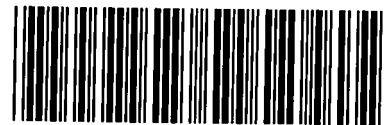


REGISTERED COMPANY NUMBER: 07419561 (England and Wales)
REGISTERED CHARITY NUMBER: 1142328

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2018
for
KCS COALITION**

Knox Cropper
Chartered Accountants and Statutory Auditors
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

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KCS COALITION

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KCS COALITION

Report of the Trustees for the Year Ended 31 March 2018

A report from our Chief Executive

In 2017/18 Keeping Children Safe welcomed 16 new members to the growing global network. Support provided to members includes: technical advice, mentoring, coaching and networking including webinars and briefings on specific safeguarding issues. The year, the first ever members conference was held in London and attended by member representatives from across the world.

The capacity building programme strengthened the child safeguarding capacity of organisations in 42 countries and across all kinds of organisations who come into contact with children and /or adults at risk, either directly or indirectly. This included: training on investigations, training for focal points, historical case reviews, 'train the trainer sessions', one-to-one mentoring, webinars and bespoke training as well as other types of support.

Keeping Children Safe stepped up our global advocacy on safeguarding children in the context of peacekeeping missions. This included field research and advocacy with UN Missions in Liberia and Haiti, a series of seminars in partnership with the University of Reading and the British Embassies in Argentina and Uruguay and a round table in partnership with the Kofi Annan International Peacekeeping Training Centre (KAIPTC) in Ghana.

I look forward to reporting on our progress across all objectives in 2018 /19.

Sarah Blakemore
Chief Executive

OBJECTIVES AND ACTIVITIES

Objectives and aims

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 77 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.

KCS COALITION

Report of the Trustees for the Year Ended 31 March 2018

OBJECTIVES AND ACTIVITIES

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 International Standards on safeguarding children are universally adopted and upheld. All children have a right to be protected from abuse, neglect, exploitation and violence under the UN Convention of the Rights of the Child. Keeping Children Safe seeks to influence all organisations to uphold their responsibility to protect children by implementing international standards on safeguarding. As a founding member of the International working group, Keeping Children Safe shaped the International Safeguards for Children in Sport.

2 Organisations have the technical capacity to safeguard children. In the four years since the KCS Capacity Building service was formed, it has established a broad and diverse portfolio of clients including civil society actors, NGOs, private sector, education, sport and government organisations in almost every country in the world. It has become financially self-sufficient and continues to generate a robust surplus. As a result, Keeping Children Safe has collected a comprehensive body of evidence on programme impact and developed experience and expertise in implementing child safeguarding to international standards.

3 A global movement of organisations commit at the highest level to ensure that their staff, operations and programmes do no harm to children. Keeping Children Safe currently has 77 members working in almost every country of the world. KCS members implement programmes that impact on the lives of 134 million children annually.

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.

Responding to allegations of abuse by Peacekeepers

KCS has partnered with the School of Law, University of Reading on a research project on one thematic issue of peacekeeper sexual exploitation and abuse - how to protect and safeguard children in peacekeeping operations. Deploying interdisciplinary methods and lenses, working with a network of civil society organisations within host countries and troop-contributing countries and through work with the UN and member states, the project will focus on a range of prevention, awareness-raising and safeguarding strategies that will enhance the protection of children in such contexts.

The first aim of the research is to ascertain the types of context-specific and holistic reforms needed to prevent sexual exploitation and abuse, to raise awareness of the problem and how it can be addressed and to protect and safeguard children in such settings. The second aim of the research is to design strategies, ranging from education to policies and legal frameworks, to address the key problems on the ground. The third aim of the research is to present the findings to stakeholders to ensure that the solutions and strategies are implemented at the local and international levels.

Advocacy with peacekeeping training centres

KCS partnered with the Kofi Annan International Peacekeeping Training Centre (KAIPTC) to jointly organize a roundtable discussion in Ghana with various stakeholders, all committed to safeguarding children against Sexual Exploitation and Abuse in UN peacekeeping.

The objectives of the one-day round table meeting were three-fold, namely to:

- Identify related challenges in dealing with SEA
- Share best practices with regards to responses of SEA
- Facilitate ongoing cooperation and collaboration between stakeholders.

Advocacy with troop contributing countries

KCS led a series of seminars in partnership with the University of Reading and the British Embassies in Argentina and Uruguay, to address the issue of sexual exploitation and abuse of children in the context of UN peacekeeping missions.

The seminars included high-level military, naval, Ministry of Foreign Affairs, Ministry of Defence and civil society representation and aimed to share good practice on how to streamline and implement International Child Safeguarding Standards. The events were focused on ensuring that the key issues were addressed in a constructive manner, improving awareness and capacity and developing synergies between the participating organisations.

KCS COALITION

Report of the Trustees for the Year Ended 31 March 2018

ACHIEVEMENT AND PERFORMANCE

Advocacy with UN Missions in Liberia and Haiti

KCS carried out field research on the UN peacekeeping operation in Liberia - UNMIL. The aim was to follow up on the 2002 reports of widespread sexual exploitation and abuse of children within that peacekeeping operation. Using desk and field research, we have analysed the changes that have been made to policies and practices within the peacekeeping operation and UN country team over the past fifteen years since those initial reports. A report of the research was launched at an event at the Foreign and Commonwealth Office, UK called Peacekeeper or Perpetrator? in November 2017.

KCS carried out field research on the UN peacekeeping operation and its implementing partners in Haiti. The self-assessment tool was used to do a baseline audit of child safeguarding capacity and identify risks. KCS will return to do follow up training and support to address weaknesses and gaps.

Aim 2: Organisations Have the Technical Capacity to Safeguard Children.

Expanding Geographically

During this fiscal year KCS continued to expand its capacity building programme both geographically and in the types of organisations supported. KCS strengthened the safeguarding capacity of organisations in 42 countries. The breakdown by regions and countries is as follows:

Sub-Saharan Africa	East Asia and Pacific	Europe and Central Asia	Middle East and North Africa	South Asia	Anglo North America	Latin America
Botswana DRC Namibia Nigeria Sierra Leone Tanzania Uganda Zimbabwe	PNG Timor L'Este Vanuatu	Afghanistan Bulgaria Moldova Portugal Spain Switzerland Turkey UK	Algeria Egypt Israel Jordan Lebanon Morocco Syria Tunisia Palestine	Cambodia Laos Myanmar Nepal	Canada U.S.A.	Colombia Cuba Guatemala Honduras Mexico Nicaragua
17% of the countries in the region	20% of the countries in the region	35% of the countries in the region	43% of the countries in the region	26% of the countries in the region	100% of the countries in the region	18% of the countries in the region

Expanding the Types of Organisations Supported

In the past, KCS strengthened the safeguarding capacity of primarily organisations in the international relief and development sectors. However, that support is now extended to all kinds of organisations who come into contact with children and /or vulnerable adults, either directly or indirectly. This can be an organisation such as Sounds of Palestine, which offers free music education and social work to children from refugee camps and isolated villages; the Hebrew University of Jerusalem, Israel's second oldest university, established in 1918; Bomu Hospital, a social enterprise in Mombasa, Kenya, which offers quality healthcare to all regardless of their economic status; a religious order such as the Jesuits in Spain; local partners in Sub-Saharan Africa of a bilateral donor such as the United States Agency for International Development (USAID); or grantees in the United States of private foundations, such as the Oak Foundation.

During this reporting period KCS expanded its partnership with donors requiring their grantees to have safeguarding policies and procedures. Such partnerships allow KCS to effectively reach a large number of organisations.

Increasing the Range of Services and Resources

Besides expanding geographically and by type of organisation supported, KCS has also increased the range of services and resources available to organisations.

During this reporting period, KCS:

- For the first time, carried out an extensive case-review of historical allegations at the request of one of its members
- In partnership with Reading University, KCS now offers legal mappings of countries which address all relevant laws related to safeguarding and child protection. During this reporting period KCS created legal mappings of Jordan, Israel, Palestine, Lebanon, Turkey, Portugal, Spain, Liberia, the UK and Uruguay

KCS COALITION

Report of the Trustees for the Year Ended 31 March 2018

ACHIEVEMENT AND PERFORMANCE

- Designed a new open course especially for Child Safeguarding Focal Points, which was delivered in London with participants from Namibia, Switzerland, Botswana, the UK and Spain (Catalonia). The workshop was replicated in Sofia, Bulgaria, with participants from Bulgaria and Moldova
- Designed and delivered bespoke workshops for focal points of War Child UK
- Designed and delivered a train the trainer workshop for CARE Australia's country office child protection focal points
- Translated the child safeguarding policy template into French, which will allow KCS to engage with more Francophone organisations wanting to develop /strengthen their policies
- Developed a comprehensive course on how to investigate child safeguarding allegations, including workshops on how to interview and how to write a report
- Made greater use of webinars, for example, conducted a refresher course - Understanding Child Safeguarding - through a webinar for Oak Foundation grantees in East Africa
- Carried out one-on-one mentoring with heads of safeguarding in member organisations.

Aim 3: A Global Movement of Organisations Commits at the Highest Levels to Ensure Their Staff, Operations and Programmes Do No Harm to 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.

Last year, Keeping Children Safe welcomed 16 new members to the network:

- 1 Cesvi Foundation
- 2 VMM International
- 3 Opportunity International
- 4 Yemen Family Care Association (YFCA)
- 5 Penny Appeal
- 6 Toybox
- 7 Shamwari Yemwanasikana Trust
- 8 Euro Child
- 9 Kids Empowerment
- 10 INHOPE
- 11 Compassion International
- 12 Happy African Foundation
- 13 ACEDO
- 14 Embrace the Middle East
- 15 Our Lady of Charity of the Good Shepherd
- 16 Railway Children.

Safeguarding webinar programme

Save the Children International presented a webinar about 'Child Safeguarding in emergencies'. Learning points included:

- Why children are more vulnerable to abuse and exploitation in emergencies?
- The challenges of how to keep children safe from abuse and exploitation during emergency responses
- *Child-led child safeguarding risk assessments and how to run them*
- An introduction to child-safe programming
- How to increase accountability to children and their families in this crucial aspect of our work.

War Child Holland delivered a webinar on 'child safeguarding in a research setting'. Learning points included:

- Child safeguarding elements to consider when doing research
- Challenges and mitigation strategies to ensure children are safe during research project
- Lessons learned from the innovative education programme: Can't Wait to Learn.

British Council shared experiences and best practice in engaging senior management to implement child protection strategies. Learning points included:

- How to identify organisational risks
- Challenges and mitigation strategies to address these risks to ensure children are safe
- Clear articulation of leadership, accountability and responsibilities.

KCS COALITION

Report of the Trustees for the Year Ended 31 March 2018

ACHIEVEMENT AND PERFORMANCE

Plan International, Jordan shared information on their Child Safeguarding Accountability Mechanisms in Jordan, including challenges and good practice. Learning points included:

- Accountability mechanisms in camps and community levels
- Overcoming challenges in accountability mechanisms
- How Plan international Jordan implemented child safeguarding best practices at Early Childhood Development centres
- The importance of capacity building for national partners on child protection and safeguarding system.

Members' Annual Conference - May 2017

The first Members' Annual Conference took place in May 2017.

Corporate membership scheme

Keeping Children Safe launched a scheme to recruit corporate members in early August 2017. Recruitment is ongoing and benefits include:

- Free access to KCS's safeguarding tools and resources in English, French, Spanish and Arabic
- A specialised technical assessment of your child safeguarding measures
- Three-days free consultancy on creating a child safeguarding policy and implementation plan to meet International Child Safeguarding Standards
- Ongoing coaching, mentoring and technical advice by email and telephone in English, French and Spanish
- A ten per cent discount on capacity building training and workshops
- Use of KCS's logo on your website, job adverts and other publications
- Branding and sponsorship opportunities on KCS's website, publications and social media
- Free webinars on specific safeguarding issues for all your staff
- An invitation for all your staff to our online Child Safeguarding Community of Practice - where you can have access to all webinars from previous sessions and learn from expert practitioners around the world
- If you have charity partners, Keeping Children Safe can provide an audit of their safeguarding measures, to minimise the risks to children and to your organisation
- An invitation to join KCS's Annual Members' Conference
- Invitation to a high-level network reception with leaders from around the world.

FINANCIAL REVIEW

Financial position

Incoming resources for the period were £544,208 (2017: £619,218) and resources expended were £525,813 (2017: £515,713), resulting in net incoming resources of £18,395 (2017: £103,505).

Total reserves amounted to £292,958 (2017: £274,563) of which restricted reserves amounted to (£11,772), (2017: (£1,008)). The deficit on restricted funds represents work completed in the year for which further funding was guaranteed in 2018/19. The deficit of unrestricted reserves refers directly to the OAK Foundation funding for the Oak Piece. This was at the request of the donor for ongoing support to their grantees. Further funding for 2018-19 had been granted by the donor to mitigate the deficit.

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 6 months operational expenditure. Details of the restricted funds are set out in Note 14 to the financial statements.

KCS COALITION

Report of the Trustees for the Year Ended 31 March 2018

FUTURE PLANS

Our top priorities for 2018 - 19 are:

- to advocate for all organisations to adopt and implement international standards on child safeguarding
- collect and publish data and evidence on the prevalence of child abuse within organisations
- expand the range of training and capacity building services, make them available to the widest possible range of organisations
- create regional hubs with partner organisations around the work, building the capacity of organisations to deliver high-quality services and engage in advocacy and research
- establish a Quality Assurance Unit to carry out Safeguarding Audits and Investigations, as well as lead on developing the Keeping Children Safe's certification programme
- convene, strengthen and coordinate efforts to galvanise a global movement of organisations working to safeguard children
- 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
- hold members to account through the Keeping Children Safe certification scheme and by publishing reports of child abuse cases.

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 two years. In year three 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 third 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.

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.

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

KCS COALITION

Report of the Trustees for the Year Ended 31 March 2018

REFERENCE AND ADMINISTRATIVE DETAILS

Registered office

CAN Mezzanine
49-51 East Road
Old Street
London
N1 6AH

Trustees NAME

Steven Smith
Jane Connors
Aneeta Williams
Mariama Deschamps
Alaa Murabit
Theophane Nikyema
Benyam Dawit Mezmur
Fionna Smyth
Kgomotso Tshaka
Jonathan Brown
Robert Shilling
Thijs Stoffer

Current position/length of time on Board

Acting Chairman /Appointed 10 December 2015
Resigned 14 February 2018
Appointed 26 October 2010
Resigned 20 June 2018
Retired 20 June 2018
Appointed 10 December 2015
Appointed 10 December 2015
Appointed 10 December 2015
Appointed 26 October 2016
Appointed 6 March 2018
Appointed 6 March 2018
Appointed 6 March 2018

Organisational Structure

Keeping Children Safe has six members of staff,

Sarah Blakemore
Alex Dressler
Helen Carter

Maryam Ehsani

Stefan Yordanov
Luisa Fontanazza

Vijay Baskar
Lucy Lowthian

Chief Executive/Appointed 23 March 2015
Head of Capacity Building /Appointed 18 April 2011
Finance and Operations Manager / Appointed 4 April 2016
Child Safeguarding Network Manager /Appointed 16 April 2011
Capacity Building Programme Manager Appointed 24 July 2017
Communications Specialist Appointed 20 September 2017
Senior Child Safeguarding Adviser / Appointed 15 January 2018
Head of Fundraising Appointed 5 February 2018

Auditors

Knox Cropper
Chartered Accountants and Statutory Auditors
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

KCS COALITION

Report of the Trustees for the Year Ended 31 March 2018

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, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 10 September 2018 and signed on its behalf by:



S Smith - Trustee

Report of the Independent Auditors to the Members of KCS Coalition

Opinion

We have audited the financial statements of KCS Coalition (the 'charitable company') for the year ended 31 March 2018 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 2018 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.

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 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 of the 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.

**Report of the Independent Auditors to the Members of
KCS COALITION**

Responsibilities of trustees

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
Chartered Accountants and Statutory Auditors
153 -155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Date: 10 September 2018

KCS COALITION

Statement of Financial Activities for the Year Ended 31 March 2018

	Notes	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	724	-	724	4,017
Charitable activities	4				
Children's protection and welfare		16,241	244,100	260,341	405,835
Child safeguarding technical support		283,089	48	283,137	209,028
Investment income	3	6	-	6	338
Total		300,060	244,148	544,208	619,218
EXPENDITURE ON					
Raising funds	5	-	3,034	3,034	1,746
Charitable activities	6				
Children's protection and welfare		126,927	293,967	420,894	400,512
Child safeguarding technical support		101,885	-	101,885	113,455
Total		228,812	297,001	525,813	515,713
NET INCOME/(EXPENDITURE)		71,248	(52,853)	18,395	103,505
Transfers between funds	14	(42,089)	42,089	-	-
Net movement in funds		29,159	(10,764)	18,395	103,505
RECONCILIATION OF FUNDS					
Total funds brought forward		275,571	(1,008)	274,563	171,058
TOTAL FUNDS CARRIED FORWARD		304,730	(11,772)	292,958	274,563

The notes form part of these financial statements

KCS COALITION

Balance Sheet At 31 March 2018

	Notes	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
CURRENT ASSETS					
Debtors	12	20,662	-	20,662	18,463
Cash at bank and in hand		<u>303,352</u>	<u>-</u>	<u>303,352</u>	<u>302,330</u>
		324,014	-	324,014	320,793
CREDITORS					
Amounts falling due within one year	13	(19,284)	(11,772)	(31,056)	(46,230)
NET CURRENT ASSETS/(LIABILITIES)		<u>304,730</u>	<u>(11,772)</u>	<u>292,958</u>	<u>274,563</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>304,730</u>	<u>(11,772)</u>	<u>292,958</u>	<u>274,563</u>
NET ASSETS/(LIABILITIES)		<u>304,730</u>	<u>(11,772)</u>	<u>292,958</u>	<u>274,563</u>
FUNDS	14				
Unrestricted funds				304,730	275,571
Restricted funds				<u>(11,772)</u>	<u>(1,008)</u>
TOTAL FUNDS				<u>292,958</u>	<u>274,563</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 10 September 2018 and were signed on its behalf by:



S Smith -Trustee

The notes form part of these financial statements

KCS COALITION

Statement of Financial Activities for the Year Ended 31 March 2018

				Year Ended 31.3.18 Total funds £	Period 1.4.15 to 31.3.17 Total funds £
	Notes	Unrestricted funds £	Restricted funds £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	724	-	724	4,017
Charitable activities	4				
Children's protection and welfare		16,241	244,100	260,341	405,835
Child safeguarding technical support		283,089	48	283,137	209,028
Investment income	3	6	-	6	338
Total		300,060	244,148	544,208	619,218
EXPENDITURE ON					
Raising funds	5	-	3,034	3,034	1,746
Charitable activities	6				
Children's protection and welfare		126,927	293,967	420,894	400,512
Child safeguarding technical support		101,885	-	101,885	113,455
Total		228,812	297,001	525,813	515,713
NET INCOME/(EXPENDITURE)		71,248	(52,853)	18,395	103,505
Transfers between funds	14	(42,039)	42,039	-	-
Net movement in funds		29,159	(10,764)	18,395	103,505
RECONCILIATION OF FUNDS					
Total funds brought forward		275,571	(1,008)	274,563	171,058
TOTAL FUNDS CARRIED FORWARD		304,730	(11,772)	292,958	274,563

The notes form part of the financial statements

KCS COALITION

Cash Flow Statement for the Year Ended 31 March 2018

		2018 £	2017 £
Cash flows from operating activities:	Notes		
Cash generated from operations	1	2,053	101,321
Interest paid		(1,037)	(1,686)
Net cash provided by (used in) operating activities		<u>1,016</u>	<u>99,635</u>
Cash flows from investing activities:			
Interest received		<u>6</u>	<u>338</u>
Net cash provided by (used in) investing activities		<u>6</u>	<u>338</u>
Change in cash and cash equivalents in the reporting period		<u>1,022</u>	<u>99,973</u>
Cash and cash equivalents at the beginning of the reporting period		<u>302,330</u>	<u>202,357</u>
Cash and cash equivalents at the end of the reporting period		<u><u>303,352</u></u>	<u><u>302,330</u></u>

The notes form part of these financial statements

KCS COALITION

Notes to the Cash Flow Statement
for the Year Ended 31 March 2018

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2018 £	2017 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	18,395	103,505
Adjustments for:		
Interest received	(6)	(338)
Interest paid	1,037	1,686
(Increase)/decrease in debtors	(2,199)	18,920
Decrease in creditors	(15,174)	(22,452)
Net cash provided by (used in) operating activities	<u>2,053</u>	<u>101,321</u>

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

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

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.

2. DONATIONS AND LEGACIES

	2018	2017
	£	£
Donations	724	4,017
	<u>724</u>	<u>4,017</u>

3. INVESTMENT INCOME

	2018	2017
	£	£
Deposit account interest	6	338
	<u>6</u>	<u>338</u>

KCS COALITION

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2018 £	2017 £
Grants	Children's protection and welfare	260,341	405,835
Capacity building income	Child safeguarding technical support	248,085	182,519
Toolkit sales	Child safeguarding technical support	48	36
Membership fees	Child safeguarding technical support	35,004	26,473
		<u>543,478</u>	<u>614,863</u>

Grants received, included in the above, are as follows:

	2018 £	2017 £
Oak Foundation Core	130,000	270,000
Sport Project	-	7,000
Oak Foundation Oakpiece	114,100	114,100
FCO Peacekeepers	-	14,735
Peacekeepers	16,241	-
	<u>260,341</u>	<u>405,835</u>

5. RAISING FUNDS

Raising donations and legacies

	2018 £	2017 £
Fundraising	<u>3,034</u>	<u>1,746</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Support costs (See note 7) £	Totals £
Children's protection and welfare	360,172	60,722	420,894
Child safeguarding technical support	90,471	11,414	101,885
	<u>450,643</u>	<u>72,136</u>	<u>522,779</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Children's protection and welfare	56,073	4,649	60,722
Child safeguarding technical support	11,414	-	11,414
	<u>67,487</u>	<u>4,649</u>	<u>72,136</u>

KCS COALITION

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

8. NET INCOME/(EXPENDITURE)

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

	2018	2017
	£	£
Auditors' remuneration	<u>4,420</u>	<u>4,384</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

Trustees' expenses

	2018	2017
	£	£
Trustees' expenses	<u>-</u>	<u>608</u>

There were no trustees' expenses paid for the year ended 31 March 2018.

10. STAFF COSTS

	2018	2017
	£	£
Wages and salaries	306,834	227,417
Other pension costs	<u>11,211</u>	<u>12,500</u>
	<u>318,045</u>	<u>239,917</u>

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

	2018	2017
Administration and Management	<u>8</u>	<u>6</u>

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,017	-	4,017
Charitable activities			
Children's protection and welfare	7,000	398,835	405,835
Child safeguarding technical support	209,028	-	209,028
Investment income	<u>338</u>	<u>-</u>	<u>338</u>
Total	220,383	398,835	619,218

KCS COALITION

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	-	1,746	1,746
Charitable activities			
Children's protection and welfare	7,000	393,512	400,512
Child safeguarding technical support	113,455	-	113,455
	<u>120,455</u>	<u>395,258</u>	<u>515,713</u>
Total			
	<u>120,455</u>	<u>395,258</u>	<u>515,713</u>
NET INCOME/(EXPENDITURE)	99,928	3,577	103,505
Transfers between funds	46,394	(46,394)	-
	<u>146,322</u>	<u>(42,817)</u>	<u>103,505</u>
Net movement in funds			
	<u>146,322</u>	<u>(42,817)</u>	<u>103,505</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	129,249	41,809	171,058
	<u>129,249</u>	<u>41,809</u>	<u>171,058</u>
TOTAL FUNDS CARRIED FORWARD	275,571	(1,008)	274,563
	<u>275,571</u>	<u>(1,008)</u>	<u>274,563</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	17,821	14,096
Prepayments	2,841	4,367
	<u>20,662</u>	<u>18,463</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade creditors	20,026	26,207
Accruals and deferred income	11,030	20,023
	<u>31,056</u>	<u>46,230</u>

KCS COALITION

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

14. MOVEMENT IN FUNDS

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.18 £
Unrestricted funds				
General fund	275,571	71,248	(42,089)	304,730
Restricted funds				
Oak Foundation Core	-	(42,089)	42,089	-
Oak Foundation Oakpiece	(1,008)	(10,764)	-	(11,772)
	<u>(1,008)</u>	<u>(52,853)</u>	<u>42,089</u>	<u>(11,772)</u>
TOTAL FUNDS	<u><u>274,563</u></u>	<u><u>18,395</u></u>	<u><u>-</u></u>	<u><u>292,958</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	283,820	(212,572)	71,248
Peacekeepers	16,240	(16,240)	-
	<u>300,060</u>	<u>(228,812)</u>	<u>71,248</u>
Restricted funds			
Oak Foundation Core	130,048	(172,137)	(42,089)
Oak Foundation Oakpiece	114,100	(124,864)	(10,764)
	<u>244,148</u>	<u>(297,001)</u>	<u>(52,853)</u>
TOTAL FUNDS	<u><u>544,208</u></u>	<u><u>(525,813)</u></u>	<u><u>18,395</u></u>

Comparatives for movement in funds

	At 1.4.16 £	Net movement in funds £	Transfers between funds £	At 31.3.17 £
Unrestricted Funds				
General fund	129,249	99,928	46,394	275,571
Restricted Funds				
Oak Foundation Core	-	46,394	(46,394)	-
Oak Foundation Oakpiece	41,809	(42,817)	-	(1,008)
	<u>41,809</u>	<u>3,577</u>	<u>(46,394)</u>	<u>(1,008)</u>
TOTAL FUNDS	<u><u>171,058</u></u>	<u><u>103,505</u></u>	<u><u>-</u></u>	<u><u>274,563</u></u>

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	213,383	(113,455)	99,928
Sport Project	7,000	(7,000)	-
	<u>220,383</u>	<u>(120,455)</u>	<u>99,928</u>
Restricted funds			
Oak Foundation Core	270,000	(223,606)	46,394
Oak Foundation Oakpiece	114,100	(156,917)	(42,817)
FCO Peacekeepers	14,735	(14,735)	-
	<u>398,835</u>	<u>(395,258)</u>	<u>3,577</u>
TOTAL FUNDS	<u><u>619,218</u></u>	<u><u>(515,713)</u></u>	<u><u>103,505</u></u>

Restricted funds represent unspent balances on grants received from the following sources for the specific purposes stated:

OAK Foundation

The grant funding is for developing and implementing child protection policies and procedures, raising the profile of Keeping Children Safe Coalition (KCS) and influencing key policy and decision-makers on child protection.

The deficit on the Oak piece occurred as additional support was provided to grantees at the request of the donor. Further funds for 2018-19 were guaranteed by the donor.

FCO Peacekeepers

Funds were provided for the implementation of the project: Strengthening Brazil's commitment to the promotion of peacekeeping and the prevention of sexual exploitation and abuse.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2018.