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Child Safe Foundation

Contents of the Financial Statements  
for the Year Ended 31 March 2022

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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 2022. 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).

## **STRATEGIC REPORT**

### **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

#### **Company Secretary Independent Examiner**

Maddox & Maddox Limited

9 Commercial Yard

Barnard Castle Co.

Durham

CR6 9LW

Child Safe Foundation

Report of the Trustees  
for the Year Ended 31 March 2022

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees,  
as the company directors, on ..... and signed on the board's behalf by:

Dean Maxin - Trustee

**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 2022.

**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 9  
Commercial Yard  
Barnard Castle  
Co. Durham  
CR6 9LW

Date: .....

Statement of Financial Activities  
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	108,447	-	108,447	65,205
<b>Charitable activities</b>	4				
Education and life skill development programmes		1,000	392,215	393,215	418,465
Other trading activities	3	<u>10,029</u>	<u>18</u>	<u>10,047</u>	<u>511</u>
<b>Total</b>		119,476	392,233	511,709	484,181
 <b>EXPENDITURE ON</b>					
Raising funds	5	5,913	1,554	7,467	10,456
<b>Charitable activities</b>	6				
Education and life skill development programmes		9,540	344,708	354,248	338,681
<b>Total</b>		<u>15,453</u>	<u>346,262</u>	<u>361,715</u>	<u>349,137</u>
 <b>NET INCOME</b>		104,023	45,971	149,994	135,044
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>233,996</u>	<u>216,311</u>	<u>450,307</u>	<u>315,263</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u>338,019</u>	<u>262,282</u>	<u>600,301</u>	<u>450,307</u>

Child Safe Foundation

Balance Sheet  
31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	881	5,246	6,127	6,714
<b>CURRENT ASSETS</b>					
Debtors	13	-	-	-	2,160
Cash at bank and in hand		<u>337,138</u>	<u>272,001</u>	<u>609,139</u>	<u>470,348</u>
		337,138	272,001	609,139	472,508
<b>CREDITORS</b>					
Amounts falling due within one year	14	-	(14,965)	(14,965)	(28,915)
<b>NET CURRENT ASSETS</b>		<u>337,138</u>	<u>257,036</u>	<u>594,174</u>	<u>443,593</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>338,019</u>	<u>262,282</u>	<u>600,301</u>	<u>450,307</u>
<b>NET ASSETS</b>		<u>338,019</u>	<u>262,282</u>	<u>600,301</u>	<u>450,307</u>
<b>FUNDS</b>	15				
Unrestricted funds				338,019	233,996
Restricted funds				<u>262,282</u>	<u>216,311</u>
<b>TOTAL FUNDS</b>				<u>600,301</u>	<u>450,307</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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.

The financial statements were approved by the Board of Trustees and authorised for issue on

The notes form part of these financial statements

Child Safe Foundation

Balance Sheet - continued

31 March 2022

..... and were signed on its behalf by:

Dean Maxin - Trustee

The notes form part of these financial statements

Child Safe Foundation

Cash Flow Statement  
for the Year Ended 31 March 2022

	Notes	31.3.22 £	31.3.21 £
Finance costs paid	1	139,843 <u>(288)</u>	156,097 <u>(288)</u>
Net cash provided by operating activities		<u>139,555</u>	<u>155,809</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<u>(764)</u>	<u>(5,377)</u>
Net cash used in investing activities		<u>(764)</u>	<u>(5,377)</u>
		<u>          </u>	<u>          </u>
<b>Change in cash and cash equivalents in the reporting period</b>		138,791	150,432
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>470,348</u>	<u>319,916</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>609,139</u></u>	<u><u>470,348</u></u>

The notes form part of these financial statements



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

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.22 £	31.3.21 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	149,994	135,044
<b>Adjustments for:</b>		
Depreciation charges	1,351	2,971
Finance costs	288	288
(Decrease)/increase in creditors	<u>(11,790)</u>	<u>17,794</u>
<b>Net cash provided by operations</b>	<u>139,843</u>	<u>156,097</u>

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

	At 1.4.21 £	Cash flow £	At 31.3.22 £
<b>Net cash</b>			
Cash at bank and in hand	<u>470,348</u>	<u>138,791</u>	<u>609,139</u>
	<u>470,348</u>	<u>138,791</u>	<u>609,139</u>
<b>Total</b>	<u>470,348</u>	<u>138,791</u>	<u>609,139</u>

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

**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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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

**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.

**2. DONATIONS AND LEGACIES**

	31.3.22	31.3.21
	£	£
Donations	<u>108,447</u>	<u>65,205</u>

**3. OTHER TRADING ACTIVITIES**

	31.3.22	31.3.21
	£	£
Commissioned work	10,029	-
Commission	18	11
Apprenticeship incentive	<u>-</u>	<u>500</u>
	<u>10,047</u>	<u>511</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	31.3.22	31.3.21
		£	£
YEF	Education and life skill development programmes	390,000	380,000
Grants	Education and life skill development programmes	<u>3,215</u>	<u>38,465</u>
		<u>393,215</u>	<u>418,465</u>

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

**5. RAISING FUNDS****Raising donations and legacies**

	31.3.22	31.3.21
	£	£
Fund raising expenses	<u>3</u>	<u>1</u>

**Other trading activities**

	31.3.22	31.3.21
	£	£
Purchases	<u>7,464</u>	<u>10,455</u>
Aggregate amounts	<u>7,467</u>	<u>10,456</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Education and life skill development programmes	<u>353,830</u>	<u>418</u>	<u>354,248</u>

**7. SUPPORT COSTS**

	Finance £
Education and life skill development programmes	<u>418</u>

**8. NET INCOME/(EXPENDITURE)**

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

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	1,351	2,971
Other operating leases	<u>48</u>	<u>-</u>

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

## 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

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

## 10. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	258,341	241,096
Social security costs	20,262	17,355
Other pension costs	<u>2,638</u>	<u>3,795</u>
	<u>281,241</u>	<u>262,246</u>

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

	31.3.22	31.3.21
	<u>10</u>	<u>8</u>
Staff		

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

## 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	65,205	-	65,205
<b>Charitable activities</b>			
Education and life skill development programmes	7,000	411,465	418,465
Other trading activities	<u>-</u>	<u>511</u>	<u>511</u>
<b>Total</b>	72,205	411,976	484,181
<b>EXPENDITURE ON</b>			
Raising funds	10,131	325	10,456
<b>Charitable activities</b>			
Education and life skill development programmes	6,159	332,522	338,681

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

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>Total</b>	16,290	332,847	349,137
<b>NET INCOME</b>	55,915	79,129	135,044
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	178,081	137,182	315,263
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>233,996</u>	<u>216,311</u>	<u>450,307</u>

**12. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 April 2021	11,881
Additions	<u>764</u>
At 31 March 2022	<u>12,645</u>
<b>DEPRECIATION</b>	
At 1 April 2021	5,167
Charge for year	<u>1,351</u>
At 31 March 2022	<u>6,518</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>6,127</u>
At 31 March 2021	<u>6,714</u>

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

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Prepayments	-	2,160

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Social security and other taxes	14,293	26,008
Other creditors	672	958
Accrued expenses	-	1,949
	<u>14,965</u>	<u>28,915</u>

**15. MOVEMENT IN FUNDS**

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	233,996	104,023	338,019
<b>Restricted funds</b>			
Youth Endowment Fund	216,311	45,971	262,282
	<u>450,307</u>	<u>149,994</u>	<u>600,301</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	119,476	(15,453)	104,023
<b>Restricted funds</b>			
Youth Endowment Fund	392,233	(346,262)	45,971
	<u>511,709</u>	<u>(361,715)</u>	<u>149,994</u>

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

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

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	178,081	55,915	233,996
<b>Restricted funds</b>			
Youth Endowment Fund	137,182	79,129	216,311
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>315,263</u>	<u>135,044</u>	<u>450,307</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	72,205	(16,290)	55,915
<b>Restricted funds</b>			
Youth Endowment Fund	411,976	(332,847)	79,129
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>484,181</u>	<u>(349,137)</u>	<u>135,044</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 £
<b>Unrestricted funds</b>			
General fund	178,081	159,938	338,019
<b>Restricted funds</b>			
Youth Endowment Fund	137,182	125,100	262,282
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>315,263</u>	<u>285,038</u>	<u>600,301</u>



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

**15. 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	191,681	(31,743)	159,938
<b>Restricted funds</b>			
Youth Endowment Fund	804,209	(679,109)	125,100
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>995,890</u>	<u>(710,852)</u>	<u>285,038</u>

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	108,447	65,205
<b>Other trading activities</b>		
Commissioned work	10,029	-
Commission	18	11
Apprenticeship incentive	-	500
	10,047	511
<b>Charitable activities</b>		
YEF	390,000	380,000
Grants	3,215	38,465
	393,215	418,465
<b>Total incoming resources</b>	511,709	484,181
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fund raising expenses	3	1
<b>Other trading activities</b>		
Programme expenses	7,464	10,455
<b>Charitable activities</b>		
Wages	258,341	241,096
Social security	20,262	17,355
Pensions	2,638	3,795
Rent	48	-
Rates and water	342	-
Insurance	755	691
Light and heat	4,394	3,873
Telephone	574	540
Postage and stationery	1,666	2,021
Advertising	2,160	6
Sundries	139	473
Consultancy	43,796	43,200
Accountancy	5,040	-
Carried forward	340,155	313,050

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
<b>Charitable activities</b>		
Brought forward	340,155	313,050
Professional fees	204	300
Counselling	915	2,475
Website IT and computer costs	1,350	9,022
Subscriptions	66	361
Travel	1,365	592
Cleaning	582	488
Staff Training	4,391	6,050
Repairs and renewals	2,981	747
Uniforms	-	2,253
Staff welfare	470	-
Computer equipment	<u>1,351</u>	<u>2,971</u>
	353,830	338,309
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	130	84
Interest paid	<u>288</u>	<u>288</u>
	<u>418</u>	<u>372</u>
Total resources expended	<u>361,715</u>	<u>349,137</u>
<b>Net income</b>	<u><u>149,994</u></u>	<u><u>135,044</u></u>