items of Expenditure

	This year £	Last year £
Independent examiner's fees	-	320
Assurance services other than audit or independent examination		
Tax advisory fees		
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner		

9 Employee's Emoluments

9.1 Staff Costs

	This year £	Last year £
Salaries and wages	17660	36884
Social security costs	-	-
Pension costs (defined contribution scheme)	1178	1107
Other employee benefits	-	-
Total staff costs	-	-

9.2 Average head count in the year

	This year Number	Last year Number
Fundraising	-	1
Charitable Activities	1	1
Governance	1	1
Other	-	-
Total	2	3

The parts of the charity in which the employees work



10 Tangible Fixed Assets

10.1 Cost or valuation

	Motor Vehicles	Computer Equipment
	£	£
At 01 April 2022	2,875.00	1,253.00
Additions	0.00	0.00
Disposals	(2,875.00)	0.00
Revaluations	0.00	0.00
Transfers *	0.00	0.00
At 31 March 2023	0.00	1,253.00

10.2 Amortisation and impairments

	Motor Vehicles	Computer Equipment
	£	£
At 01 April 2022	2,660.00	1,252.00
Additions	0.00	0.00
Disposals	(2,660.00)	0.00
Revaluations	0.00	0.00
Transfers *	0.00	0.00
At 31 March 2023	0.00	1,252.00

10.3 Net book value

	Motor Vehicles	Computer Equipment
	£	£
At 01 April 2022	215.00	1.00
At 31 March 2023	0.00	1.00



11 Debtors: Amounts falling due within one year

	Total funds 2023	Total funds 2022
	£	£
Other debtors	444.40	1,278.19
Total	444.40	1,278.19

12 Cash at bank and in hand

	Total funds 2023	Total funds 2022
	£	£
Cash at bank and on hand	10,867.03	5,387.70
Total	10,867.03	5,387.70

13 Creditors: Amounts falling due within one year

	Total funds 2023	Total funds 2022
	£	£
Accruals and deferred income	8,539.00	6,885.00
Other creditors	1,192.76	1,262.58
Total	9,731.76	8,147.58



14 Charity funds

14.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	(1,265.69)	36,141.69	(33,295.33)	0.00	0.00	1,580.67
Restricted income funds						
	0.00	2,420.00	(2,420.00)	0.00	0.00	0.00
Total	(1,265.69)	38,561.69	(35,715.33)	0.00	0.00	1,580.67

14.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	16,234.98	12,215.23	(29,715.90)	0.00	0.00	(1,265.69)
Restricted income funds						
	0.00	18,536.23	(18,536.23)	0.00	0.00	0.00
Total	16,234.98	30,751.46	(48,252.13)	0.00	0.00	(1,265.69)