

SAFE PLACES FOR CHILDREN SECRETARIAT

England & Wales · Charity number 1173449

Details

Status Registered

Legal form Charitable company

Company number [10147280](#)

Registered 2017-06-16

Register [View on the Charity Commission register](#)

Contact

Address First Floor
Triad House
Mountbatten Court
Worrall Street
Congleton
Cheshire

Phone +61(0)402 742 557

Email anthony.thompson@safeplacesforchildren.co.uk

Website safeplacesforchildren.co.uk

Activities

Objects: 3.1 THE OBJECTS OF THE CHARITY (OBJECTS) ARE:3.1.1 THE RELIEF OF: (A) CHILDREN, YOUNG ADULTS AND DISABLED PEOPLE IN NEED; AND (B) THE FAMILIES OF CHILDREN, YOUNG ADULTS AND DISABLED PEOPLE IN NEED IN PARTICULAR BUT NOT EXCLUSIVELY BY ASSISTING IN THE PROVISION OF RESIDENTIAL, THERAPEUTIC AND REHABILITATION SERVICES AND FAMILY SUPPORT SERVICES;3.1.2 THE RELIEF OF THOSE IN NEED BY REASON OF FINANCIAL HARDSHIP, ILL HEALTH, DISABILITY, YOUTH, AGE OR OTHER DISADVANTAGE; 3.1.3 THE PROMOTION OF THE EFFICIENCY AND EFFECTIVENESS OF OTHER CHARITIES WHOSE CHARITABLE OBJECTS ARE WITHIN, THE SAME AS OR SIMILAR TO THE OBJECTS, IN PARTICULAR BUT NOT EXCLUSIVELY BY SETTING STANDARDS WHICH SERVE TO IMPROVE THE QUALITY OF CARE DELIVERED BY THOSE OTHER CHARITIES; AND 3.1.4 THE ADVANCEMENT OF SUCH OTHER OBJECTS OR PURPOSES IN ANY PART OF THE WORLD WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE IN THE OPINION OF THE TRUSTEES CONNECTED WITH CHILDREN, YOUNG ADULTS OR DISABLED PEOPLE IN NEED IN SUCH MANNER AS THE TRUSTEES MAY IN THEIR ABSOLUTE DISCRETION THINK FIT.IN THESE ARTICLES, CHARITABLE MEANS CHARITABLE IN ACCORDANCE WITH THE LAW OF ENGLAND AND WALES PROVIDED THAT IT WILL NOT INCLUDE ANY PURPOSE WHICH IS NOT CHARITABLE IN ACCORDANCE WITH SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005 AND / OR SECTION 2 OF THE CHARITIES ACT (NORTHERN IRELAND) 2008. FOR THE AVOIDANCE OF DOUBT, THE SYSTEM OF LAW GOVERNING THE CONSTITUTION OF THE CHARITY IS THE LAW OF ENGLAND AND WALES.

Activities: .

Classification

- **How:** Other Charitable Activities
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£2,204,361	£2,176,920	£-83,475	42
2023-12-31	£3,100,971	£2,030,906	£-110,916	45
2022-12-31	£1,816,895	£2,074,582	£-1,180,981	47
2021-12-31	£0	£28,459	-	-
2020-12-31	£62,489	£6,762	-	-

Trustees

Name	Role	Appointed
Anthony Thompson		2022-03-21
Errol Barr		2025-05-26

SAFE PLACES FOR CHILDREN SECRETARIAT

England & Wales - Charity number 1173449

Accounts

Registered number: 10147280
Charity number: 1173449

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

THURSDAY



A16 *AE8GK5D5* #58
07/08/2025
COMPANIES HOUSE

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

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SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees Peter Kearney (resigned 14 April 2025)
Anthony Thompson, Chairman
Errol Barr (appointed 26 May 2025)

Company registered number 10147280

Charity registered number 1173449

Registered office First Floor, Triad House
Mountbatten Court
Worral Street
Congleton
Cheshire
CW12 1DT.

Independent auditors PKF Smith Cooper Audit Limited
Statutory Auditors
2 Lace Market Square
Nottingham
NG1 1PB

Bankers Royal Bank of Scotland
Western Avenue
Chatham
ME4 4RT

Solicitors Veale Wasbrough Vizards LLP
Narrow Quay House
Narrow Quay
Bristol
BS1 4QA

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees are pleased to present their annual report together with the financial statements for the year ended 31 December 2024 which are also prepared to meet the requirements for a directors' report for Companies Act purposes.

The financial statements comply with current statutory requirements, the requirements of the Memorandum and Articles of Association, and the provisions of the 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).

Objectives and activities

a. Objectives and activities

The charity's objectives are:

- The relief of:
 - a) children, young adults and disabled people in need; and
 - b) the families of children, young adults and disabled people in need in particular but not exclusively by providing residential, therapeutic and rehabilitation services and family support services;
- the relief of those in need by reason of financial hardship, ill health, disability, youth, age or other disadvantage;
- the promotion of the efficiency and effectiveness of other charities whose charitable objects are within, the same as, or similar to the objects of the Secretariat, in particular but not exclusively by setting standards which serve to improve the quality of care delivered by those other charities;
- the advancement of such other objects or purposes in any part of the world which are exclusively charitable according to the law of England and Wales and are in the opinion of the trustees connected with children, young adults or disabled people in need in such manner as the trustees may in their absolute discretion think fit.

The purposes of the charity are:

- To provide therapeutic residential care of high needs children, young adults and disabled people, providing rehabilitation services in addition to the immediate needs of the young people.
- In addition, we seek to use the experiences and knowledge gained working with traumatised young people in other locations to bring about improvements in the efficiency and effectiveness of other organisations working in this sector.
- Working with the local authorities and departments, we aim to raise the standards and the quality of care delivered to all high needs young people by the various agencies and charities.

The objectives for this year are:

- To assist other charities to establish a team of educated, excellent, enthusiastic staff to guide young people along a personal growth journey.
- To seek ways of improving the delivery of care to high needs young people.
- To institute training, review and verification programs to ensure the highest possible standard of care is provided.

**SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Objectives and activities (continued)

The charity achieves its objectives by assisting its subsidiary Safes Places for Children UK.

b. Funding

We have established working relationships with various Trustees of the Health and Social Care trusts in a range of jurisdictions in Northern Ireland and England. We have broad agreement on the pricing structure and cost recovery models for caring for young people.

We increased the pricing structure per young person for the financial year 2024 to recover increased employment costs. Safe Places are currently supporting multiple young people across houses in England and Northern Ireland. As the complex needs of a child or young person reduces due to the intense therapeutic work we deliver, we work alongside the Trusts and Local authorities to transition the young people to secure less-intensive models of care with other providers or family and provide outreach support during the young persons transition out of Safe Places, whilst simultaneously providing outreach support to new young people transitioning into our service, this increases revenue during this period.

Across England and Northern Ireland, we have in excess of 25 referrals to our service per day, which reduces the ongoing concern of business/revenue continuity. The English Councils along with the Northern Ireland Trusts are under a huge amount of pressure to not only place children and young people but also to bring young people back to their communities as some young people are placed down south in Ireland or other countries. Safe Places have been able to assist with this and now have several successful transitions back to family and community living.

Safe Places have an exemplary reputation in providing therapeutic residential care and both the Councils and the Trusts continue to provide exceptional feedback regarding the quality of care provided by Safe Places.

We have determined that we can provide the appropriate services at the best cost to ensure the ongoing viability of Safe Places for Children Secretariat.

c. Public Benefit

In planning the activities for the year to meet the charitable objects, the trustees have complied with their duties in Section 17 of the Charities Act 2011 and have considered the Charity Commission's general guidance on public benefit.

Financial review

a. Financial review

The charity received charitable income of £2,204,361 (2023 - £1,798,144). There was an increase in income compared to 2023 as the charity opened an additional house in Northern Ireland and one in England.

Reserves policy

The parent charity held a deficit on unrestricted funds of £350,276 as at 31 December 2024 (2023- deficit of £354,426). The trustees continue to develop a reserves policy for the parent charity and are reviewing the charity's anticipated areas of income and expenditure to ensure the policy is appropriate.

The group held a deficit on unrestricted funds of £83,475 as at 31 December 2024 (2023 - deficit of £110,916). The charity recognises the need to have positive unrestricted funds and is taking steps to achieve this in due course. The charity expects to receive continued support from its parent, Safe Places Australia Limited.

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

b. Going concern

We were supported during the establishment and initial start-up phase by parent company Safe Places Australia Limited. This supporting relationship has continued throughout 2024 enabling the continued provision of finance to connected charities. Safe Places Australia Limited continues to provide Safe Places for Children Secretariat with financial support. As a result, the trustees consider that it is appropriate to continue to prepare the financial statements on a going concern basis.

c. Risk management

The trustees have a risk management strategy which comprises:

- monthly review and check to ensure standards are maintained, policies upheld and procedures followed in both practical application and documentation;
- ongoing work by team reviewing documentation, licencing and other requirements for working in this highly regulated industry;
- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that barriers to entry is the major financial risk for the charity. The approach to child safety that the charity is promoting is different from those used by other organisations in residential care and requires changes in thinking in the funding and placement agencies.

Attention has also been focussed on non-financial risks arising from fire, health and safety of staff and young people. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

d. Fundraising

The Trustees take their responsibilities under the Charities (Protection and Social Investment) Act 2016 seriously and have considered the implications on their fundraising activities. The Charity does not engage in fundraising activity nor does it petition any donations from members of the general public and does not work with any third-party commercial fundraiser. The Trustees are not aware of any fundraising complaints made in respect of the financial year.

e. Future plans

Since the financial year end, we have made significant progress in continuing to establish the organisation as a premium provider of therapeutic care.

Placements continue in our homes in England and Northern Ireland and we have achieved great outcomes for the children and young people.

In the coming year we expect to open further houses in England and Northern Ireland.

**SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

f. Trustees

The following trustees have held office during the period and to the date of signing the financial statements:

- Peter Kearney (retired 14 April 2025)
- Anthony Thompson
- Errol Barr (appointed 26 May 2025)

Structure, governance and management

a. Constitution

The charity is constituted as a company limited by guarantee and was incorporated on 26 April 2016. It is governed by its Memorandum and Articles of Association. There is currently one member. The charity was registered with the Charity Commission on 16 June 2017.

b. Methods of appointment or election of Trustees

As set out in the Articles of Association the trustees are nominated by the members.

c. Trustee induction and training

The trustees have undergone orientation to brief them on their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity.

d. Related parties and co-operation with other organisations

None of the trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with an employee or contractor must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

The charity has a close relationship with Safe Places Australia Limited in Australia, a non profit with extensive experience and successes in the care and rehabilitation of troubled young people. Safe Places Australia Limited provides administration support, training and advice, as well as providing funding for the establishment phase of Safe Places for Children Secretariat.

e. Pay policy for senior staff

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings, subject to market comparative.

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Company and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Disclosure of information to auditors

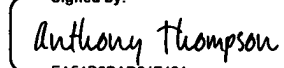
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

Auditors

The auditors, PKF Smith Cooper Audit Limited, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Signed by:

.....EAS1D38AD84E421.....

Anthony Thompson
(Trustee)

Date: 21/7/2025

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SAFE PLACES FOR CHILDREN
SECRETARIAT**

Opinion

We have audited the financial statements of Safe Places for Children Secretariat (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2024 which comprise the Consolidated statement of financial activities, the Consolidated balance sheet, the Company balance sheet, the Consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 December 2024 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SAFE PLACES FOR CHILDREN
SECRETARIAT (CONTINUED)**

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the parent charitable company has not kept sufficient accounting records; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

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

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SAFE PLACES FOR CHILDREN
SECRETARIAT (CONTINUED)**

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the company and industry, we identify the key laws and regulations affecting the company. We identified that the principal risk of fraud or non-compliance with laws and regulations related to:

- Management bias in respect of accounting estimates and judgements made;
- Management override of control;
- Posting of unusual journals or transactions.

We focussed on those areas that could give rise to a material misstatement in the financial statements. Our procedures included, but were not limited to:

- Enquiry of management and those charged with governance around actual and potential litigation and claims, including instances of non-compliance with laws and regulations and fraud;
- Reviewing legal expenditure in the year to identify instances of non-compliance with laws and regulations and fraud;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

It is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SAFE PLACES FOR CHILDREN
SECRETARIAT (CONTINUED)**

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

PKF Smith Cooper Audit Limited

PKF Smith Cooper Audit Limited

Statutory Auditors
2 Lace Market Square
Nottingham
NG1 1PB

Date: 22/7/2025

PKF Smith Cooper Audit Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND
EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	4	-	-	1,302,827
Charitable activities	5	2,204,361	2,204,361	1,798,144
Total income		<u>2,204,361</u>	<u>2,204,361</u>	<u>3,100,971</u>
Expenditure on:				
Charitable activities	6	2,176,920	2,176,920	2,030,906
Total expenditure		<u>2,176,920</u>	<u>2,176,920</u>	<u>2,030,906</u>
Net movement in funds		<u>27,441</u>	<u>27,441</u>	<u>1,070,065</u>
Reconciliation of funds:				
Total funds brought forward		(110,916)	(110,916)	(1,180,981)
Net movement in funds		27,441	27,441	1,070,065
Total funds carried forward		<u>(83,475)</u>	<u>(83,475)</u>	<u>(110,916)</u>

The Consolidated statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 16 to 30 form part of these financial statements.

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)
REGISTERED NUMBER: 10147280

CONSOLIDATED BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	395,784	394,974
		395,784	394,974
Current assets			
Debtors	13	105,897	39,848
Cash at bank and in hand	21	32,105	79,353
		138,002	119,201
Creditors: amounts falling due within one year	14	(607,261)	(625,091)
Net current liabilities		(469,259)	(505,890)
Total assets less current liabilities		(73,475)	(110,916)
Provisions for liabilities	16	(10,000)	-
Total net liabilities		(83,475)	(110,916)
Charity funds			
Restricted funds	17	-	-
Unrestricted funds	17	(83,475)	(110,916)
Total funds		(83,475)	(110,916)

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 151 of the Charities Act 2011.


The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)
REGISTERED NUMBER: 10147280

CONSOLIDATED BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2024

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Signed by:

EA51D3BAD64F421.....
Anthony Thompson
(Trustee)
Date: 21/7/2025

The notes on pages 16 to 30 form part of these financial statements.

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)
REGISTERED NUMBER: 10147280

COMPANY BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note		2024 £		2023 £
Current assets					
Debtors	13	1,240	-		
Cash at bank and in hand		132	104		
		1,372	104		
Creditors: amounts falling due within one year	14	(351,648)	(354,530)		
Net current liabilities			(350,276)		(354,426)
Total assets less current liabilities			(350,276)		(354,426)
Total net liabilities			(350,276)		(354,426)
Charity funds					
Restricted funds	17		-		-
Unrestricted funds	17		(350,276)		(354,426)
Total funds			(350,276)		(354,426)

The Company's net movement in funds for the year was £4,150 (2023 - £(528,256)).

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

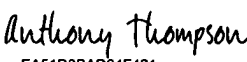
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The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Signed by:

EAS1D3BAD64F421.....
Anthony Thompson
 (Trustee)
 Date: 21/7/2025

The notes on pages 16 to 30 form part of these financial statements.

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	(25,847)	(132,239)
Cash flows from investing activities		
Purchase of tangible fixed assets	(18,518)	(8,200)
Net cash used in investing activities	(18,518)	(8,200)
Cash flows from financing activities		
Cash inflows from new borrowing	-	198,176
Repayments of borrowing	(2,883)	(2,209)
Net cash (used in)/provided by financing activities	(2,883)	195,967
Change in cash and cash equivalents in the year	(47,248)	55,528
Cash and cash equivalents at the beginning of the year	79,353	23,825
Cash and cash equivalents at the end of the year	32,105	79,353

The notes on pages 16 to 30 form part of these financial statements

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

Safe Places for Children Secretariat is a registered charity and a company limited by guarantee. The registered office is First Floor, Triad House, Mountbatten Court, Worrall Street, Congleton, Cheshire, CW12 1DT.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Safe Places for Children Secretariat meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the Company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Company has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of financial activities in these financial statements.

The financial statements are presented in Sterling which is the functional currency of the Group and Company and are rounded to the nearest £1.

2.2 Going concern

At 31 December 2024 the Group has net liabilities of £83,475 (2023: £110,916). Its parent entity, Safe Places Australia Limited, has agreed to provide support to the Charity to ensure it can fulfill its current liabilities as they fall due for at least twelve months from the date of signing the financial statements.

On this basis, the Trustees consider that there is a reasonable basis for concluding that the Group will be able to continue to trade for a period of at least twelve months from the date of signing the financial statements.

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Support services for parent entity are recognised in the period in which it is receivable and to the extent the services have been provided or on completion of the service.

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 50 years straight line
Motor vehicles	- 4 years straight line
Computer equipment	- 5 years straight line

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities

Liabilities and provisions are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.9 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Operating leases

Rentals paid under operating leases are charged to the Consolidated statement of financial activities on a straight-line basis over the lease term.

2.11 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

3. Critical accounting estimates and areas of judgment

The preparation of the financial statements requires the Trustees to make judgments, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year.

Critical accounting estimates and assumptions:

The Trustees are of the opinion that there are no key assumptions concerning the future and other key sources of estimation uncertainty at the balance sheet date that have a significant risk of causing a material adjustment to the carrying amounts of the assets and liabilities within the next financial year.

4. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations - loan forgiven	-	-	1,302,827
	<hr/> <hr/>	<hr/> <hr/>	
<i>Total 2023</i>	<i>1,302,827</i>	<i>1,302,827</i>	
	<hr/> <hr/>	<hr/> <hr/>	

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

5. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Residential care	1,662,317	1,662,317	1,555,189
Outreach care	69,287	69,287	46,449
Support services for parent entity	472,757	472,757	196,506
	<u>2,204,361</u>	<u>2,204,361</u>	<u>1,798,144</u>
<i>Total 2023</i>	<u>1,798,144</u>	<u>1,798,144</u>	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £	<i>Total 2023 £</i>
Direct costs	1,708,227	1,708,227	1,607,838
Support costs	468,693	468,693	423,068
	<u>2,176,920</u>	<u>2,176,920</u>	<u>2,030,906</u>
<i>Total 2023</i>	<u>2,030,906</u>	<u>2,030,906</u>	

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

7. Analysis of expenditure by activities

	Direct costs 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Therapeutic residential services	1,708,227	-	1,708,227	1,607,838
Other	-	468,693	468,693	423,068
	<u>1,708,227</u>	<u>468,693</u>	<u>2,176,920</u>	<u>2,030,906</u>
<i>Total 2023</i>	<u>1,607,838</u>	<u>423,068</u>	<u>2,030,906</u>	

Analysis of direct costs

	Therapeutic residential services 2024 £	Total funds 2024 £	Total funds 2023 £
Staff and related costs	1,463,110	1,463,110	1,389,005
Residential premises costs	199,210	199,210	194,615
Travel costs	45,907	45,907	24,218
	<u>1,708,227</u>	<u>1,708,227</u>	<u>1,607,838</u>
<i>Total 2023</i>	<u>1,607,838</u>	<u>1,607,838</u>	

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Other 2024 £	Total funds 2024 £	Total funds 2023 £
Staff and related costs	226,154	226,154	177,677
Governance costs	14,913	14,913	44,829
Service fees	-	-	22,571
Insurance	68,476	68,476	51,716
Travel	31,384	31,384	11,096
Office costs	110,059	110,059	96,880
Depreciation	17,707	17,707	18,299
	<u>468,693</u>	<u>468,693</u>	<u>423,068</u>
<i>Total 2023</i>	<u>423,068</u>	<u>423,068</u>	

8. Auditors' remuneration

	2024 £	2023 £
Fees payable to the Group auditors for the audit of the Company's annual accounts	3,300	3,000
Fees payable to the Group auditors in respect of:		
Audit of subsidiary	10,945	9,950
Accounting and Tax Fees	4,345	3,950
	<u>18,590</u>	<u>16,900</u>

9. Staff costs

	Group 2024 £	Group 2023 £
Wages and salaries	1,497,173	1,381,565
Employers NI	139,202	138,329
Contribution to defined contribution pension schemes	52,889	46,788
	<u>1,689,264</u>	<u>1,566,682</u>

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

9. Staff costs (continued)

The average number of persons employed by the Company during the year was as follows:

	Group 2024 No.	<i>Group 2023 No.</i>
Employees	42	<i>45</i>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2024 No.	<i>Group 2023 No.</i>
In the band £70,001 - £80,000	-	<i>1</i>
In the band £80,001 - £90,000	1	<i>-</i>
In the band £90,001 - £100,000	1	<i>2</i>
In the band £100,001 - £110,000	1	<i>-</i>

The key management personnel of the Group currently comprise the Managing Director.

The total amount of employee benefits received by key management personnel is £103,242 (2023: £96,681).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, no Trustee expenses have been incurred (2023 - £NIL).

11. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

12. Tangible fixed assets

Group

	Freehold property £	Motor vehicles £	Computer equipment £	Total £
Cost				
At 1 January 2024	416,863	44,094	10,077	471,034
Additions	-	18,518	-	18,518
Disposals	-	(11,366)	-	(11,366)
At 31 December 2024	<u>416,863</u>	<u>51,246</u>	<u>10,077</u>	<u>478,186</u>
Depreciation				
At 1 January 2024	35,522	32,754	7,784	76,060
Charge for the year	7,140	8,833	1,735	17,708
On disposals	-	(11,366)	-	(11,366)
At 31 December 2024	<u>42,662</u>	<u>30,221</u>	<u>9,519</u>	<u>82,402</u>
Net book value				
At 31 December 2024	<u>374,201</u>	<u>21,025</u>	<u>558</u>	<u>395,784</u>
At 31 December 2023	<u>381,341</u>	<u>11,340</u>	<u>2,293</u>	<u>394,974</u>

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

13. Debtors

	Group 2024 £	Group 2023 £	Company 2024 £	Company 2023 £
Due after more than one year				
Other debtors	4,930	-	-	-
	<u>4,930</u>	<u>-</u>	<u>-</u>	<u>-</u>
Due within one year				
Trade debtors	30,361	22,362	-	-
Other debtors	8,300	6,391	-	-
Prepayments and accrued income	62,306	11,095	1,240	-
	<u>105,897</u>	<u>39,848</u>	<u>1,240</u>	<u>-</u>

During the year, the Company benefitted from donations totalling £18,766 from it's subsidiary company Safe Places for Children UK. These amounts were originally intercompany creditors that were forgiven by the subsidiary company during the year.

14. Creditors: Amounts falling due within one year

	Group 2024 £	Group 2023 £	Company 2024 £	Company 2023 £
Other loans	347,872	350,755	347,872	350,755
Trade creditors	2,772	11,687	-	-
Other taxation and social security	27,247	30,469	-	-
Other creditors	6,826	9,426	-	-
Accruals and deferred income	222,544	222,754	3,776	3,775
	<u>607,261</u>	<u>625,091</u>	<u>351,648</u>	<u>354,530</u>

In prior years, Sichere Orte Limited, a Seychelles incorporated company, provided funding to Safe Places for Children Secretariat to allow the charity to continue its set up phase and provide onward finance to Safe Places for Children UK (Registered Charity Number 1172481) for property acquisition.

At 31 December 2024 the loan has no fixed repayment period, however per the terms of the loan the balance may be recalled in full by the provider with 6 months' notice. Since March 2023 the Company have agreed to repay monthly instalments of £1,200, of which £975 is interest and £225 principal. This arrangement was reviewed in January 2025 and has since been increased to monthly repayments of £5,000. Of which £975 is interest and £4,025 principal.

The balance owed to Sichere Orte is secured by a deed of guarantee and indemnity between Sichere Orte and Safe Places for Children UK.

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

15. Financial instruments

	Group 2024 £	<i>Group 2023 £</i>	Company 2024 £	<i>Company 2023 £</i>
Financial assets				
Financial assets measured at fair value through income and expenditure	85,678	<i>119,201</i>	1,240	<i>104</i>
	Group 2024 £	<i>Group 2023 £</i>	Company 2024 £	<i>Company 2023 £</i>
Financial liabilities				
Other financial liabilities measured at fair value through income and expenditure	217,065	<i>274,336</i>	3,776	<i>3,775</i>
Other financial liabilities measured at amortised cost through income and expenditure	347,872	<i>350,755</i>	347,872	<i>350,755</i>
	564,937	<i>625,091</i>	351,648	<i>354,530</i>

Financial assets measured at fair value through income and expenditure comprise trade debtors, other debtors, prepayments and accrued income and cash at bank.

Other financial liabilities measured at fair value through income and expenditure comprise trade creditors, other tax and social security and accruals and deferred income.

Other financial liabilities measured at amortised cost through income and expenditure comprise other loans.

16. Provisions

Group

	Dilapidations £
Additions	10,000
	10,000

During the year, the Group vacated a leased property that requires work to restore the property to its original condition. The trustees' best estimate of the costs of restoration represents the provision addition this year. At the time of signing these financial statements, final agreement has not been reached with regards to this liability.

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

17. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
Unrestricted funds				
General Funds - all funds	1,463,272	-	-	1,463,272
Reserves - subsidiary	(1,574,188)	2,204,361	(2,176,920)	(1,546,747)
	<u>(110,916)</u>	<u>2,204,361</u>	<u>(2,176,920)</u>	<u>(83,475)</u>

Statement of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
General Funds - all funds	173,830	1,302,827	(13,385)	1,463,272
Reserves - subsidiary	(1,354,811)	1,798,144	(2,017,521)	(1,574,188)
	<u>(1,180,981)</u>	<u>3,100,971</u>	<u>(2,030,906)</u>	<u>(110,916)</u>

18. Summary of funds

Summary of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
General funds	(110,916)	2,204,361	(2,176,920)	(83,475)
	<u>(110,916)</u>	<u>2,204,361</u>	<u>(2,176,920)</u>	<u>(83,475)</u>

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

18. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 January 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 December 2023</i>
	£	£	£	£
General funds	<u>(1,180,981)</u>	<u>3,100,971</u>	<u>(2,030,906)</u>	<u>(110,916)</u>

19. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024	Total funds 2024
	£	£
Tangible fixed assets	395,784	395,784
Debtors due after more than one year	4,930	4,930
Current assets	80,748	80,748
Creditors due within one year	(564,937)	(564,937)
Total	<u>(83,475)</u>	<u>(83,475)</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023</i>	<i>Total funds 2023</i>
	£	£
Tangible fixed assets	394,974	394,974
Current assets	119,201	119,201
Creditors due within one year	(625,091)	(625,091)
Total	<u>(110,916)</u>	<u>(110,916)</u>

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

20. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2024	Group 2023
	£	£
Net income for the period (as per Statement of Financial Activities)	27,441	1,070,065
Adjustments for:		
Depreciation charges	17,708	15,818
Decrease/(increase) in debtors	(13,725)	42,020
Decrease in creditors	(57,271)	(1,260,142)
Net cash used in operating activities	(25,847)	(132,239)

21. Analysis of cash and cash equivalents

	Group 2024	Group 2023
	£	£
Cash in hand	32,105	79,353
Total cash and cash equivalents	32,105	79,353

22. Analysis of changes in net debt

	At 1 January 2024	Cash flows	At 31 December 2024
	£	£	£
Cash at bank and in hand	79,353	(47,248)	32,105
Debt due within 1 year	(350,755)	2,883	(347,872)
	(271,402)	(44,365)	(315,767)

23. Pension commitments

The Company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund and amounted to £52,889 (2023 - £46,788). Contributions totalling £6,950 (2023 - £9,363) were payable to the fund at the balance sheet date.

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

24. Operating lease commitments

At 31 December 2024 the Group and the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2024 £	<i>Group 2023 £</i>
Not later than 1 year	82,008	23,952
Later than 1 year and not later than 5 years	105,000	45,000
	187,008	68,952

25. Related party transactions

The Company has taken advantage of the exemption under FRS 102 section 33.1A Related Party Disclosures from disclosing transactions with other wholly owned members of the group.

Anthony Thompson, trustee of the Company is also a Director of Safe Places Australia Limited. Safe Places Australia Limited is a similar organisation operating in Australia on which this charity has been modelled. The view of the Trustees is that Safe Places Australia Limited and this charity are connected parties pursuant to the Australian accounting standards and the United Kingdom accounting standards.

On 29 February 2024, the Group joined the Safe Places Australia Limited group, and are therefore exempt from disclosing transactions from this date. From 1 January 2024 to 29 February 2024 the Group recognised sales of £54,216 (2023 - £139,432) relating to the recovery of costs incurred.

There are no other related party transactions that require disclosure.

26. Subsidiary Charity

The charity controls Safe Places for Children UK by virtue of being its only member. Safe Places for Children UK provides residential therapeutic care of high needs children, young adults and disabled people, providing rehabilitation services in addition to the immediate needs of the young people.

A summary of the results of the Charity is set out below:

	2024 £	<i>2023 £</i>
Income from Charitable Activities	2,204,361	3,615,842
Expenditure on Charitable Activities	(2,181,070)	(2,017,521)
Net income/ (expenditure) for the year	23,291	1,598,321
Assets	480,090	514,071
Liabilities	(213,289)	(270,561)
Net assets / (liabilities)	266,801	243,510

**SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

27. Controlling party

Safe Places for Children Secretariat is a Company limited by guarantee and accordingly does not have share capital.

Every member of the charitable Company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

On 29 February 2024 the ultimate controlling party became Safe Places Australia Limited following an amendment to Safe Places for Children Secretariat's articles of association by special resolution.

Consolidated financial statements are prepared by Safe Places Australia Limited, a copy of which is available from Level 19, 241 Adelaide Street, Brisbane QLD 4000.

SAFE PLACES FOR CHILDREN SECRETARIAT

England & Wales - Charity number 1173449

Accounts

Registered number: 10147280
Charity number: 1173449

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023



SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

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SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees	Peter Kearney, Chairman Anthony Thompson
Company registered number	10147280
Charity registered number	1173449
Registered office	First Floor, Triad House Mountbatten Court Worral Street Congleton Cheshire CW12 1DT
Independent auditors	PKF Smith Cooper Audit Limited Statutory Auditors 2 Lace Market Square Nottingham NG1 1PB
Bankers	Royal Bank of Scotland Western Avenue Chatham ME4 4RT
Solicitors	Veale Wasbrough Vizards LLP Narrow Quay House Narrow Quay Bristol BS1 4QA

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, are pleased to present their annual trustees' report together with the financial statements for the year ended 31 December 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

Objectives and activities

a. Objectives and activities

The charity's objectives are:

- The relief of:
 - a) children, young adults and disabled people in need; and
 - b) the families of children, young adults and disabled people in need in particular but not exclusively by providing residential, therapeutic and rehabilitation services and family support services;
- the relief of those in need by reason of financial hardship, ill health, disability, youth, age or other disadvantage;
- the promotion of the efficiency and effectiveness of other charities whose charitable objects are within, the same as, or similar to the objects of the Secretariat, in particular but not exclusively by setting standards which serve to improve the quality of care delivered by those other charities;
- the advancement of such other objects or purposes in any part of the world which are exclusively charitable according to the law of England and Wales and are in the opinion of the trustees connected with children, young adults or disabled people in need in such manner as the trustees may in their absolute discretion think fit.

The purposes of the charity are:

- To provide therapeutic residential care of high needs children, young adults and disabled people, providing rehabilitation services in addition to the immediate needs of the young people.
- In addition, we seek to use the experiences and knowledge gained working with traumatised young people in other locations to bring about improvements in the efficiency and effectiveness of other organisations working in this sector.
- Working with the local authorities and departments, we aim to raise the standards and the quality of care delivered to all high needs young people by the various agencies and charities.

The objectives for this year are:

- To assist other charities to establish a team of educated, excellent, enthusiastic staff to guide young people along a personal growth journey.
- To seek ways of improving the delivery of care to high needs young people.
- To institute training, review and verification programs to ensure the highest possible standard of care is provided.

The charity achieves its objectives by assisting its subsidiary Safes Places for Children UK.

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Objectives and activities (continued)

b. Funding

We have established working relationships with various Trustees of the Health and Social Care trusts in a range of jurisdictions in Northern Ireland and England. We have broad agreement on the pricing structure and cost recovery models for caring for young people.

We have increased the pricing structure per young person in Northern Ireland for the financial year 2023 with a base rate of £7,164 per child per week. Safe Places are currently supporting four young people across two houses. As the complex needs of a child or young person reduces due to the intense therapeutic work we deliver, we work alongside the Trusts and Local authorities to secure less-intensive models of care and provide outreach support during the young persons transition out of Safe Places, whilst simultaneously providing outreach support to new young people transitioning into our service, this increases revenue during this period.

Across England and Northern Ireland, we have an average of 100 referrals to our service per month, which reduces the ongoing concern of business/revenue continuity. The Northern Ireland Trusts are under a huge amount of pressure to not only place children and young people but also to bring young people back to their communities as some young people are placed down south in Ireland or other countries. Safe Places have been able to assist with this and now have 4 young people being supported locally and an additional 3 through Outreach support.

Safe Places have an exemplary reputation in providing therapeutic residential care and are the only private provider in Northern Ireland. The regulator 'RQIA' and the Trusts continue to provide exceptional feedback regarding the quality of care provided by Safe Places.

We have determined that we can provide the appropriate services at the best cost to ensure the ongoing viability of Safe Places for Children Secretariat.

c. Public benefit

In planning the activities for the year to meet the charitable objects, the trustees have complied with their duties in Section 17 of the Charities Act 2011 and have considered the Charity Commission's general guidance on public benefit.

Financial review

a. Financial review

The charity received charitable income of £1,798,144 (2022 - £1,816,895). There was an decrease in income compared to 2022 as the charity closed two houses in England and increased support in Northern Ireland to provide services to local authorities. In addition to this, the loan between Safe Places for Children UK and Safe Places for Children Secretariat was forgiven, resulting in an increase in total income by £1,302,827 (2022 - £Nil).

Reserves policy

The parent charity held a deficit on unrestricted funds of £354,426 as at 31 December 2023 (2022- surplus of £173,830). The trustees continue to develop a reserves policy for the parent charity and are reviewing the charity's anticipated areas of income and expenditure to ensure the policy is appropriate.

The group held a deficit on unrestricted funds of £110,916 as at 31 December 2023 (2022 - deficit of £1,180,981). The charity recognises the need to have positive unrestricted funds and is taking steps to achieve this in due course. The charity expects to receive continued support from the connected charity Safe Places Community Services Limited.

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

b. Going concern

We were supported during the establishment and initial start-up phase by the Australian not-for-profit group Safe Places Australia Limited. This supporting relationship has continued throughout 2023 enabling the continued provision of finance to connected charities. Safe Places Australia Limited continues to provide Safe Places for Children Secretariat with financial support. As a result, the trustees consider that it is appropriate to continue to prepare the financial statements on a going concern basis.

c. Risk management

The trustees have a risk management strategy which comprises:

- monthly review and check to ensure standards are maintained, policies upheld and procedures followed in both practical application and documentation;
- ongoing work by team reviewing documentation, licencing and other requirements for working in this highly regulated industry;
- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that barriers to entry is the major financial risk for the charity. The approach to child safety that the charity is promoting is different from those used by other organisations in residential care and requires changes in thinking in the funding and placement agencies.

Attention has also been focussed on non-financial risks arising from fire, health and safety of staff and young people. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

d. Fundraising

The Trustees take their responsibilities under the Charities (Protection and Social Investment) Act 2016 seriously and have considered the implications on their fundraising activities. The Charity does not engage in fundraising activity nor does it petition any donations from members of the general public and does not work with any third-party commercial fundraiser. The Trustees are not aware of any fundraising complaints made in respect of the financial year.

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

e. Future plans

Since the financial year end, we have made significant progress in continuing to establish the organisation as a premium provider of therapeutic care, this has been acknowledged by the regulator in Northern Ireland and the individual trusts. Placements continue in our homes and we have achieved great outcomes for the children and young people. We have received payments from the South-Eastern Trust of HSC, Northern Trust of HSC and Belfast Trust in Northern Ireland for these services.

Safe Places has received final licensing approval from OFSTED for the Nantwich property and we will look to support children and young people from July 2024 and increase our overall revenue, this will be outside of the constraints of a tendered agreement. Nantwich property will be on a fee for service basis under an individual contract for specific young person for a specified period.

Safe Places for Children UK have commenced supporting Safe Places Australia Ltd in Australia to source additional staffing resources, an agreed pricing schedule is in place this includes cost recovery for fixed costs and various pay points throughout the various stages. Safe Places UK have a well-established training team that will also train prospective staff before they travel to Australia. The international recruitment project is underway and has generated additional revenue.

Structure, governance and management

a. Constitution

The charity is constituted as a company limited by guarantee and was incorporated on 26 April 2016. It is governed by its Memorandum and Articles of Association. There is currently one member. The charity was registered with the Charity Commission on 16 June 2017.

b. Methods of appointment or election of Trustees

As set out in the Articles of Association the trustees are nominated by the members.

c. Trustee induction and training

The trustees have undergone orientation to brief them on their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity.

d. Related parties and co-operation with other organisations

None of the trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with an employee or contractor must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

The charity has a close relationship with Safe Places Australia Limited in Australia, a non profit with extensive experience and successes in the care and rehabilitation of troubled young people. Safe Places Australia Limited provides administration support, training and advice, as well as providing funding for the establishment phase of Safe Places for Children Secretariat. The charity has not been asked to repay any of these funds, and we have assurances that repayment will be required only as and when the charity has capacity to repay. Our view is that Safe Places Australia Limited and the charity are connected parties pursuant to the Australian accounting standards and the United Kingdom accounting standards.

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Company and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Disclosure of information to auditors

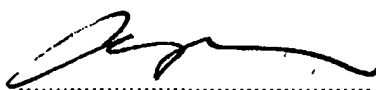
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

Auditors

The auditors, PKF Smith Cooper Audit Limited, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Anthony Thompson

(Trustee)

Date: 25-06-2024

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SAFE PLACES FOR CHILDREN
SECRETARIAT**

Opinion

We have audited the financial statements of Safe Places for Children Secretariat (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2023 which comprise the Consolidated statement of financial activities, the Consolidated balance sheet, the Company balance sheet, the Consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 December 2023 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SAFE PLACES FOR CHILDREN
SECRETARIAT (CONTINUED)**

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SAFE PLACES FOR CHILDREN
SECRETARIAT (CONTINUED)**

Auditors' responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the company and industry, we identify the key laws and regulations affecting the company. We identified that the principal risk of fraud or non-compliance with laws and regulations related to:

- Management bias in respect of accounting estimates and judgements made;
- Management override of control;
- Posting of unusual journals or transactions.

We focussed on those areas that could give rise to a material misstatement in the financial statements.

Our procedures included, but were not limited to:

- Enquiry of management and those charged with governance around actual and potential litigation and claims, including instances of non-compliance with laws and regulations and fraud;
- Reviewing legal expenditure in the year to identify instances of non-compliance with laws and regulations and fraud;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

It is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SAFE PLACES FOR CHILDREN
SECRETARIAT (CONTINUED)**

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

PKF Smith Cooper Audit Limited

Sarah Flear (Senior statutory auditor)

for and on behalf of

PKF Smith Cooper Audit Limited

Statutory Auditors

2 Lace Market Square

Nottingham

NG1 1PB

Date: 3 July 2024

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND
EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	4	1,302,827	1,302,827	-
Charitable activities	5	1,798,144	1,798,144	1,816,895
Total income		<u>3,100,971</u>	<u>3,100,971</u>	<u>1,816,895</u>
Expenditure on:				
Charitable activities	6	2,030,906	2,030,906	2,074,582
Total expenditure		<u>2,030,906</u>	<u>2,030,906</u>	<u>2,074,582</u>
Net movement in funds		<u>1,070,065</u>	<u>1,070,065</u>	<u>(257,687)</u>
Reconciliation of funds:				
Total funds brought forward		(1,180,981)	(1,180,981)	(923,294)
Net movement in funds		1,070,065	1,070,065	(257,687)
Total funds carried forward		<u>(110,916)</u>	<u>(110,916)</u>	<u>(1,180,981)</u>

The Consolidated statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 16 to 30 form part of these financial statements.

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)
REGISTERED NUMBER: 10147280

CONSOLIDATED BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	394,974	402,592
		394,974	402,592
Current assets			
Debtors	13	39,848	81,868
Cash at bank and in hand		79,353	23,825
		119,201	105,693
Creditors: amounts falling due within one year	14	(625,091)	(231,651)
Net current liabilities		(505,890)	(125,958)
Total assets less current liabilities		(110,916)	276,634
Creditors: amounts falling due after more than one year	15	-	(1,457,615)
Total net liabilities		(110,916)	(1,180,981)
Charity funds			
Restricted funds	17	-	-
Unrestricted funds	17	(110,916)	(1,180,981)
Total funds		(110,916)	(1,180,981)

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 151 of the Charities Act 2011.

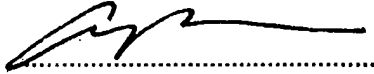
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)
REGISTERED NUMBER: 10147280

CONSOLIDATED BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2023

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
Anthony Thompson

Trustee

Date: 25-06-2024

The notes on pages 16 to 30 form part of these financial statements.

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)
REGISTERED NUMBER: 10147280

COMPANY BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note		2023 £	2022 £
Current assets				
Debtors	13	-	1,633,888	
Cash at bank and in hand		104	2,592	
		<hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/>	
		104	1,636,480	
Creditors: amounts falling due within one year	14	(354,530)	(5,035)	
		<hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/>	
Net current liabilities / assets			(354,426)	1,631,445
			<hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/>
Total assets less current liabilities			(354,426)	1,631,445
Creditors: amounts falling due after more than one year	15		-	(1,457,615)
			<hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/>
Total net liabilities / assets			(354,426)	173,830
			<hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/>
Charity funds				
Restricted funds	17		-	-
Unrestricted funds	17		(354,426)	173,830
			<hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/>
Total funds			(354,426)	173,830
			<hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/>

The Company's net movement in funds for the year was £(528,256) (2022 - £(3,062)).

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

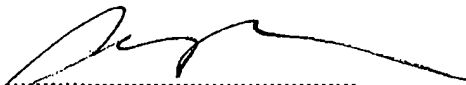
The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 151 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Anthony Thompson

Trustee

Date: 25-06-2024

The notes on pages 16 to 30 form part of these financial statements.

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net cash used in operating activities	(132,239)	(239,681)
	<hr/>	<hr/>
Cash flows from investing activities		
Purchase of tangible fixed assets	(8,200)	-
	<hr/>	<hr/>
Net cash (used in)/provided by investing activities	(8,200)	-
	<hr/>	<hr/>
Cash flows from financing activities		
Cash inflows from new borrowing	198,176	110,333
Repayments of borrowing	(2,209)	-
	<hr/>	<hr/>
Net cash provided by financing activities	195,967	110,333
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	55,528	(129,348)
Cash and cash equivalents at the beginning of the year	23,825	153,173
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	79,353	23,825
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 16 to 30 form part of these financial statements

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

Safe Places for Children Secretariat is a registered charity and a company limited by guarantee. The registered office is First Floor, Triad House, Mountbatten Court, Worrall Street, Congleton, Cheshire, CW12 1DT.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Safe Places for Children Secretariat meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the Company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Company has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of financial activities in these financial statements.

The financial statements are presented in Sterling which is the functional currency of the Group and Company and are rounded to the nearest £1.

2.2 Going concern

At the time of approving the financial statements, the trustees are of the view that the relationship between Safe Places Community Services Limited and Safe Places for Children UK, along with the long-term viability and resources of the Australian operation, and the demonstrated willingness of the placement agencies to utilise our services and pay the associated costs, indicate that the charity is a going concern.

The Trustees have reviewed the latest management information, budgets and forecast cashflows to 31 December 2025 in order to consider going concern and are confident that the charity will have the resources available to it that it will need for at least the 12 months following the approval of the financial statements. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 50 years straight line
Motor vehicles	- 4 years straight line
Computer equipment	- 5 years straight line

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.9 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Operating leases

Rentals paid under operating leases are charged to the Consolidated statement of financial activities on a straight-line basis over the lease term.

2.11 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

3. Critical accounting estimates and areas of judgment

The preparation of the financial statements requires the Trustees to make judgments, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year.

Critical accounting estimates and assumptions:

The Trustees are of the opinion that there are no key assumptions concerning the future and other key sources of estimation uncertainty at the balance sheet date that have a significant risk of causing a material adjustment to the carrying amounts of the assets and liabilities within the next financial year.

4. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations - loan forgiven	1,302,827	1,302,827	-
	<hr/>	<hr/>	
<i>Total 2022</i>	<hr/>	<hr/>	

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

5. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Residential care	1,555,189	1,555,189	1,614,658
Outreach care	46,449	46,449	86,360
Other income	196,506	196,506	115,877
	<u>1,798,144</u>	<u>1,798,144</u>	<u>1,816,895</u>
<i>Total 2022</i>	<u>1,816,895</u>	<u>1,816,895</u>	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £	<i>Total 2022 £</i>
Direct costs	1,607,838	1,607,838	1,556,750
Support costs	423,068	423,068	517,832
	<u>2,030,906</u>	<u>2,030,906</u>	<u>2,074,582</u>
<i>Total 2022</i>	<u>2,074,582</u>	<u>2,074,582</u>	

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

7. Analysis of expenditure by activities

	Direct costs 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Therapeutic residential services	1,607,838	-	1,607,838	1,556,750
Other	-	423,068	423,068	517,832
	<u>1,607,838</u>	<u>423,068</u>	<u>2,030,906</u>	<u>2,074,582</u>
<i>Total 2022</i>	<u>1,556,750</u>	<u>517,832</u>	<u>2,074,582</u>	

Analysis of direct costs

	Therapeutic residential services 2023 £	Total funds 2023 £	Total funds 2022 £
Staff and related costs	1,389,005	1,389,005	1,322,352
Residential premises costs	194,615	194,615	201,910
Travel costs	24,218	24,218	32,488
	<u>1,607,838</u>	<u>1,607,838</u>	<u>1,556,750</u>
<i>Total 2022</i>	<u>1,556,750</u>	<u>1,556,750</u>	

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Other 2023 £	Total funds 2023 £	Total funds 2022 £
Staff and related costs	177,677	177,677	200,361
Governance costs	44,829	44,829	76,083
Service fees	22,571	22,571	34,963
Insurance	51,716	51,716	64,316
Travel	11,096	11,096	10,676
Office costs	96,880	96,880	113,305
Depreciation	18,299	18,299	18,128
	<u>423,068</u>	<u>423,068</u>	<u>517,832</u>
<i>Total 2022</i>	<u>517,832</u>	<u>517,832</u>	

8. Auditors' remuneration

	2023 £	2022 £
Fees payable to the Group auditors for the audit of the Company's annual accounts	3,000	23,064
Fees payable to the Group auditors in respect of:		
Audit of subsidiary	9,950	-
Accounting and Tax Fees	3,950	2,300
Legal and Professional Fees	-	46,944
	<u>16,900</u>	<u>72,308</u>

9. Staff costs

	Group 2023 £	Group 2022 £
Wages and salaries	1,381,565	1,338,661
Employers NI	138,329	136,925
Contribution to defined contribution pension schemes	46,788	47,127
	<u>1,566,682</u>	<u>1,522,713</u>

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

9. Staff costs (continued)

The average number of persons employed by the Company during the year was as follows:

	Group 2023 No.	<i>Group 2022 No.</i>
Employees	45	47

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2023 No.	<i>Group 2022 No.</i>
In the band £70,001 - £80,000	1	1
In the band £80,001 - £90,000	-	1
In the band £90,001 - £100,000	2	-

The key management personnel of the Group currently comprise the Managing Director, General Manager and Quality and Systems Manager.

The total amount of employee benefits received by key management personnel is £286,035 (2022: £233,833).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

11. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

12. Tangible fixed assets

Group

	Freehold property £	Motor vehicles £	Computer equipment £	Total £
Cost				
At 1 January 2023	416,863	35,894	10,077	462,834
Additions	-	8,200	-	8,200
At 31 December 2023	<u>416,863</u>	<u>44,094</u>	<u>10,077</u>	<u>471,034</u>
Depreciation				
At 1 January 2023	28,383	26,092	5,767	60,242
Charge for the year	7,139	6,662	2,017	15,818
At 31 December 2023	<u>35,522</u>	<u>32,754</u>	<u>7,784</u>	<u>76,060</u>
Net book value				
At 31 December 2023	<u>381,341</u>	<u>11,340</u>	<u>2,293</u>	<u>394,974</u>
At 31 December 2022	<u>388,480</u>	<u>9,802</u>	<u>4,310</u>	<u>402,592</u>

13. Debtors

	Group 2023 £	Group 2022 £	Company 2023 £	Company 2022 £
Due after more than one year				
Amounts owed by group undertakings	-	-	-	1,633,888
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,633,888</u>
Due within one year				
Trade debtors	22,362	59,035	-	-
Other debtors	6,391	5,689	-	-
Prepayments and accrued income	11,095	17,144	-	-
	<u>39,848</u>	<u>81,868</u>	<u>-</u>	<u>1,633,888</u>

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

13. Debtors (continued)

In 2022, the Company provided a loan to its subsidiary company Safe Places for Children UK. This was in line with its objective of assisting other charities to establish a team of educated, excellent, enthusiastic staff to guide young people along a personal growth journey. The loan was interest free and had no fixed repayment period.

On 30 June 2023, the Company agreed to forgive the outstanding loan balance at that date of £1,817,698 in full.

14. Creditors: Amounts falling due within one year

	Group 2023 £	<i>Group 2022 £</i>	Company 2023 £	<i>Company 2022 £</i>
Other loans	350,755	-	350,755	-
Trade creditors	11,687	23,667	-	1,260
Other taxation and social security	30,469	33,178	-	-
Other creditors	9,426	11,385	-	-
Accruals and deferred income	222,754	163,421	3,775	3,775
	<u>625,091</u>	<u>231,651</u>	<u>354,530</u>	<u>5,035</u>

In prior years, Sichere Orte Limited, a Seychelles incorporated company, provided funding to Safe Places for Children Secretariat to allow the charity to continue its set up phase and provide onward finance to Safe Places for Children UK (Registered Charity Number 1172481) for property acquisition.

At 31 December 2023 the loan has no fixed repayment period, however per the terms of the loan the balance may be recalled in full by the provider with 6 months' notice. Since March 2023 the Company have agreed to repay monthly instalments of £1,200, of which £975 is interest and £225 principal. This arrangement was reviewed in March 2024 and remains in place.

The balance owed to Sichere Orte is secured by a deed of guarantee and indemnity between Sichere Orte and Safe Places for Children UK.

15. Creditors: Amounts falling due after more than one year

	Group 2023 £	<i>Group 2022 £</i>	Company 2023 £	<i>Company 2022 £</i>
Other loans	-	1,457,615	-	1,457,615
	<u>-</u>	<u>1,457,615</u>	<u>-</u>	<u>1,457,615</u>

In 2022, a related party loan was due to Safe Places Community Services Limited, an Australian registered company. In prior years the loanee provided funding to the Company to allow the charity to continue its set up phase and provide onward finance to Safe Places for Children UK (Registered Charity Number 1172481) for general expenditure.

On 30 June 2023, Safe Places Community Services Limited agreed to forgive the outstanding loan balance at that date of £1,302,827 in full.

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

16. Financial instruments

	Group 2023 £	<i>Group 2022 £</i>	Company 2023 £	<i>Company 2022 £</i>
Financial assets				
Financial assets measured at fair value through income and expenditure	119,201	<i>105,693</i>	104	<i>2,592</i>
	Group 2023 £	<i>Group 2022 £</i>	Company 2023 £	<i>Company 2022 £</i>
Financial liabilities				
Other financial liabilities measured at fair value through income and expenditure	274,336	<i>231,651</i>	3,775	<i>5,035</i>
Other financial liabilities measured at amortised cost through income and expenditure	350,755	<i>1,457,615</i>	350,755	<i>1,457,615</i>
	625,091	<i>1,689,266</i>	354,530	<i>1,462,650</i>

Financial assets measured at fair value through income and expenditure comprise trade debtors, other debtors, prepayments and accrued income and cash at bank.

Other financial liabilities measured at fair value through income and expenditure comprise trade creditors, other tax and social security and accruals and deferred income.

Other financial liabilities measured at amortised cost through income and expenditure comprise other loans.

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

17. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
General Funds - all funds	173,830	1,302,827	(13,385)	1,463,272
Reserves - subsidiary	(1,354,811)	1,798,144	(2,017,521)	(1,574,188)
	<u>(1,180,981)</u>	<u>3,100,971</u>	<u>(2,030,906)</u>	<u>(110,916)</u>

Statement of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2022 £</i>
Unrestricted funds				
General Funds - all funds	(923,294)	1,816,895	(2,074,582)	(1,180,981)
	<u>(923,294)</u>	<u>1,816,895</u>	<u>(2,074,582)</u>	<u>(1,180,981)</u>

18. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
General funds	(1,180,981)	3,100,971	(2,030,906)	(110,916)
	<u>(1,180,981)</u>	<u>3,100,971</u>	<u>(2,030,906)</u>	<u>(110,916)</u>

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

18. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2022 £</i>
General funds	(923,294)	1,816,895	(2,074,582)	(1,180,981)

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	394,974	394,974
Current assets	119,201	119,201
Creditors due within one year	(625,091)	(625,091)
Total	(110,916)	(110,916)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	402,592	402,592
Current assets	105,693	105,693
Creditors due within one year	(231,651)	(231,651)
Creditors due in more than one year	(1,457,615)	(1,457,615)
Total	(1,180,981)	(1,180,981)

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

20. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2023	Group 2022
	£	£
Net income/expenditure for the year (as per Statement of Financial Activities)	1,070,065	(257,687)
Adjustments for:		
Depreciation charges	15,818	18,128
Decrease/(increase) in debtors	42,020	(52,032)
Increase/(decrease) in creditors	(1,260,142)	51,910
Net cash used in operating activities	(132,239)	(239,681)

21. Analysis of cash and cash equivalents

	Group 2023	Group 2022
	£	£
Cash in hand	79,353	23,825
Total cash and cash equivalents	79,353	23,825

22. Analysis of changes in net debt

	At 1 January 2023	Cash flows	Other non- cash changes	At 31 December 2023
	£	£	£	£
Cash at bank and in hand	23,825	55,528	-	79,353
Debt due within 1 year	-	-	(350,755)	(350,755)
Debt due after 1 year	(1,457,615)	(195,967)	1,653,582	-
	(1,433,790)	(140,439)	1,302,827	(271,402)

23. Pension commitments

The Company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund and amounted to £46,788 (2022 - £47,127). Contributions totalling £9,363 (2022 - £11,215) were payable to the fund at the balance sheet date.

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

24. Operating lease commitments

At 31 December 2023 the Group and the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2023 £	<i>Group 2022 £</i>
Not later than 1 year	23,952	<i>17,640</i>
Later than 1 year and not later than 5 years	45,000	<i>1,470</i>
	68,952	<i>19,110</i>

25. Related party transactions

The Company has taken advantage of the exemption under FRS 102 section 33.1A Related Party Disclosures from disclosing transactions with other members of the group.

Both the Company's trustees, Anthony Thompson and Peter Kearney, are also Directors of Safe Places Community Services Limited. Anthony Thompson serves as Chairman. Safe Places Community Services Limited is a similar organisation operating in Australia. The view of the Trustees is that Safe Places Community Services Limited and this charity are connected parties pursuant to the Australian accounting standards and the United Kingdom accounting standards.

During the year ended 31 December 2023, the Company borrowed £198,176 of additional funds. On 30 June 2023, Safe Places Community Services Limited agreed to forgive the outstanding loan balance of £1,302,827 in full. The balance outstanding at 31 December 2023 is £Nil (2022: £1,633,888 owed).

There are no other related party transactions that require disclosure.

SAFE PLACES FOR CHILDREN SECRETARIAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

26. Subsidiary Charity

The charity controls Safe Places for Children UK by virtue of being its only member. Safe Places for Children UK provides residential therapeutic care of high needs children, young adults and disabled people, providing rehabilitation services in addition to the immediate needs of the young people.

A summary of the results of the Charity is set out below:

	2023 £	2022 £
Income from Charitable Activities	3,615,842	1,816,895
Expenditure on Charitable Activities	(2,017,521)	(2,067,745)
Net Income/ (expenditure) for the year	1,598,321	(250,850)
Assets	514,071	505,693
Liabilities	(270,561)	(1,860,504)
Net assets / (liabilities)	243,510	(1,354,811)

27. Controlling party

Safe Places for Children Secretariat is a Company limited by guarantee and accordingly does not have share capital.

Every member of the charitable Company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Until 29 February 2024, the Company's parent entity was considered to be Safe Places for Children Trustee Limited as the sole member of Safe Places for Children Secretariat.

On 29 February 2024, the new sole member and therefore parent and controlling party became Safe Places Australia Limited following an amendment to Safe Places for Children Secretariat's articles of association by special resolution.

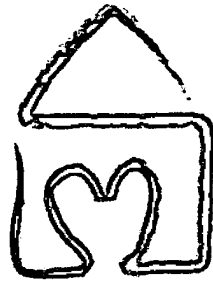
Consolidated financial statements are prepared by Safe Places Australia Limited, a copy of which is available from Level 19, 241 Adelaide Street, Brisbane QLD 4000.

SAFE PLACES FOR CHILDREN SECRETARIAT

England & Wales - Charity number 1173449

Accounts

Charity Number: 1173449
Company number: 10147280



Safe Places
for Children

professional care. guaranteed outcomes



Safe Places for Children Secretariat

**Report of the Trustee and consolidated financial statements
for the year ended 31 December 2022**

Safe Places for Children Secretariat

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Safe Places for Children Secretariat

Reference and administrative information (continued)

Board of Trustees

Peter Kearney (Chairman)
Anthony Thompson

Office address

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Independent Auditor

Saffery LLP
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HG1 5RX

Bankers

Royal Bank of Scotland
Western Avenue
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ME4 4RT

Solicitors

Veale Wasbrough Vizards LLP
Narrow Quay House
Narrow Quay
Bristol
BS1 4QA

Safe Places for Children Secretariat

Report of the Trustees and strategic report (continued) For the year ended 31 December 2022

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, are pleased to present their annual trustees' report together with the financial statements for the year ended 31 December 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

Objects and activities

The charity's objects are:

- The relief of:
 - a) children, young adults and disabled people in need; and
 - b) the families of children, young adults and disabled people in need in particular but not exclusively by providing residential, therapeutic and rehabilitation services and family support services;
- the relief of those in need by reason of financial hardship, ill health, disability, youth, age or other disadvantage;
- the promotion of the efficiency and effectiveness of other charities whose charitable objects are within, the same as, or similar to the objects of the Secretariat, in particular but not exclusively by setting standards which serve to improve the quality of care delivered by those other charities;
- the advancement of such other objects or purposes in any part of the world which are exclusively charitable according to the law of England and Wales and are in the opinion of the trustees connected with children, young adults or disabled people in need in such manner as the trustees may in their absolute discretion think fit.

The purposes of the charity are:

- To provide therapeutic residential care of high needs children, young adults and disabled people, providing rehabilitation services in addition to the immediate needs of the young people.
- In addition, we seek to use the experiences and knowledge gained working with traumatised young people in other locations to bring about improvements in the efficiency and effectiveness of other organisations working in this sector.
- Working with the local authorities and departments, we aim to raise the standards and the quality of care delivered to all high needs young people by the various agencies and charities.

The objectives for this year are:

- To assist other charities to establish a team of educated, excellent, enthusiastic staff to guide young people along a personal growth journey.
-

Safe Places for Children Secretariat

Report of the Trustees and strategic report (continued)

For the year ended 31 December 2022

- To seek ways of improving the delivery of care to high needs young people.
- To institute training, review and verification programs to ensure the highest possible standard of care is provided.

The charity achieves its objectives by assisting its subsidiary Safes Places for Children UK.

Funding

We have established working relationships with various Trustees of the Health and Social Care trusts in a range of jurisdictions in Northern Ireland and England. We have broad agreement on the pricing structure and cost recovery models for caring for young people.

We have increased the pricing structure per young person in Northern Ireland for the financial year 2023 with a base rate of 6,500 per child per week. Safe Places are currently supporting four young people across two houses. As the complex needs of a child or young person reduces due to the intense therapeutic work we deliver, we work alongside the Trusts and Local authorities to secure less-intensive models of care and provide outreach support during the young persons transition out of Safe Places, whilst simultaneously providing outreach support to new young people transitioning into our service, this increases revenue during this period.

Across England and Northern Ireland, we have an average of 25 referrals to our service per day, which reduces the ongoing concern of business/revenue continuity. The Northern Ireland Trusts are under a huge amount of pressure to not only place children and young people but also to bring young people back to their communities as some young people are placed down south in Ireland or other countries. Safe Places have been able to assist with this and now have 4 young people being supported locally.

Safe Places have an exemplary reputation in providing therapeutic residential care and are the only private provider in Northern Ireland. The regulator 'RQIA' and the Trusts continue to provide exceptional feedback regarding the quality of care provided by Safe Places.

We have determined that we can provide the appropriate services at the best cost to ensure the ongoing viability of Safe Places for Children UK.

Public Benefit

In planning the activities for the year to meet the charitable objects, the trustees have complied with their duties in Section 17 of the Charities Act 2011 and have considered the Charity Commission's general guidance on public benefit.

Financial Review

The charity received income of £1,816,895 (2021 – £1,772,491). There was an increase in income compared to 2021 as the charity took on more contracts to provide services to local authorities.

Expenditure in the year totalled £2,074,582 (2021 – £1,884,471). This expenditure was incurred in relation to the charity's operations. The operations included therapeutic residential services and ancillary activities.

Safe Places for Children Secretariat

Report of the Trustees and strategic report (continued) For the year ended 31 December 2022

Reserves policy

The parent charity held funds of £173,830 as at 31 December 2022 (2021 – £180,667). The trustees continue to develop a reserves policy for the parent charity and are reviewing the charity's anticipated areas of income and expenditure to ensure the policy is appropriate.

The group held a deficit on unrestricted funds of £1,180,981 as at 31 December 2022 (2021 – deficit of £923,294). The charity recognises the need to have positive unrestricted funds and is taking steps to achieve this in due course. The charity expects to receive continued support from the connected charity Safe Places Community Services Limited.

Going Concern

We were supported during the establishment and initial start-up phase by the Australian not-for-profit Safe Places Community Services Limited. This supporting relationship has continued throughout 2022 enabling the continued provision of finance to connected charities. During this period Secretariat has been actively involved in negotiating a formalised 10 year long term agreement with Safe Places Community Services Australia for continued funding. As a result, the trustees consider that it is appropriate to continue to prepare the financial statements on a going concern basis.

Risk management

The trustees have a risk management strategy which comprises:

- monthly review and check to ensure standards are maintained, policies upheld and procedures followed in both practical application and documentation;
- ongoing work by team reviewing documentation, licencing and other requirements for working in this highly regulated industry;
- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that barriers to entry is the major financial risk for the charity. The approach to child safety that the charity is promoting is different from those used by other organisations in residential care and requires changes in thinking in the funding and placement agencies.

Attention has also been focussed on non-financial risks arising from fire, health and safety of staff and young people. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

Fundraising

The Trustees take their responsibilities under the Charities (Protection and Social Investment) Act 2016 seriously and have considered the implications on their fundraising activities. The Charity does not engage in fundraising activity nor does it petition any donations from members of the general public and does not

Safe Places for Children Secretariat

Report of the Trustees and strategic report (continued) For the year ended 31 December 2022

work with any third-party commercial fundraiser. The Trustees are not aware of any fundraising complaints made in respect of the financial year.

Future Plans

Since the financial year end, we have made significant progress in continuing to establish the organisation as a premium provider of therapeutic care, this has been acknowledged by the regulator in Northern Ireland and the individual trusts. Placements continue in our homes and we have achieved great outcomes for the children and young people. We have received payments from the South-Eastern Trust of HSC and Belfast Trust in Northern Ireland for these services.

We previously provided therapeutic care to young people via a tendered contract with Cheshire East Council providing services to a significant number of young people. The CEC contracts were mutually terminated in July and August 2023, despite having some great outcomes for young people, including transitioning children and young people back home to their families or to a lessor intensive model of care. CEC was unwilling to increase the pricing structure to ensure the ongoing service was financially viable for Safe Places.

Safe Places have completed all registration documentation with OFSTED for the Nantwich property and we will look to support children and young people from January 2024 and increase our overall revenue, this will be outside of the constraints of a tendered agreement. Nantwich property will be on a fee for service basis under an individual contract for specific young person for a specified period.

Safe Places for Children UK have commenced supporting Safe Places Community Services Ltd in Australia to source additional staffing resources, an agreed pricing schedule is in place this includes cost recovery for fixed costs and various pay points throughout the various stages. Safe Places UK have a well-established training team that will also train prospective staff before they travel to Australia. The international recruitment project is underway and has generated additional revenue.

Trustees

The following directors have held office during the period and to the date of signing the accounts:

- Amanda Dunn (resigned 30 March 2022)
- Kirralee Harris (resigned 30 March 2022)
- Peter Kearney (appointed 21 March 2022)
- Anthony Thompson (appointed 21 March 2022)

Structure, Governance & Management

Constitution

The charity is constituted as a company limited by guarantee and was incorporated on 26 April 2016. It is governed by its Memorandum and Articles of Association. There is currently one member. The charity was registered with the Charity Commission on 16 June 2017.

Appointment of trustees

As set out in the Articles of Association the trustees are nominated by the members.

Trustee induction and training

The trustees have undergone orientation to brief them on their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the

Safe Places for Children Secretariat

Report of the Trustees and strategic report (continued) For the year ended 31 December 2022

Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity.

Related parties and co-operation with other organisations

None of the trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with an employee or contractor must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

The charity has a close relationship with Safe Places Community Services Limited in Australia, a non-profit with extensive experience and successes in the care and rehabilitation of troubled young people. Safe Places Community Services Limited provides administration support, training and advice, as well as providing funding for the establishment phase of Safe Places for Children Secretariat. The charity has not been asked to repay any of these funds, and we have assurances that repayment will be required only as and when the charity has capacity to repay. *Our view is that Safe Places Communities Services Limited and the charity are connected parties pursuant to the Australian accounting standards and the United Kingdom accounting standards.*

Safe Places for Children Secretariat

**Report of the Trustees and strategic report (continued)
For the year ended 31 December 2022**

Trustees Responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

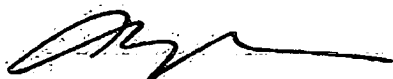
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

In so far as the trustees are aware:

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Signed on behalf of the Trustees on 30 October 2023



.....
Trustee
Anthony Thompson

Company Number 10147280

Registered office: Triad House, Mountbatten Court, Worrall Street, Congleton, Cheshire, CW12 1DT

Safe Places for Children Secretariat

Independent auditors' report to the members For the year ended 31 December 2022

Opinion

We have audited the financial statements of Safe Places for Children Secretariat (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 December 2022 which comprise the group statement of financial activities, the group and charity balance sheets, the group cash flow statement and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Safe Places for Children Secretariat

Independent auditors' report to the members (continued) For the year ended 31 December 2022

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

Other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities on page 7, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and report in accordance with regulations made under that Act.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the group and parent charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the group and parent charitable company by discussions with trustees and updating our understanding of the sector in which the group and parent charitable company operate.

Laws and regulations of direct significance in the context of the group and parent charitable company include The Companies Act 2006 and guidance issued by the Charity Commission for England and Wales.

Further, the group is subject to other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, through material fine, litigation or restrictions on the group's operations. We identified the most significant other laws and regulations to be specific requirements as found in the Education and Skills Act 2008 and the Childcare Act 2006 and guidance issued by Ofsted and the Regulator and Quality Improvement Authority.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the parent charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the parent charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that

Safe Places for Children Secretariat

**Independent auditors' report to the members (continued)
For the year ended 31 December 2022**

were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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



Sally Appleton (Senior Statutory Auditor)
for and on behalf of Saffery LLP

Chartered Accountants
Statutory Auditors
Mitre House
North Park Road
Harrogate
HG1 5RX

30 October 2023

Saffery LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Safe Places for Children Secretariat

**Consolidated statement of financial activities (incorporating an income and expenditure account)
For the year ended 31 December 2022**

	Notes	2022 Total funds £	2021 Total funds £
Income and endowments from			
Charitable activities	3	<u>1,816,895</u>	<u>1,772,491</u>
Total		1,816,895	1,772,491
Expenditure on			
Charitable activities	4	<u>2,074,582</u>	<u>1,884,471</u>
Total		2,074,582	1,884,471
Net movement in funds		(257,687)	(111,980)
Reconciliation of funds			
Total funds brought forward		<u>(923,294)</u>	<u>(811,314)</u>
Total funds carried forward		<u>(1,180,981)</u>	<u>(923,294)</u>

During the above financial period, the charity's activities derived from continuing operations.

The charity has no other recognised gains and losses from those stated above.

All funds are unrestricted.

The notes on pages 15 to 23 form part of these financial statements.

Safe Places for Children Secretariat

**Consolidated and charity balance sheets
As at 31 December 2022**

		Group 2022 £	Charity 2022 £	Group 2021 £	Charity 2021 £
Fixed assets					
Tangible assets	11	402,592	-	420,720	-
		402,592	-	420,720	-
Current assets					
Debtors	12	81,868	1,633,888	29,836	1,518,888
Cash at bank and in hand		23,825	2,592	153,173	17,727
		105,693	1,636,480	183,009	1,536,615
Creditors: amounts falling due within one year	13	(231,651)	(5,035)	(179,741)	(8,666)
Net current assets		(125,958)	1,631,445	3,268	1,527,949
Creditors: amounts falling due after more than one year	14	(1,457,615)	(1,457,615)	(1,347,282)	(1,347,282)
Net (liabilities) / assets		(1,180,981)	173,830	(923,294)	180,667
Funds					
Unrestricted funds		(1,180,981)	173,830	(923,294)	180,667
Total funds		(1,180,981)	173,830	(923,294)	180,667

The total income of the Charity as an individual entity for the year was £nil (2021 - £nil) and its net deficit was £6,837 (2020 – deficit of £28,459). A Statement of Financial Activities for the Charity as an individual entity is not included using the exemption given in section 408 of the Companies Act 2006.

The financial statements were approved by the Board of Trustees on 30 October 2023 and were signed on its behalf by Anthony Thompson.



Trustee

Anthony Thompson

The notes on pages 15 to 23 form part of these financial statements.

Company number 10147280

Safe Places for Children Secretariat

**Consolidated cash flow statement
For the year ended 31 December 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash (used in)/generated from operations	A	(239,681)	8,269
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(606)
Net cash used in investing activities		-	(606)
Cash flows from financing activities			
Cash inflows from borrowing		110,333	16,644
Net cash used in financing activities		110,333	16,644
Change in cash and cash equivalents in the reporting period	B	(129,348)	24,307
Cash and cash equivalents at the beginning of the reporting period		153,173	128,866
Cash and cash equivalents at the end of the reporting period	B	23,825	153,173

The notes on pages 15 to 23 form part of these financial statements.

Safe Places for Children Secretariat

Notes to the cash flow statement
For the year ended 31 December 2022

A. Reconciliation of net income to net cash flow

	2022 £	2021 £
Net (expenditure)/income for the reporting period (as per the statement of financial activities)	(257,687)	(111,980)
Adjustments for:		
Depreciation charges	18,128	18,087
Decrease/(increase) in debtors	(52,032)	17,864
Increase in creditors	51,910	84,298
Net cash (outflow)/inflow from operating activities	(239,681)	8,269

B. Analysis of changes in net debt

	At 1 January 2022 £	Movement £	At 31 December 2022 £
Cash at bank and in hand	153,173	(129,348)	23,825
Loans payable	(1,347,282)	(110,333)	(1,457,615)
	(1,194,109)	(239,681)	(1,433,790)

Safe Places for Children Secretariat

Notes to the financial statements (continued)

For the year ended 31 December 2022

1. Company information

Safe Places for Children Secretariat is a registered charity and a company limited by guarantee. It was incorporated on 26 April 2016. Its Articles of Association were last revised and agreed on 4 July 2018.

2. Accounting policies

2.1 Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102, and group have been prepared in accordance with the second edition of 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)" Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006 as applicable to companies subject to the small companies regime. The financial statements have been prepared under the historical cost convention.

2.2 Going concern

At the time of approving the financial statements, the trustees are of the view that the relationship between Safe Places Community Services Limited, Safe Places for Children UK and the charity, along with the long term viability and resources of the Australian operation, and the demonstrated willingness of the placement agencies to pay the costs of utilising the services of Safe Places for Children UK, indicate that the charity is a going concern.

Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Income from charitable activities represents the delivery of the charity's core services and is recognised as the service is performed.
- Income received by way of donations, legacies and gifts is included in full in the Statement of Financial Activity when receivable.

2.4 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure it relates to.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

2.5 Fund accounting

All funds are unrestricted general funds and are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

2. Accounting policies

2.6 Tangible fixed assets

Expenditure on the acquisition of individual fixed assets are capitalised at cost. Depreciation is provided to write off the cost of the asset less estimated residual value in equal instalments over their expected useful economic lives as follows:

- | | |
|------------------------------|----------|
| • Buildings and improvements | 50 years |
| • Motor Vehicles | 4 years |
| • Computer Equipment | 5 years |

Land is estimated to represent 20% of the value of buildings and is not depreciated.

2.7 Leasing commitments

Operating leases and the payments made under them are charged to the profit and loss account on a straight line basis over the lease term.

2.8 Taxation

The company is a registered charity and is not normally liable to United Kingdom income tax or corporation tax on its charitable activities. The company is unable to recover all of its VAT which is therefore expended through the Statement of Financial Activities.

2.9 Financial instruments

The Charity has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised initially in the accounts at transaction price, including any transaction costs. At the end of each accounting period, basic financial instruments are recognised at amortised cost. For debt instruments this is calculated using the effective interest rate method.

2.10 Critical accounting judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

No key judgements or assumptions have been made by the Trustees in the preparation of the financial statements.

Safe Places for Children Secretariat

Notes to the financial statements (continued)

For the year ended 31 December 2022

3. Income from charitable activities

	2022	2021
	£	£
Residential care	1,615,658	1,688,010
Outreach care	86,360	82,951
Other income	115,877	1,530
	<u>1,816,895</u>	<u>1,772,491</u>

4. Expenditure on charitable activities

	Direct costs	Support	Total
	(Note 5)	costs	2022
	£	(Note 6)	£
		£	
Therapeutic residential services	1,556,750	-	1,556,750
Other	-	517,832	517,832
	<u>1,556,750</u>	<u>517,832</u>	<u>2,074,582</u>

	Direct costs	Support	Total
	(Note 5)	costs	2021
	£	(Note 6)	£
		£	
Therapeutic residential services	1,411,220	-	1,411,220
Other	-	473,251	473,251
	<u>1,411,220</u>	<u>473,251</u>	<u>1,884,471</u>

5. Direct costs of charitable activities

	2022	2021
	£	£
Staff and related costs	1,332,352	1,261,475
Residential premises costs	201,910	125,056
Travel costs	32,488	24,689
	<u>1,556,750</u>	<u>1,411,220</u>

Safe Places for Children Secretariat

Notes to the financial statements (continued)
For the year ended 31 December 2022

6. Support costs

	2022	2021
	£	£
Staff and related costs	200,361	196,288
Travel	10,676	7,244
Office costs	110,413	98,898
Depreciation	18,128	18,087
Insurance	64,317	54,478
Service fees	34,963	-
Governance costs (note 7)	78,974	95,523
Irrecoverable VAT	-	2,733
	<u>517,832</u>	<u>473,251</u>

7. Governance costs

	2022	2021
	£	£
Audit/Independent Examination Fees		
- Current Year	23,064	18,772
- Prior Year	-	24,170
Accounting and Tax Fees	7,285	7,764
Legal and Professional fees	48,625	44,817
	<u>78,974</u>	<u>95,523</u>

8. Net income/expenditure

	2022	2021
	£	£
Auditors' remuneration for Charity audit		
Current year	23,064	18,772
Prior year	-	24,710
Auditors' remuneration in respect of accountancy and other services	7,285	7,764
Depreciation	18,128	18,087
	<u>48,477</u>	<u>69,333</u>

Safe Places for Children Secretariat

Notes to the financial statements (continued)

For the year ended 31 December 2022

9. Staff costs

	2022 £	2021 £
Wages and salaries	1,296,371	1,233,815
Social security costs	136,924	121,208
Other pension costs	47,127	44,635
Other staff costs	42,290	58,106
	<u>1,522,712</u>	<u>1,457,764</u>

The average monthly number of employees (based on head count) during the year was 47 (2021: 45).

The number of employees with emoluments for the year over £60,000 are as shown below:

	2022 £	2021 £
£60,000 - £69,999	-	1
£70,000 - £79,999	1	-
£80,000 - £89,999	1	-

The key management personnel of the charity currently comprise individuals working for Safe Places Community Services Limited in Australia. There is no charge to the charity for their services at present.

10. Trustees' remuneration, benefits and expenses

There was no trustees' remuneration or other benefits for the year ended 31 December 2022 or for the year ended 31 December 2021.

There were no trustees' expenses paid for the year ended 31 December 2022 or for the year ended 31 December 2021.

Safe Places for Children Secretariat

Notes to the financial statements (continued)

For the year ended 31 December 2022

11. Tangible fixed assets

Group and Charity	Computer equipment £	Buildings £	Motor Vehicles £	Total £
Cost				
At 1 January 2022	10,077	416,863	35,893	462,833
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December 2022	10,077	416,863	35,893	462,833
Depreciation				
At 1 January 2022	3,752	21,243	17,118	42,113
Charge for year	2,015	7,139	8,973	18,128
Eliminated on disposal	-	-	-	-
At 31 December 2022	5,767	28,383	26,092	60,242
Net book value				
At 31 December 2022	4,310	388,480	9,802	402,592
At 31 December 2021	6,325	395,620	18,775	420,720

Included in freehold property is land of £59,900 which is not depreciated.

Safe Places for Children Secretariat

Notes to the financial statements (continued)

For the year ended 31 December 2022

12. Debtors

Group: Amounts falling due within one year

	2022	2021
	£	£
Trade debtors	59,035	9,245
Prepayments	11,744	8,487
Accrued income receivable	5,400	6,415
Other debtors	5,689	5,689
	81,868	29,836

Charity: Amounts falling due within one year

	2022	2021
	£	£
Loans	1,663,888	1,518,888
	1,663,888	1,518,888

During the year, Safe Places for Children Secretariat charity provided a loan to Safe Places for Children UK in line with its objective of assisting other charities to establish a team of educated, excellent, enthusiastic staff to guide young people along a personal growth journey. The loan is interest free and has no fixed repayment period.

13. Creditors

Amounts falling due within one year

Group	2022	2021
	£	£
Trade creditors	23,667	1,747
Tax and Social Security	33,178	33,353
Wages creditor	24,093	16,873
Pension creditor	12,050	10,256
Accruals and deferred income	117,276	116,021
Deferred income	20,000	-
Other creditors	1,387	1,491
	231,651	179,741

Charity	2022	2021
	£	£
Accruals and deferred income	5,035	8,666
	5,035	8,666

Safe Places for Children Secretariat

Notes to the financial statements (continued) For the year ended 31 December 2022

14. Creditors Amounts falling due after more than one year

Group and Charity	2022 £	2021 £
Working Capital Loan	1,104,651	994,318
Property Loan	352,964	352,964
	<u>1,457,615</u>	<u>1,347,282</u>

The working capital loan is due to Safe Places Community Services Limited, an Australian registered company. The property loan is due to Sichere Orte Limited, a Seychelles incorporated company.

In prior years both loanees provided funding to Safe Places for Children Secretariat to allow the charity to continue its set up phase and provide onward finance to Safe Places for Children UK (Registered Charity Number 1172481) for general expenditure and property acquisition.

At 31 December 2022 the loan balances are interest free and have no fixed repayment period. The balance owing to Sichere Orte is secured by a deed of guarantee and indemnity between Sichere Orte and Safe Places for Children UK.

15. Operating lease commitments

Minimum lease payments under non-cancellable operating leases fall due as follows:

Group and Charity	2022 £	2021 £
Expiring:		
Within one year	17,640	6,308
Between two and five years	1,470	-
	<u>19,110</u>	<u>6,308</u>

Safe Places for Children Secretariat

Notes to the financial statements (continued)

For the year ended 31 December 2022

16. Related party transactions

Anthony Thompson and Peter Kearney are both Directors of Safe Places Community Services Limited. Anthony Thompson serves as Chairman. Safe Places Communities Services Limited is an organisation operating in Australia. There were no transactions between the Charity and Safe Places Community Services Limited during the year ended 31 December 2022. The Charity owes £1,104,651 to Safe Places Community Services Limited as at 31 December 2022 (2021 - £994,318). The trustees consider that Safe Places Communities Services Limited and the charity are connected parties pursuant to the Australian accounting standards and the United Kingdom accounting standards.

During the year, Anthony Thompson was also a trustee of Safe Places for Children UK. The Charity is owed £1,633,888 by Safe Places for Children UK as at 31 December 2022 (2021 - £1,518,888). Anthony Thompson resigned as a Trustee of Safe Places for Children UK on 25 August 2022.

There are no other related party transactions that require disclosure.

17. Subsidiary Charity

The charity controls Safe Places for Children UK by virtue of being its only member. Safe Places for Children UK provides residential therapeutic care of high needs children, young adults and disabled people, providing rehabilitation services in addition to the immediate needs of the young people.

A summary of the result of the Charity is set out below:

	2022	2021
	£	£
Income from Charitable Activities	1,816,895	1,787,805
Expenditure on Charitable Activities	(2,067,745)	(1,871,326)
Net expenditure for the year	(250,850)	(83,521)
Assets – fixed and current	505,693	586,002
Liabilities	(1,860,504)	(1,689,964)
	(1,354,811)	(1,103,962)

18. Post Balance Sheet Events

Following the year end, on 30 June 2023, the Charity was informed by Safe Places Community Services Limited that the loan provided to the Charity (see note 14) was forgiven.

SAFE PLACES FOR CHILDREN SECRETARIAT

England & Wales - Charity number 1173449

Accounts

Charity Number: 1173449
Company number: 10147280



SAFE PLACES FOR CHILDREN SECRETARIAT

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020



SAFE PLACES FOR CHILDREN SECRETARIAT

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SAFE PLACES FOR CHILDREN SECRETARIAT

TRUSTEES AND ADMINISTRATIVE INFORMATION

Trustees	Amanda Dunn Kirrilee Harris
Office address	Safe Places for Children Secretariat First Floor Triad House Mountbatten Court Worrall Street Congleton Cheshire CW12 1DT
Independent Examiner	Liz Hazell FCA Saffery Champness LLP 71 Queen Victoria Street London EC4V 4BE
Bankers	Royal Bank of Scotland Western Avenue Chatham ME4 4RT
Solicitors	Veale Wasbrough Vizards LLP Narrow Quay House Narrow Quay Bristol BS1 4QA

SAFE PLACES FOR CHILDREN SECRETARIAT

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, are pleased to present their annual trustees' report together with the financial statements for the year ended 31 December 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

Objects and activities

The charity's objects are:

- The relief of:
 - a) children, young adults and disabled people in need; and
 - b) the families of children, young adults and disabled people in need in particular but not exclusively by providing residential, therapeutic and rehabilitation services and family support services;
- the relief of those in need by reason of financial hardship, ill health, disability, youth, age or other disadvantage;
- the promotion of the efficiency and effectiveness of other charities whose charitable objects are within, the same as, or similar to the objects of the Secretariat, in particular but not exclusively by setting standards which serve to improve the quality of care delivered by those other charities;
- the advancement of such other objects or purposes in any part of the world which are exclusively charitable according to the law of England and Wales and are in the opinion of the trustees connected with children, young adults or disabled people in need in such manner as the trustees may in their absolute discretion think fit.

The purposes of the charity are to provide therapeutic residential care of high needs children, young adults and disabled people, providing rehabilitation services in addition to the immediate needs of the young people.

In addition, we seek to use the experiences and knowledge gained working with traumatised young people in other locations to bring about improvements in the efficiency and effectiveness of other organisations working in this sector.

Working with the local authorities and departments, we aim to raise the standards and the quality of care delivered to all high needs young people by the various agencies and charities.

The objectives for this year are:

- To assist other charities to establish a team of educated, excellent, enthusiastic staff to guide young people along a personal growth journey.

SAFE PLACES FOR CHILDREN SECRETARIAT

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

- To seek ways of improving the delivery of care to high needs young people.
- To institute training, review and verification programs to ensure the highest possible standard of care is provided.

The charity achieves its objectives by assisting its subsidiary Safes Places for Children UK. During the year the charity facilitated and sourced loan funding from Safe Places Community Services Australia.

Funding

We have established working relationships with the Australian not-for-profit Safe Places Community Services Limited, who provided seed funding, and have agreed pricing on services the charity may provide to Safe Places Community Services Limited in the future.

Public Benefit

In planning the activities for the year to meet the charitable objects, the trustees have complied with their duties in Section 17 of the Charities Act 2011 and have considered the Charity Commission's general guidance on public benefit.

Financial Review

The charity received income of £62,489 (2019 – £105,854) as a result of the continuance of its recruitment services and other management services provided to connected charities.

Expenditure in the year totalled £6,762 (2019 – £88,089).

Reserves policy

The charity held funds of £209,126 as at 31 December 2020 (2019 – £153,399). The trustees continue to develop a reserves policy for the charity and are reviewing the charity's anticipated areas of income and expenditure to ensure the policy is appropriate. In year 2020, the revenue of the subsidiary has increased, and it has become cash flow positive.

Going Concern

We were supported during the establishment and initial start-up phase by the Australian not-for-profit Safe Places Community Services Limited. This supporting relationship has continued throughout 2020. This organisation continues to provide management expertise and administrative support. With these arrangements in place, we are able to continue establishing our presence in the industry and bring better outcomes for young people. During this period Secretariat has been actively involved in negotiating a 10 year long term agreement with Safe Places Community Services Australia. As a result, the trustees consider that it is appropriate to continue to prepare the financial statements on a going concern basis.

SAFE PLACES FOR CHILDREN SECRETARIAT

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Risk management

The trustees work closely with Safe Places for Children UK to manage risk to which that entity and Secretariat could be exposed. The trustees have a risk management strategy which comprises:

- monthly review and check to ensure standards are maintained, policies upheld and procedures followed in both practical application and documentation;
- ongoing work by team reviewing documentation, licencing and other requirements for working in this highly regulated industry;
- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that barriers to entry is the major financial risk for the charity. The approach to child safety that the charity is promoting is different from those used by other organisations in residential care, and requires changes in thinking in the funding and placement agencies.

Attention has also been focussed on non-financial risks arising from fire, health and safety of staff and young people. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

Trustees

The following trustees have held office during the period and to the date of signing the accounts:

- Amanda Dunn (appointed 16 July 2020)
- Kirralee Harris (appointed 16 July 2020)
- Anthony Thompson (resigned 16 July 2020)
- Petra O'Meara (resigned 16 July 2020)

Future Plans

Since the Financial Year End, we continue to assist Safe Places for Children UK to make progress in establishing the organisation as a premium provider of therapeutic care. Having received Ofsted approval, Safe Places for Children UK has successfully commenced operations in Cheshire. We have also assisted with the recruitment of staff for Safe Places for Children UK. As Safe Places for Children UK has an established operating surplus and consistent positive cash flow, it is looking further to expand its operations beyond Cheshire Council, we are assisting them in finding suitable premises as well as securing new placements.

SAFE PLACES FOR CHILDREN SECRETARIAT

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, Governance & Management

Constitution

The charity is constituted as a company limited by guarantee and was incorporated on 26 April 2016. It is governed by its Memorandum and Articles of Association. There is currently one member. The charity was registered with the Charity Commission on 16 June 2017.

Appointment of trustees

As set out in the Articles of Association the trustees are nominated by the members.

Trustee induction and training

The trustees have undergone orientation to brief them on their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with an employee or contractor must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

During the 2020 financial year, English operations started and have successfully grown to a cash positive position. Secretariat continues to support the market development with industry expertise. The charity has a close relationship with Safe Places Community Services Limited in Australia, a non-profit with extensive experience and successes in the care and rehabilitation of troubled young people. Safe Places Community Services Limited provides administration support, training and advice, as well as providing funding for the establishment phase of Safe Places for Children Secretariat. The charity has not been asked to repay any of these funds, and the trustees have assurances that repayment will be required only as and when the charity has capacity to repay. The trustees' view is that Safe Places Communities Services Limited and the charity are connected parties pursuant to the Australian accounting standards and the United Kingdom accounting standards.

SAFE PLACES FOR CHILDREN SECRETARIAT

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees Responsibilities

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

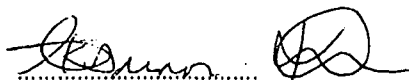
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Signed on behalf of the Trustees on *22nd* 2021
September



Trustee

Company Number 10147280

Registered office: Triad House, Mountbatten Court, Worrall Street, Congleton, Cheshire, CW12 1DT

SAFE PLACES FOR CHILDREN SECRETARIAT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SAFE PLACES FOR CHILDREN SECRETARIAT FOR THE YEAR ENDED 31 DECEMBER 2020

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2020.

Respective responsibilities of trustees and examiner

As the charity's trustees of the charitable 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 charitable 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.

Basis of independent examiner's report


My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's 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:

1. accounting records were not kept in respect of the charitable 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.


Liz Hazell FCA
Saffery Champness LLP
Chartered Accountants

23 September 2021
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71 Queen Victoria Street
London, EC4V 4BE

SAFE PLACES FOR CHILDREN SECRETARIAT

STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account) FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	2019 £
Income			
Grants and donations		-	-
Charitable activities	2	62,489	105,854
Total income		<u>62,489</u>	<u>105,854</u>
Expenditure			
Charitable activities	3	6,762	88,089
Total expenditure		<u>6,762</u>	<u>88,089</u>
Net income for the year		55,727	17,765
Fund balances brought forward at 1 January 2020		<u>153,399</u>	<u>135,634</u>
Fund balances carried forward at 31 December 2020		<u>209,126</u>	<u>153,399</u>

All funds are unrestricted.

During the above financial period, the charity's activities derived from continuing operations. The charity has no other recognised gains and losses from those stated above. The notes on pages 10 to 12 form an integral part of these accounts.

SAFE PLACES FOR CHILDREN SECRETARIAT

BALANCE SHEET AT 31 DECEMBER 2020

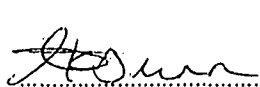
	Notes	2020 £	2019 £
Current assets			
Debtors	4	1,536,935	1,410,160
Cash at bank and in hand		2,829	3,303
		<u>1,539,764</u>	<u>1,413,463</u>
Creditors: Amounts falling due within one year		-	-
Net current assets		<u>1,539,764</u>	<u>1,413,463</u>
Creditors: Amounts falling due after more than one year	5	<u>(1,330,638)</u>	<u>(1,260,064)</u>
Net assets		<u>209,126</u>	<u>153,399</u>
Represented by			
Unrestricted funds		<u>209,126</u>	<u>153,399</u>
Total funds		<u>209,126</u>	<u>153,399</u>

The notes on pages 10 to 12 form an integral part of these accounts.

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its financial statements for the period in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of financial statements. These financial statements on pages 8 to 12 have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and constitute the annual financial statements required by the Companies Act 2006 and are for circulation to members of the Company.

The financial statements were approved and authorised for issue by the Trustees on 22nd 2021 and signed on their behalf by:

September


Trustee

Company Number 10147280

SAFE PLACES FOR CHILDREN SECRETARIAT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards. They also comply with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Accounting exemptions

The charity meets the definition of a qualifying entity under FRS102 and has therefore taken advantage of the disclosure exemptions available to it in accordance with paragraph 1.12 of FRS102. Exemptions have been taken in relation to financial instruments, presentation of a cash flow statement and the compensation of key management personnel.

1.3 Going concern

At the time of approving the financial statements, the trustees are of the view that the relationship between Safe Places Community Services Limited, Safe Places for Children UK and the charity, along with the long term viability and resources of the Australian operation, and the demonstrated willingness of the placement agencies to pay the costs of utilising the services of Safe Places for Children UK, indicate that the charity is a going concern.

Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Fund accounting

All funds are unrestricted general funds and are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

1.5 Income

All income is included in the Statement of Financial Activities when the charity is entitled to it, when receipt is probable and the amount can be quantified with reasonable accuracy.

1.6 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure it relates to.

1.7 Critical accounting judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. No key judgements or assumptions have been made by the Trustees in the preparation of the financial statements.

SAFE PLACES FOR CHILDREN SECRETARIAT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

2 Income

	2020 £	2019 £
Management fees received	-	13,941
Recruitment services	62,489	91,913
	<u>62,489</u>	<u>105,854</u>

3 Expenditure

	2020 £	2019 £
Grants to Safe Place for Children UK	-	-
Recruitment services	-	82,836
Professional fees	6,762	5,253
	<u>6,762</u>	<u>88,089</u>

4 Debtors

	2020 £	2019 £
Loans	1,534,202	1,407,627
VAT	2,733	2,533
	<u>1,536,935</u>	<u>1,410,160</u>

During the year, the charity provided loans to Safe Places for Children UK (Registered Charity Number 1172481) in line with its objective of the year of assisting other charities to establish a team of educated, excellent, enthusiastic staff to guide young people along a personal growth journey. The loans are interest free and have no fixed repayment period.

5 Creditors: Amounts falling due within one year

	2020 £	2019 £
Loans	1,330,638	1,260,064
	<u>1,330,638</u>	<u>1,260,064</u>

During the year Safe Places Community Services Limited, an Australian company, provided funding to allow the charity to continue its set up phase and provide onward finance to Safe Places for Children UK (Registered Charity Number 1172481) (see note 4).

At 31 December 2020 the loan balances are interest free and have no fixed repayment period. The loan from Sichere Orte is secured by a deed of guarantee and indemnity between Sichere Orte and Safe Places for Children UK.

SAFE PLACES FOR CHILDREN SECRETARIAT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

6 Related Party Transactions

Anthony Thompson and Petra O'Meara, both of whom resigned as Trustees during the year are directors of the non-trading UK company Safe Places for Children Trustee which acts as the corporate trustee of Safe Places for Children Trust, the sole purpose of which is to be the member of the charity.

Anthony Thompson, who resigned as a Trustee during the year, is the Chairman of Safe Places Community Services Limited. Safe Places Communities Services Limited is an organisation operating in Australia. The charity received a loan of £70,574 from Safe Places Community Services during the year. The outstanding balance at 31 December 2020 is £977,674. The trustees consider that Safe Places Communities Services Limited and the charity are connected parties pursuant to the Australian accounting standards and the United Kingdom accounting standards.

There are no other related party transactions that require disclosure.