

Annual Review 2018-2019

We're an **independent not-for-profit** setting tough International Child Safeguarding Standards that ensure all organisations working directly for and with children are guided by child safeguarding policies and reporting mechanisms.

Our standards are recognised amongst others by the UK's **Department For International Development** (DFID) and the **European Commission** (EC), and enables organisations of all types and sizes to implement rigorous policies, processes and audits that protect children from abuse.



At Keeping Children Safe (KCS), we strive for a world where no child is abused. But we know that too many organisations are not taking enough responsibility to protect every child in their care.

Before we started in 2001, there were no clear global standards to keep children safe from abuse. That is why KCS was established. We started off as a coalition project, founded by some of the largest international charities, with the specific aim of helping to build a powerful global membership network bringing together, and helping organisations working in child safeguarding. Since then we have become an independent, not-for-profit organisation.



All KCS members commit themselves to protecting children by developing and promoting our robust and comprehensive International Child Safeguarding Standards, which all organisations and their partners can and should follow.

Our growing members' network enables us to support organisations in over 120 countries around the world, ensuring that their staff, programmes and operations are safe for children, so that one day we will see a world where no child is abused.



Report of the Trustees and Financial Statements for the year ended 31 March 2019 for KCS Coalition

Why KCS?

Our **mission** is to work with organisations to safeguard all children from exploitation, abuse and violations of their human rights.

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Why KCS?

Because globally approximately 5 children die **every day** as the result of child abuse.

ChildHelp. "Child Abuse Statistics and Facts." ChildHelp. 2015





Director's foreword

In 2018-19 Keeping Children Safe strengthened the safeguarding capacity of organisations across 53 countries and almost all regions in the world. Twelve new members joined the network, including organisations from a number of new sectors, including donor organisations, and we also welcomed our first corporate member.

In addition, we launched our Strategic Plan 2019 - 2022 to allow us to continue building on this progress, and enable us to further develop our programmes and expertise.

Our Strategic Plan

We want to grow in impact and effectiveness, and for this our Strategic Plan 2019 - 2020 sets out how we aim to:

To develop new research partnerships and build the evidence base on child safeguarding, including pro-actively investigating potential and emerging child safeguarding risks, with the aim of identifying or even stopping abuses before they begin. To achieve this we are establishing a new **Independent Committee of Child Safeguarding Experts** to ensure rigorous scrutiny of the standards and programmatic work.

To scale-up our capacity-strengthening programme and invest in network support, including collaborating on new guidance, technical advice, opportunities for networking and sharing best practice, including sector and context specific support.

To build staff and network capacity in each region and extend our services to the widest range of organisations, including small, resource-poor organisations and forge partnerships with child rights and survivors' organisations to ensure children's rights and voices inform all that we do.

To step-up our ground-breaking campaigns to change the systems and confront the institutions that are failing to protect children from abuse and continue to work with international agencies and governments to ensure that safeguarding remains high on their agendas.

I look forward to reporting on our progress and continued development of our programmes in 2019-20.

[SIGNATURE]

Sarah Blakemore, Chief Executive



For PDF copies of our Strategic Plan visit www.keepingchildrensafe.org.uk or email info@keepingchildrensafe.org.uk

Objectives and activities

Who we are and what we do

Keeping Children Safe is a membership network of organisations working together to increase safeguards offered to children. There are currently 75 members from across the world.

Our activities are designed to build the capacity of organisations and people to protect and safeguard the children they work with or with whom they come into contact. Organisations that adopt our standards and implement them fully, are safer places for children. Their operations, activities and people work to the Do No Harm principle, preventing the abuse and exploitation of children and ensuring that they report on children who are at risk and children who have been subjected to violence.

Vision

Keeping Children Safe's vision is for all children to have a safe and healthy development into adulthood.

Mission

Keeping Children Safe's mission is to work with organisations to safeguard children globally from all forms of exploitation, abuse and violations of their rights. We advocate for the universal adoption and monitoring of international standards on safeguarding, build the capacity of organisations to safeguard children and work to advance a global movement of organisations committed to ensure that their staff, operations and programmes do no harm to children.

Objectives

1. International standards on safeguarding children are universally upheld and monitored.
2. Organisations have the technical capacity to safeguard children.
3. A global movement of organisations commits at the highest levels to ensure their staff, operations and programmes do no harm to children.

Public benefit

Our strategic plan is developed to ensure we provide public benefit and achieve our objectives as set out in our governing document.

The KCS Board of Trustees regularly monitors and reviews the success of the organisation in delivering its objectives which are:

1. To prevent the abuse of children, protect the rights and dignity of victims /survivors and help bring their abusers to justice, by advocating for all organisations to be held to account against tough international child safeguarding standards
2. To research, collate and create child safeguarding best practices; develop specialised knowledge and training; and integrate safeguarding across all types and sizes of organisations
3. To strengthen and grow KCS's international safeguarding network by recruiting and engaging organisations committed to upholding and championing International Child Safeguarding Standards.

The Trustees confirm, in the light of the guidance contained in the Charity Commission's general guidance on public benefit, that these aims fully meet the public benefit test and that all the activities of the charity, described in this report of the Trustees, are undertaken in pursuit of these aims.

Achievement and performance

Key achievements for the year



Aim 1

International standards on safeguarding children are universally upheld and monitored



Aim 2

Organisations have the technical capacity to safeguard children



Aim 3

Organisations commit at the highest levels to ensure their staff, operations and programmes do no harm to children



Aim 1

International standards on safeguarding children are universally upheld and monitored

Strategy 1

Advocate for all organisations to adopt and implement international standards on child safeguarding

KCS launched the Safeguarding Children in Conflict and Crisis campaign which calls for:

- All organisations to safeguard children in line with international standards
- Donors to insist that the organisations and initiatives they fund implement robust child safeguarding measures
- World leaders to champion the safety of children at the highest levels by tabling a UN Resolution on child safeguarding.

Responding to allegations of abuse by Peacekeepers

KCS co-led a panel on the principal elements of a survivor /victim-centred approach to investigations of sexual exploitation, abuse and harassment in the humanitarian sector, with a specific focus on survivor, victim and witness protection during investigative processes at the Joint Meeting of Investigatory Bodies of CEB and IASC on Preventing Sexual Exploitation, Abuse and Harassment in the Humanitarian Sector, in Geneva in November

At the 'Liechtenstein Accountability Retreat', chaired by the Minister of Foreign Affairs of Liechtenstein, KCS co-led a session on survivor-centred approaches. The one-day retreat provided a multi-stakeholder space to identify best practices, lessons learned and recommendations in the promotion of accountability and to reflect on the role that victims have, and should play, in the development and

delivery of accountability mechanisms. The primary goal of the retreat was to hold open, out-of-the-box discussions to develop ideas for alternative accountability mechanisms, both where the established criminal justice mechanisms are not available and where complementary mechanisms are needed.

In September, KCS briefed the United Nations Security Council on the rights of victims, at the invitation of the United States. Prior to that the CEO led a breakfast briefing at the UK Mission for Security Council Advisers from a number of states.

Keeping Children Safe supported the Uruguayan Army, Navy and Air Force to develop a Child Safeguarding Policy and procedures, in partnership with the Ministry of Defence and the Foreign and Commonwealth Office. A successful funding bid to UNICEF Uruguay of 66K USD will allow KCS to support the implementation of these policies and hold a regional event on child safeguarding in peacekeeping.

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Strategy 2

Advocate for all organisations to adopt and collect and publish data and evidence on the prevalence of child abuse within organisations, as well as evidence of the trajectory from safeguarding intervention to impact on children

KCS has developed a Monitoring, Evaluation and Learning (MEL) plan and assorted data collection systems.

Why KCS?

90% of child sexual abuse victims **know the perpetrator** in some way.

"Sexual Assault of Young Children as Reported to Law Enforcement: Victim, Incident, and Offender Characteristics." US Bureau of Justice Statics, 2014

Strategy 3

Seek to influence donors so that they require that the organisations they fund, adopt and implement child-safeguarding standards.

- KCS CEO delivered a keynote speech at the DFID Safeguarding Summit
- KCS continues to provide support on child safeguarding to the grantees of the Oak Foundation
- KCS continues to provide support on child safeguarding to USAID
- KCS has developed a safeguarding due diligence process for DFID against its safeguarding standards, including creating tools and building the capacity of staff. Central assurance assessments have been carried out by KCS of 16 international organisations supported by DFID
- KCS continues to provide ongoing advice and support to DFID as it develops its safeguarding work.



Aim 2

Organisations have the technical capacity to safeguard children

Strategy 1

Expand the range of training and capacity building services, make them available to the widest possible range of organisations and implement a rigorous monitoring, evaluation and learning process to assess programme effectiveness and impact

During 2018-2019, Keeping Children Safe (KCS) continued to expand its capacity building programme, both geographically and across sectors. Geographically, KCS strengthened the safeguarding capacity of organisations across 53 countries, covering North, Central and South America, Europe, Africa, Asia and Oceania. Continent-wise, KCS has supported organisations in a third of all African countries.

The overwhelming number of organisations supported by KCS were non-UK registered. KCS also increased the depth of its support within a select number of countries, supporting a greater number of organisations in the Brazil, India, Guatemala, Mexico and the United States.

Although KCS has its origins in the international development and humanitarian relief sectors, KCS continued to extend its support to organisations outside of these sectors. During 2018 -19, KCS engaged with an increasing number of foundations, such as Comic Relief USA, the Lego Foundation, the Laureus Foundation and the Mastercard Foundation, among others. KCS also supported the safeguarding capacity of a number of private sector organisations.

KCS was also asked during the year to brief two of the leading law firms in London specialising in legal support to charities. Finally, 2018 - 19 has also seen an increasing demand for KCS's Certification based on our Standards.

As we enter fiscal year 2019 - 20, KCS already has a working portfolio of nearly 50 projects at various stages of development, with requests for support coming in regularly from organisations on a monthly basis.

Right: KCS training session for TDH Italia project partners in Bangladesh, 2018. Far right: dsfasfadsfsfd fd ffh dfg dfgd fgh dghdgh dghdfgh dgh dgh dg hg fghj ghj fghj fjhj hj hjfj fghj fjhj fghj fjhj fghj fjhj



Strategy 2

Create regional hubs with partner organisations around the world, building the capacity of organisations to deliver high quality services and engage in advocacy and research

- CONACMI, (KCS's Central America Regional Hub) conducted a meeting in Guatemala with Miriam Camas to present the work and the process of supporting the Mexican grantees in order to seek opportunities to replicate the process in Guatemala in the final quarter of 2018
- CONACMI conducted introductory child safeguarding session in Guatemala for the local Oak grantees to present the work and the process of supporting the Mexican grantees in order to seek opportunities to replicate the process in Guatemala
- CONACMI has supported and provided online technical assistance for 17 Mexican Grantees.



Strategy 3

Establish a Quality Assurance Unit to carry out Safeguarding Audits and investigations, as well as lead on developing the Keeping Children Safe certification programme

- KCS has been providing ongoing support regarding Level 2 Certification for American School in Japan
- KCS carried out Level 1 Certification process for Mary's Meals for four country offices (Kenya, Liberia, Malawi and Zambia)
- Mary's Meals has undergone the Certification Level 1 process and has been provided with an action plan to address gaps
- Tearfund started the Level 1 Certification process
- Save the Children Spain applied to undergo Level 1

Why KCS?

Children who experience **child abuse and neglect** are 59% more likely to be arrested as a juvenile, 28% more likely to be arrested as an adult, and 30% more likely to commit violence crime.

Safe Horizon,
"Child Abuse Facts." 2015



Aim 3

Organisations commit at the highest levels to ensure their staff, operations and programmes do no harm to children

Strategy 1

Convene, strengthen and coordinate efforts to galvanise a global movement of organisations working to safeguard children

Keeping Children Safe has members in every region of the world supporting millions of children. We provide a range of support to our members including technical advice, mentoring, coaching and networking including webinars and briefings on specific safeguarding issues.

Membership numbers

The 2018-19 period had seen both new members join and some leave. The membership breakdown was as follows:

Full Members	16
Associate	48
Corporate	1
Total	65

Why KCS?

About 80% of 21-year-olds who were abused as children met criteria for at least one psychological disorder.

Silverman, Amy B., Helen Z. Reinherz, and Rose M. Giaconia. "The Long-term Sequelae Of Child And Adolescent Abuse: A Longitudinal Community Study." 1996



Going forward KCS is working on increasing its profile by attending and speaking at events, as well as ambitiously setting up large conferences for KCS member organisations as well as child safeguarding professional around the world. Shown here is Bill Harris, Network Manager, setting up stall at the UKFIET conference in Oxford. (www.ukfiet.org)



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Achievement and performance

Over the 2018 period, KCS welcomed the following 12 organisations as new members to the network:

- Afrikids
- EDI Onlus
- Eurochild
- Global Schools Forum
- Good Shepherd Foundation
- KIYO Children's Rights NGO
- Link Community Development International
- Mastercard
- Mothers Choice
- Orphans in Need
- Oxford Policy Management
- Promoting Equality in African Schools.
- Poverty Alleviation Network & Self Dependence Initiative
- Save Street Children Uganda
- Strategic Youth Development Organization (SYoDeO)
- Tzedek
- United World Schools.

Corporate membership scheme - Keeping Children Safe launched a scheme to recruit corporate members in early August 2017. KCS has now welcomed its first corporate member:

Oxford Policy Management

Their mission is to help low and middle-income countries achieve growth and reduce poverty and disadvantage through public policy reform. They have locations in Australia, Bangladesh, India, Indonesia, Myanmar, Nigeria, Nepal, Pakistan, South Africa, Tanzania, UK and USA (www.opml.co.uk).

Strategy 2

Develop and support a broad-based community of practice, drawing from the expertise of our members and the learning from the capacity-building and training programme

KCS continues to actively involve the expertise of its members and their staff in the global advocacy of safeguarding.

Webinars

During this period, KCS has conducted and hosted training webinars for professionals in over 80 countries. Topics have included:

- Child safeguarding accountability mechanisms
- Safeguarding and donors
- HR
- Risk assessments
- KCS Certification
- Safeguarding in health
- Introductions to safeguarding
- Board members.

Community of Practice - The COP continues to grow, now with over 200 members and nearly 1000 posts across the channels.

Annual Members Conference - The second annual members conference took place in May 2018. The theme of the day focused on safeguarding children in conflict.

Strategy 3

Hold members to account through the Keeping Children Safe certification scheme and by publishing reports of child abuse cases

Advancement to Full Membership - When organisations join the KCS Network, they are expected to develop their measures in accordance with the International Child Safeguarding Standards. KCS encourages its members to work towards achieving the standards required for full membership. The following members have now progressed to full membership:

- Hope and Homes for Children
- Eurochild.

Several other members are nearing completion of the advancement process.

Financial review

Financial position

Incoming resources for the period were £538,816 (2018: £544,208) and resources expended were £501,860 (2018: £525,813) resulting in net outgoing resources of £36,956 (2018: £18,395).

Total reserves amounted to £329,914 (2018: £292,958) of which restricted reserves amounted to nil (2018: (£11,772)). The deficit on restricted funds in 2018 represented work completed in the year for which further funding was guaranteed in 2018 /19.

Investment policy and objectives

The Charity's policy is to invest all cash balances in excess of day-to-day requirements in interest bearing bank accounts.

Reserves policy

The Trustees have established a reserves policy. It is the intention to maintain the reserves to fund at least six-months operational expenditure. Details of the restricted funds are set out in Note 14 to the financial statements.

Future plans

Our top priorities for 2019 - 20 are to continue build our capacity as:

- A powerful **global advocate** for ending institutional child abuse and protecting the rights and dignity of victims and survivors
- A trusted provider of context specific, culturally sensitive, independent, quality-assured and **open-source child safeguarding resources, information and training**
- The leading **international convener and supporter** of organisations committed to upholding and championing International Child Safeguarding Standards
- **A credible source** of rigorous agenda-setting research to drive effectiveness and innovation and build the evidence base on child safeguarding.

With thanks to our funders

OAK Foundation

In 2015, Keeping Children Safe secured a four-year grant from the Oak Foundation to cover core costs. This comprises £260K each year for the first 2 years. In year 3 the Oak Foundation will provide 50 per cent of core costs and in the final year of the grant 25 per cent. This is the final year of this grant. In addition, Keeping Children Safe has a four-year agreement with Oak to support all of their grantees to implement child-safeguarding measures. This generates an income of £114K each year. The funding will continue in 2019 - 2020.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees are sought in terms of the expertise required by the Trust as well as their commitment to children's participation. The Trustee Board has recently been strengthened with the recruitment of several new Trustees who bring a variety of relevant skills and expertise.

Induction and training of new trustees

Trustees are oriented by staff and the Chair on the work and direction of the Trust and are familiarised with the Child Protection Policy. Staff inform Trustees of training which they can avail themselves of from time-to-time. Trustees may also accompany staff to meet partners either in the UK or abroad, on an expenses-only basis.



Structure, governance and management

Risk management and internal controls

The Trustees have overall responsibility for ensuring that the organisation operates an appropriate system of controls, financial and otherwise, to provide reasonable assurance that:

- the charity is operating efficiently and effectively
- proper records are maintained and financial information, used within the charity or for publication, is reliable
- the charity complies with relevant laws and regulations.

The Finance and Risk Committee is responsible for monitoring the effectiveness of the internal controls and reports to the board the results of such monitoring. This is achieved through

- regular reviews of the Risk Register to identify and manage risks
- reviews of operational policies and procedures ensuring appropriate financial controls are in place
- business plans, annual budget and cash flow forecasts
- regular consideration by the Trustees of actual results compared to budgets and forecasts
- regular reviews of financial procedures

Reference and administrative details

Registered Company number: 07419561
(England and Wales)

Registered Charity number: 1142328

Registered office:
CAN Mezzanine
49-51 East Road Old Street
London
N1 6AH
United Kingdom

Why KCS?

Globally in 2014,
1 billion children aged
2–17 years experienced
physical, sexual, emotional or
multiple types of violence.

WHO Media Centre Fact Sheet.
Violence Against Children,
2018.

Reference and administrative details

Trustees

Name	Current position	Date on KCS Board
Steven Smith	Acting Chairman	Appointed 10 December 2015
Aneeta Williams		Retired 27 November 2018
Theophane Nikyema		Appointed 10 December 2015
Benyam Dawit Mezmur		Appointed 10 December 2015
Fionna Smyth		Resigned 11 February 2019
Kgomotso Tshaka		Appointed 26 October 2016
Jonathan Mark Brown		Appointed 6 March 2018
Robert Shilling		Appointed 6 March 2018
Thijs Stoffer		Resigned 10 April 2019

Organisational Structure

Keeping Children Safe has nine members of staff.

Name	Current position	Joined KCS
Sarah Blakemore	Chief Executive	23 March 2015
Alex Dressler	Head of Capacity Building	18 April 2011
Helen Carter	Finance and Operations Manager	4 April 2016
William Harris	Child Safeguarding Network Manager	4 January 2019
Stefan Yordanov	Capacity Building Programme Manager	24 July 2017
Luisa Fontanazza	Communications Specialist	20 September 2017
Vijay Baskar	Senior Child Safeguarding Adviser	15 January 2018
Juan Diego Oquendo Morales	Child Safeguarding Advisor	15 April 2019
Christian Guthier	Head of Communications and Network Development	13 May 2019

Auditors

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

Solicitors

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

Bankers

Co-operative Bank, PO Box 200, Skelmersdale WN8 6GH

Statement of trustees responsibilities

The trustees (who are also the directors of KCS Coalition for the purposes of company law) are responsible for preparing the Report of the Trustees 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 those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are 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 auditors are aware of that information.

Auditors

The auditors, Knox Cropper LLP, were appointed as the charity's auditors during the year and have expressed their willingness to continue in that capacity.

Approved by order of the board of trustees on 10 September 2019 and signed on its behalf by:

[SIGNATURE]

S Smith, KCS Trustee

Why KCS?

US\$7 trillion is lost due to violence against children each year equivalent to 8 percent of global GDP.

endviolenceagainstchildren.org

We have audited the financial statements of KCS Coalition (the 'charitable company') for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 and of its 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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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 Report of the Independent Auditors 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

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

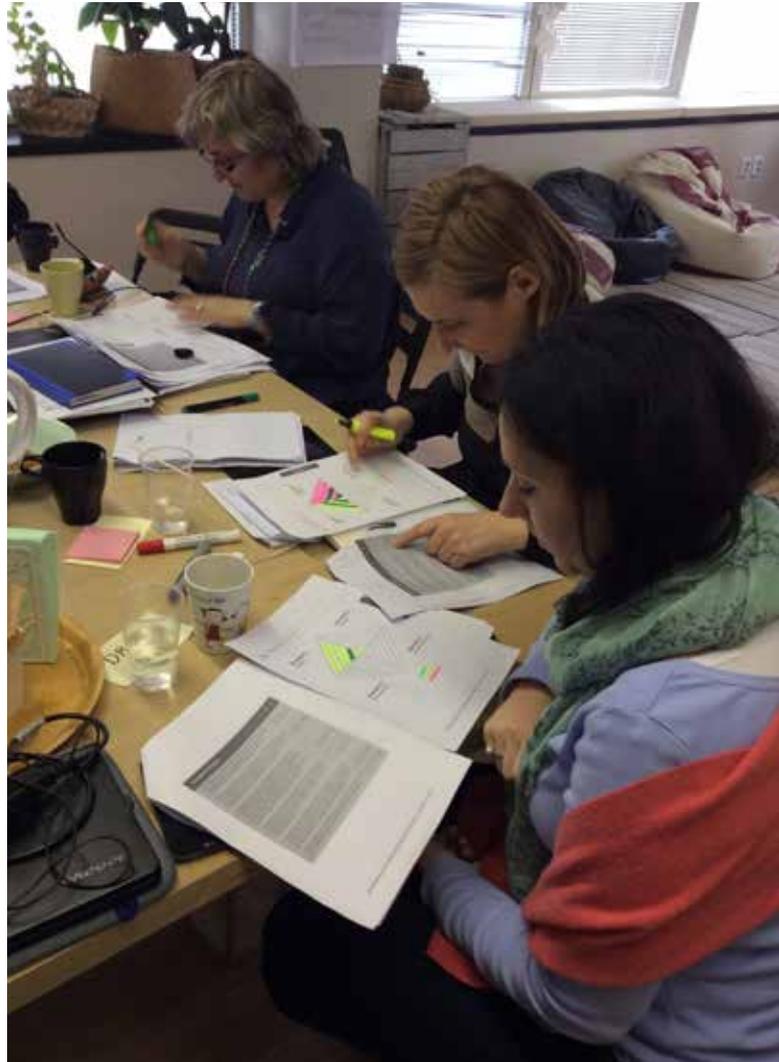
- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report.



Trustees

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, 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 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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.

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 Report of the Independent Auditors.

Use of our report

This report is made solely to the 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 charitable company's members 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Stephen Anderson
Senior Statutory Auditor for and on behalf of Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Date: [DATE INTERED HERE]

Statement of Financial Activities

Year ended 31 March 2019



Statement of Financial Activities

Year ended 31 March 2019

Incoming Resources	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Incoming Resources from generated funds			
Voluntary income	62,429		62,429
Activities for generating funds	9,312		9,312
Investment income	-		-
Incoming Resources from charitable activities			
Children's protection and welfare	5,338	179,100	184,438
Child Safeguarding Technical Support	282,637		282,637
Total Incoming resources	359,716	179,100	538,816
Resources expended			
Costs of generating voluntary income	-	-	-
Charitable Activities			
Children's protection and welfare	8,250	246,315	254,565
Child Safeguarding Technical Support	247,295		247,295
Governance costs			
Total resources expended	255,545	246,315	501,860
Net incoming / (outgoing) resources before transfers	104,171	-67,215	36,956
Gross transfers between funds	-78,987	78,987	-
Net incoming / (outgoing) resources	25,184	11,772	36,956
Reconciliation of Funds			
Total funds brought forward	304,730	-11,772	292,958
Total funds carried forward	329,914	-	329,914

Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern

After reviewing the charity's forecasts and projections, the trustees' have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continue to adopt the going concern basis in preparing its financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Expenditure is allocated between Cost of Generating Funds, Charitable Activities and Governance Costs on an actual basis where possible. Where actual allocation are not possible, apportionments are made based principally on employee time. The policy of apportionment is consistently applied year on year although the specific bases adopted will vary year on year with changing circumstances.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donations and legacies

	2019	2018
	£	£
Donations	9,312	724

Keeping Children Safe

Setting tough international
child safeguarding standards

Why KCS?

**1 out of 3 girls and
1 out of 5 boys** will be
sexually abused before
they reach age 18.

The Advocacy Center. "The Facts
About Youth Sexual Abuse."
2014

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