



THANK YOU'S



YOUTH  
ENDOWMENT  
FUND



CROYDON  
PARTNERSHIP

A joint development by

Westfield Hammerson



ethical

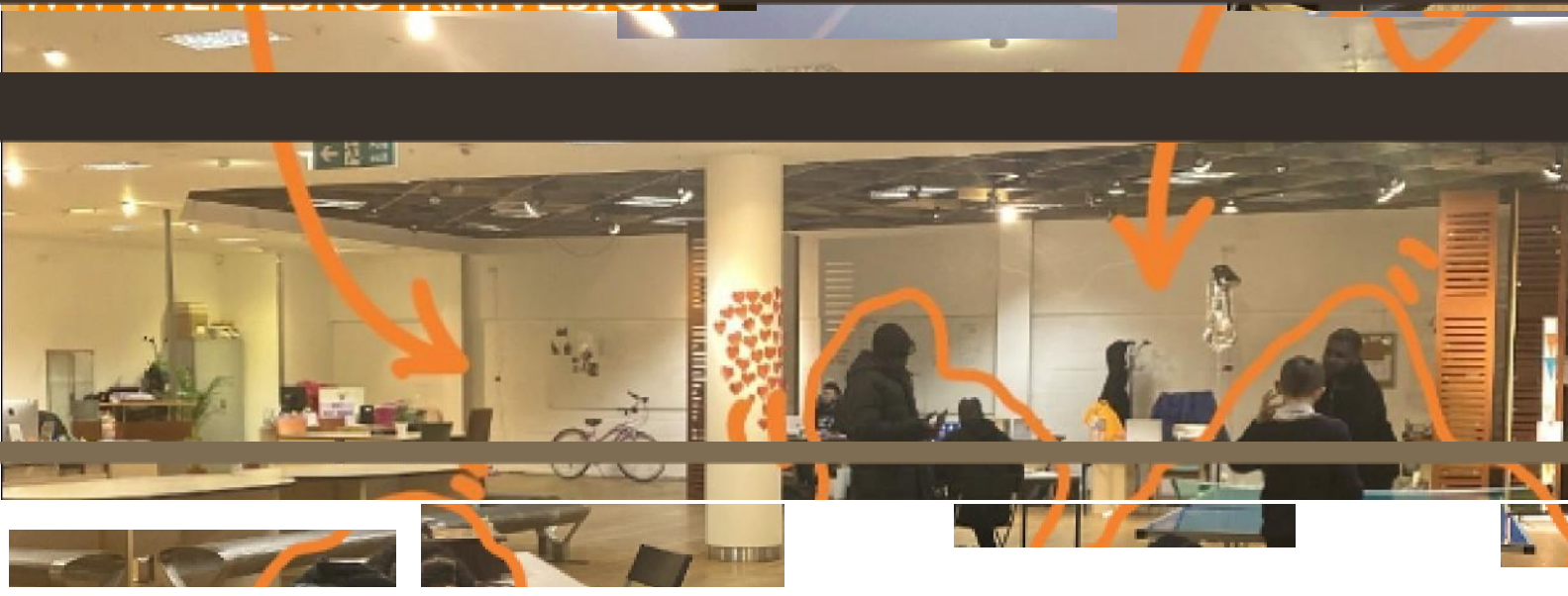
stationery



The

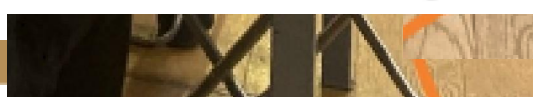
Childhood Trust

Alleviating the impact of child poverty



CENTRALE SHOPPING CENTRE

CRO 1TT



Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2021  
for  
Child Safe Foundation

Maddox & Maddox Limited 4  
Spire Place  
Warlingham  
Surrey  
CR6 9LW

Contents of the Financial Statements for  
the Year Ended 31 March 2021

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 13
Detailed Statement of Financial Activities	14 to 15

Report of the Trustees  
for the Year Ended 31 March 2021

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 2021. 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).

**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.

Registered Charity number 1163335

Registered office

CSF

Office 24,

182-184

High Street,

North

East Ham

London

E6 2JA

**Independent Examiner**

Maddox & Maddox Limited 4

Spire Place

Warlingham

Surrey

CR6 9LW

Approved by order of the board of trustees on 14 December 2021 and signed on its behalf by

Dean Maxin - Trustee

Independent Examiner's Report to the Trustees of  
Child Safe Foundation

**Independent examiner's report to the trustees of Child Safe Foundation ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**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 registered member of FCCA 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.

Simon Maddox  
FCCA  
Maddox & Maddox Limited 4  
Spire Place  
Warlingham  
Surrey  
CR6 9LW

14 December 2021



Child Safe  
Foundation  
Statement of Financial Activities  
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		65,205		65,205	50,414
<b>Charitable activities</b>					
Education and life skill development programmes		7,000	411,465	418,465	324,705
Other trading activities	2	-	511	511	85,923
Investment income	3				250
<b>Total</b>		<b>72,205</b>	<b>411,976</b>	<b>484,181</b>	<b>461,292</b>
EXPENDITURE ON					
Raising funds					1,587
Charitable activities					
Education and life skill development programmes		16,290	332,847	349,137	219,174
<b>Total</b>		<b>16,290</b>	<b>332,847</b>	<b>349,137</b>	<b>220,761</b>
NET INCOME		55,915	79,129	135,044	240,531
RECONCILIATION OF FUNDS					
<b>Total funds brought forward</b>		<b>178,081</b>	<b>137,182</b>	<b>315,263</b>	<b>74,732</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>233,996</u></b>	<b><u>216,311</u></b>	<b><u>450,307</u></b>	<b><u>315,263</u></b>

The notes form part of these financial statements

**Balance Sheet**  
**31 March 2021**

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	1,310	5,404	6,714	4,308
<b>CURRENT ASSETS</b>					
Debtors	9		2,160	2,160	2,180
Cash at bank and in hand		<u>240,033</u>	<u>230,315</u>	<u>470,348</u>	<u>319,916</u>
		240,033	232,475	472,508	322,096
<b>CREDITORS</b>					
Amounts falling due within one year	10	(7,347)	(21,568)	(28,915)	(11,141)
<b>NET CURRENT ASSETS</b>		<u>232,686</u>	<u>210,907</u>	<u>443,593</u>	<u>310,955</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>233,996</u>	<u>216,311</u>	<u>450,307</u>	<u>315,263</u>
<b>NET ASSETS</b>		<u>233,996</u>	<u>216,311</u>	<u>450,307</u>	<u>315,263</u>
<b>FUNDS</b>	11				
Unrestricted funds				233,996	178,081
Restricted funds				<u>216,311</u>	<u>137,182</u>
<b>TOTAL FUNDS</b>				<u>450,307</u>	<u>315,263</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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.

Child Safe  
Foundation

Balance Sheet -  
continued 31 March  
2021

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 14 December 2021 and were signed on its behalf by:

A handwritten signature in blue ink, appearing to read 'Dean Maxin', is written over a horizontal line.

Dean Maxin - Trustee

Child Safe  
Foundation

Balance Sheet -  
continued 31 March  
2021

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.

**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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**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.

2. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
Commissioned work		84,912
Commission	11	11
Apprenticeship incentive	500	500
Competition award	<u>          </u>	<u>500</u>
	<u>511</u>	<u>85,923</u>

3. INVESTMENT INCOME

	31.3.21	31.3.20
Rents received	<u>          </u>	<u>250</u>

4. NET INCOME/(EXPENDITURE)

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

	31.3.21	31.3.20
Depreciation - owned assets	<u>2,971</u>	<u>1,626</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

6. STAFF COSTS

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

	31.3.21	31.3.20
Staff	<u>8</u>	<u>8</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
INCOME AND ENDOWMENTS FROM			
Donations and legacies	50,414		50,414
Charitable activities			
Education and life skill development programmes	55,705	269,000	324,705
Other trading activities	85,918	5	85,923
Investment income	<u>250</u>	<u>-</u>	<u>250</u>
<b>Total</b>	192,287	269,005	461,292
EXPENDITURE ON			
Raising funds			1,587
<b>Charitable activities</b>			
Education and life skill development programmes	88,938	131,823	219,174
<b>Total</b>	88,938	131,823	220,761
NET INCOME	103,349	137,182	240,531
RECONCILIATION OF FUNDS			
Total <b>funds brought</b> forward	74,732		74,732
TOTAL FUNDS CARRIED FORWARD	<u>178,081</u>	137,182	<u>315,263</u>



8. TANGIBLE FIXED ASSETS

11. MOVEMENT IN FUNDS

	At 31.3.21	At 1.4.20 Net movement in funds
Unrestricted funds General fund	178,081 233,996	55,915
Restricted funds Youth Endowment Fund	137,182 216,311	79,129
<b>TOTAL FUNDS</b>	<b>315,263 450,307</b>	<b><u>135,044</u></b>

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds General fund	72,205	(16,290)	55,915
Restricted funds Youth Endowment Fund	411,976	(332,847)	79,129
<b>TOTAL FUNDS</b>	<b><u>484,181</u></b>	<b><u>(349,137)</u></b>	<b><u>135,044</u></b>

Comparatives for movement in funds

	At 1.4.19	Net movement in funds	At 31.3.20
<b>Unrestricted funds</b>			
General fund	74,732	103,349	178,081
Restricted funds Youth Endowment Fund		137,182	137,182
<b>TOTAL FUNDS</b>	<b><u>74,732</u></b>	<b><u>240,531</u></b>	<b><u>315,263</u></b>

# **11. MOVEMENT IN FUNDS - continued**

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	192,287	(88,938)	103,349
<b>Restricted funds</b>			
Youth Endowment Fund	269,005	(131,823)	137,182
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>461,292</u>	<u>220 761)</u>	<u>240,531</u>

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

	At 1.4.19	Net movemet in funds	At 31.3.21
<b>Unrestricted funds</b>			
General fund	74,732	159,264	233,996
<b>Restricted funds</b>			
Youth Endowment Fund		216,311	216,311
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>74,732</u>	<u>375,575</u>	<u>450,307</u>

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	264,492	(105, 228)	159,264
<b>Restricted funds</b>			
Youth Endowment Fund	680,981	(464,670)	216,311
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>945,473</u>	<u>(569,898)</u>	<u>375,575</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Child Safe  
Foundation

Detailed Statement of Financial  
Activities for the Year Ended 31 March  
2021

	31.3 .21	31.3 .20
INCOME AND ENDOWMENTS		
<b>Donations and legacies</b>		
Donations	65,205	50,414
Other trading activities		
Commissioned work	-	84,912
Commission	11	11
Apprenticeship incentive	500	500
Competition award	-	500
	511	85,923
Investment income Rents received		250
Charitable activities		
YEF	380,000	269,000
Grants	38,465	55,705
	<u>418,465</u>	<u>324,705</u>
Total incoming resources	484,181	461, 292
EXPENDITURE		
Raising <b>donations and</b> legacies		
Fund raising expenses		1,587
Other <b>trading activities</b>		
Programme Expenses	10,456	7,736
<b>Charitable activities</b>		
Wages	241,096	136,232
Social security	17,355	7,431
Pensions	3,795	
Rates and water		246
Insurance	691	655
Light and heat	3,873	5,398
Telephone	540	1,046
Postage and stationery	2,021	2,494
Advertising	6	10
Carried forward	269,377	153,512

Child Safe  
Foundation

Detailed Statement of Financial  
Activities for the Year Ended 31 March  
2021

	31.3 .21	31.3 .20
Charitable activities		
Brought forward	269,377	153,512
Sundries	473	1,346
Consultancy	43,200	30,762
Accountancy		4,344
Professional fees	300	1,885
Counselling	2,475	3,465
Website IT and computer costs	9,022	2,055
Subscriptions	361	320
Travel	592	1,760
Cleaning	488	725
Staff Training	6,050	4,563
Repairs and renewals	747	4,446
Uniforms	2,253	469
Computer equipment	<u>2,971</u>	<u>1,626</u>
	338,309	211,279

**Support costs**

	Computer equipment
COST	
At 1 April 2020	6,504
Additions	<u>5,377</u>
At 31 March 2021	<u>11,881</u>
DEPRECIATION	
At 1 April 2020	2,196
Charge for year	<u>2,971</u>
At 31 March 2021	<u>5,167</u>
NET BOOK VALUE	
At 31 March 2021	<u>6,714</u>
At 31 March 2020	<u>4,308</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
Other debtors		2,180
Prepayments	<u>2,160</u>	<u>      </u>
	<u>2,160</u>	<u>2,180</u>

Child Safe  
Foundation

Detailed Statement of Financial  
Activities for the Year Ended 31 March  
2021

	31.3 .21	31.3 .20
10. CREDITORS: AMOUNTS <b>FALLING</b> DUE WITHIN ONE YEAR	31.3.21	31.3.20
Social security and other taxes	26,008	8,951
Other creditors	958	30
Accrued expenses	<u>1,949</u>	<u>2,160</u>
	<u>28,915</u>	<u>11,141</u>
Finance		
Bank charges	84	160
Interest paid	<u>288</u>	<u>-</u>
	<u>372</u>	<u>160</u>
Total resources expended	<u>349,137</u>	<u>220,761</u>
Net income	<u>135,044</u>	<u>240,531</u>

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2021  
for  
Child Safe Foundation

Maddox & Maddox Limited 4  
Spire Place  
Warlingham  
Surrey  
CR6 9LW



Contents of the Financial Statements for  
the Year Ended 31 March 2021

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 13
Detailed Statement of Financial Activities	14 to 15

Report of the Trustees  
for the Year Ended 31 March 2021

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 2021. 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).

**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.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Charity number 1163335

Registered office  
Office 24  
182-184 High Street,  
North  
East Ham  
London  
E6 2JA

**Independent Examiner**

Maddox & Maddox Limited 4  
Spire Place  
Warlingham  
Surrey  
CR6 9LW

Approved by order of the board of trustees on 14 December 2021 and signed on its behalf by

Dean Maxin - Trustee

Independent Examiner's Report to the Trustees of  
Child Safe Foundation

**Independent examiner's report to the trustees of Child Safe Foundation ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**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 registered member of FCCA 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.

Simon Maddox  
FCCA  
Maddox & Maddox Limited 4  
Spire Place  
Warlingham  
Surrey  
CR6 9LW

14 December 2021

Statement of Financial Activities  
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		65,205		65,205	50,414
<b>Charitable activities</b>					
Education and life skill development programmes		7,000	411,465	418,465	324,705
Other trading activities	2	-	511	511	85,923
Investment income	3				<u>250</u>
<b>Total</b>		<b>72,205</b>	<b>411,976</b>	<b>484,181</b>	<b>461,292</b>
EXPENDITURE ON					
Raising funds					1,587
Charitable activities					
Education and life skill development programmes		16,290	332,847	349,137	219,174
<b>Total</b>		<b>16,290</b>	<b>332,847</b>	<b>349,137</b>	<b>220,761</b>
NET INCOME		55,915	79,129	135,044	240,531
RECONCILIATION OF FUNDS					
<b>Total funds brought forward</b>		178,081	137,182	315,263	74,732
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>233,996</u></b>	<b><u>216,311</u></b>	<b><u>450,307</u></b>	<b><u>315,263</u></b>

The notes form part of these financial statements

Balance Sheet  
31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	1,310	5,404	6,714	4,308
<b>CURRENT ASSETS</b>					
Debtors	9		2,160	2,160	2,180
Cash at bank and in hand		<u>240,033</u>	<u>230,315</u>	<u>470,348</u>	<u>319,916</u>
		240,033	232,475	472,508	322,096
<b>CREDITORS</b>					
Amounts falling due within one year	10	(7,347)	(21,568)	(28,915)	(11,141)
<b>NET CURRENT ASSETS</b>		<u>232,686</u>	<u>210,907</u>	<u>443,593</u>	<u>310,955</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>233,996</u>	<u>216,311</u>	<u>450,307</u>	<u>315,263</u>
<b>NET ASSETS</b>		<u>233,996</u>	<u>216,311</u>	<u>450,307</u>	<u>315,263</u>
<b>FUNDS</b>	11				
Unrestricted funds				233,996	178,081
Restricted funds				<u>216,311</u>	<u>137,182</u>
<b>TOTAL FUNDS</b>				<u>450,307</u>	<u>315,263</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

Child Safe  
Foundation  
Balance Sheet -  
continued 31 March  
2021

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 14 December 2021 and were signed on its behalf by:

A handwritten signature in blue ink, appearing to read 'Dean Maxin', is written over a horizontal line.

Dean Maxin - Trustee



Child Safe  
Foundation  
Balance Sheet -  
continued 31 March  
2021

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.

**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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**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.

Child Safe

Foundation

Notes to the Financial Statements -  
continued for the Year Ended 31 March  
2021

2. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
Commissioned work		84,912
Commission	11	11
Apprenticeship incentive	500	500
Competition award		500
	<u>511</u>	<u>85,923</u>

3. INVESTMENT INCOME

	31.3.21	31.3.20
Rents received	<u>-</u>	<u>250</u>

4. NET INCOME/(EXPENDITURE)

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

	31.3.21	31.3.20
Depreciation - owned assets	<u>2,971</u>	<u>1,626</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

6. STAFF COSTS

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

	31.3.21	31.3.20
Staff	<u>8</u>	<u>8</u>

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

Child Safe  
Foundation

Notes to the Financial Statements -  
continued for the Year Ended 31 March  
2021

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
INCOME AND ENDOWMENTS FROM			
Donations and legacies	50,414		50,414
Charitable activities			
Education and life skill development programmes	55,705	269,000	324,705
Other trading activities	85,918	5	85,923
Investment income	<u>250</u>	<u>-</u>	<u>250</u>
<b>Total</b>	192,287	269,005	461,292
EXPENDITURE ON			
Raising funds			1,587
<b>Charitable activities</b>			
Education and life skill development programmes	88,938	131,823	219,174
<b>Total</b>	88,938	131,823	220,761
NET INCOME	103,349	137,182	240,531
RECONCILIATION OF FUNDS			
Total <b>funds brought</b> forward	74,732		74,732
TOTAL FUNDS CARRIED FORWARD	<u>178,081</u>	137,182	<u>315,263</u>

Child Safe

Foundation

Notes to the Financial Statements -  
continued for the Year Ended 31 March  
2021

8. TANGIBLE FIXED ASSETS

Child Safe  
Foundation

Notes to the Financial Statements -  
continued for the Year Ended 31 March  
2021

11. MOVEMENT IN FUNDS	At 31.3.21	At 1.4.20 Net movement in funds
Unrestricted funds General fund	178,081 233,996	55,915
Restricted funds Youth Endowment Fund	137,182 216,311	79,129
<b>TOTAL FUNDS</b>	<b>315,263 450,307</b>	<b><u>135,044</u></b>

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds General fund	72,205	(16,290)	55,915
Restricted funds Youth Endowment Fund	411,976	(332,847)	79,129
<b>TOTAL FUNDS</b>	<b><u>484,181</u></b>	<b><u>(349,137)</u></b>	<b><u>135,044</u></b>

Comparatives for movement in funds

	At 1.4.19	Net movement in funds	At 31.3.20
<b>Unrestricted funds</b>			
General fund	74,732	103,349	178,081
Restricted funds Youth Endowment Fund		137,182	137,182
<b>TOTAL FUNDS</b>	<b><u>74,732</u></b>	<b><u>240,531</u></b>	<b><u>315,263</u></b>

**11. MOVEMENT IN FUNDS - continued**

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	192,287	(88,938)	103,349
<b>Restricted funds</b>			
Youth Endowment Fund	269,005	(131,823)	137,182
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>461,292</u>	<u>220,761</u>	<u>240,531</u>

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

		Net movement t in funds	At
	At 1.4.19		31.3.21
<b>Unrestricted funds</b>			
General fund	74,732	159,264	233,996
<b>Restricted funds</b>			
Youth Endowment Fund		216,311	216,311
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>74,732</u>	<u>375,575</u>	<u>450,307</u>

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	264,492	(105,228)	159,264
<b>Restricted funds</b>			
Youth Endowment Fund	680,981	(464,670)	216,311
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>945,473</u>	<u>(569,898)</u>	<u>375,575</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.



Child Safe  
Foundation  
Detailed Statement of Financial  
Activities for the Year Ended 31 March  
2021

31.3  
21  
31.3  
20

INCOME AND ENDOWMENTS

**Donations and legacies**

Donations	65,205	50,414
Other trading activities		
Commissioned work	-	84,912
Commission	11	11
Apprenticeship incentive	500	500
Competition award	-	500
	511	85,923
Investment income Rents received		250
Charitable activities		
YEF	380,000	269,000
Grants	38,465	55,705
	<u>418,465</u>	<u>324,705</u>
Total incoming resources	484,181	461, 292

EXPENDITURE

Raising **donations and** legacies

Fund raising expenses		1,587
Other <b>trading activities</b>		
Programme Expenses	10,456	7,736
<b>Charitable activities</b>		
Wages	241,096	136,232
Social security	17,355	7,431
Pensions	3,795	
Rates and water		246
Insurance	691	655
Light and heat	3,873	5,398
Telephone	540	1,046
Postage and stationery	2,021	2,494
Advertising	6	10
Carried forward	269,377	153,512

Child Safe  
Foundation  
Detailed Statement of Financial  
Activities for the Year Ended 31 March  
2021

	31.3 .21	31.3 .20
Charitable activities		
Brought forward	269,377	153,512
Sundries	473	1,346
Consultancy	43,200	30,762
Accountancy		4,344
Professional fees	300	1,885
Counseling	2,475	3,465
Website IT and computer costs	9,022	2,055
Subscriptions	361	320
Travel	592	1,760
Cleaning	488	725
Staff Training	6,050	4,563
Repairs and renewals	747	4,446
Uniforms	2,253	469
Computer equipment	<u>2,971</u>	<u>1,626</u>
	338,309	211,279

**Support costs**

	Computer equipment
COST	
At 1 April 2020	6,504
Additions	<u>5,377</u>
At 31 March 2021	11,881
DEPRECIATION	
At 1 April 2020	2,196
Charge for year	<u>2,971</u>
At 31 March 2021	<u>5,167</u>
NET BOOK VALUE	
At 31 March 2021	<u>6,714</u>
At 31 March 2020	<u>4,308</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
Other debtors		2,180
Prepayments	<u>2,160</u>	<u>      </u>

Child Safe  
Foundation  
Detailed Statement of Financial  
Activities for the Year Ended 31 March  
2021

	31.3 .21	31.3 .20
	<u>2,160</u>	<u>2,180</u>
10. CREDITORS: AMOUNTS <b>FALLING</b> DUE WITHIN ONE YEAR	31.3.21	31.3.20
Social security and other taxes	26,008	8,951
Other creditors	958	30
Accrued expenses	<u>1,949</u>	<u>2,160</u>
	<u>28,915</u>	<u>11,141</u>
Finance		
Bank charges	84	160
Interest paid	<u>288</u>	<u>-</u>
	<u>372</u>	<u>160</u>
Total resources expended	<u>349,137</u>	<u>220,761</u>
Net income	<u>135,044</u>	<u>240,531</u>