

Company Registration Number 02622689
Charity Registration Number 1003758

Childline

Annual report and financial statements

For the year ended 31 March 2023

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Childline (a company limited by guarantee)

Annual report and financial statements for the year ended 31 March 2023

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Childline (a company limited by guarantee)

Reference and administration information

Patron of Childline HRH The Countess of Wessex

President of Childline Dame Esther Rantzen CBE

Trustees and Directors Neil Berkett
Claire Johnson
Paul Taylor
Peter Wanless

Company Secretary Allison Howe

Registered office Weston House
42 Curtain Road
London EC2A 3NH

Bankers Barclays Bank Plc
One Churchill Place
London E14 5HP

Statutory auditor Crowe U.K. LLP
55 Ludgate Hill
London
EC4M 7JW

Solicitors Clifford Chance
10 Upper Bank Street
London E14 5JJ

Baker & McKenzie
100 New Bridge Street
London EC4V 6JA

Walker Morris
Kings Court
12 King Street
Leeds LS1 2HL

Childline (a company limited by guarantee)

Report of the Trustees (incorporating the Directors' Report) for the year ended 31 March 2023

The Trustees are pleased to present their Report and Accounts for the Childline charity. Childline is a company limited by guarantee in the United Kingdom governed by its Memorandum and Articles, and incorporated in 1991. Childline is also registered as a charity with the Charity Commission.

Structure, governance and management

The sole member of the company is the National Society for the Prevention of Cruelty to Children (NSPCC), registered charity number 216401 (SC037717 in Scotland). The Trustees are selected from the Senior Management Team and the Trustee Board of the NSPCC and are responsible for the governance of the Childline charity. The Trustees are also directors of the company.

The Board of Trustees has responsibility for administration of the legacy income arising within Childline and for the granting of monies by Childline to the NSPCC. The Trustees delegate the administration of legacy income to the Legacy Administration Team at the NSPCC, under the supervision of the Executive Board of the NSPCC. All delegated responsibilities are ratified through the Board of Trustees. The main activities of providing the helpline and counselling and advice for children and young people is delivered by the NSPCC, using the funds granted to it by Childline.

Trustees are recruited through a variety of means, including open advertising. All trustees are recruited against skills need and following a competitive process. We place particular emphasis on ensuring that we have the appropriate balance of skills and experience that we need so will use more targeted recruitment searches where necessary and keep under review the balance of trustees with regard to gender and diversity. There are currently three male trustees and one female trustee.

Trustees are appropriately trained and inducted for their role and provided with relevant information about Childline. The induction typically consists of training in charity trusteeship and safeguarding, as well as visits to Childline bases.

All the activities of Childline are undertaken by NSPCC on behalf of Childline.

The Trustees who served during the year and to the date of this report were:

Neil Berkett
Claire Johnson
Peter Wanless
Paul Taylor

Risk Management

The Trustees consider the risks affecting Childline and its activities. Where relevant, the risks identified have been recorded in the risk register of the NSPCC. The residual risks are reviewed and plans are amended or action is taken to mitigate identified risks as needed. This process enables the NSPCC, on behalf of Childline, to monitor and, where necessary, reduce the level of risk. The main risk of particular relevance to Childline is as follows:

Childline (a company limited by guarantee)

Report of the Trustees (incorporating the Directors' Report) for the year ended 31 March 2023 (continued)

NSPCC's actions fall short of stakeholder expectations

The NSPCC has a wide range of stakeholders and should any of the risks on the Strategic Risk Register materialise it is likely we would fall short of stakeholders' expectations.

This risk cannot therefore reach its target score until all other risks in the risk register are on target. This risk has had considerable internal audit coverage in the last few years and there are a number of internal audits over the current strategic plan period which will cover this risk.

Objectives and activities

The objectives for which the Charity is established as per the memorandum and articles of association are to promote the protection of children and in particular:

- a) to set up and maintain telephone lines or other means of communication or correspondence to assist children in danger, suffering or being abused physically, sexually or mentally; and
- b) to help children who are in danger or need in the form of financial, medical, protective or like assistance and to give such children advice, guidance and comfort.

The activities necessary to achieve these objectives are being carried out by the NSPCC. Childline no longer acts as a direct provider of these services, but funds the provision of these services by way of a grant to the NSPCC.

Achievements and performance

Since its launch in 1986, Childline has provided in-depth counselling to children and young people across the UK. By joining with the NSPCC, Childline has ensured that the important service for children and young people continues and will develop to respond to more young callers. As stated above, the activities of Childline are carried out within the NSPCC, with Childline granting all income to the NSPCC to fund these services.

Public Benefit

The Trustees confirm that they have paid due regard to the Charity Commission's general guidance on public benefit. The trustees have referred to this guidance when reviewing Childline's aims and objectives, and in planning the future activities of the Charity.

As noted above, the activities of Childline are carried out through its ultimate parent, the NSPCC. Childline makes a grant payment to the NSPCC in order to fund the Childline service provision. Childline provides public benefit through promoting the protection of children. The Childline service provision includes a counselling helpline service accessible via a free-phone telephone number and counselling services accessible via a website, and therefore there are no restrictions to access by the public at large.

Childline (a company limited by guarantee)

Report of the Trustees (incorporating the Directors' Report) for the year ended 31 March 2023 (continued)

Financial review

Fundraising activities

Childline do not undertake any direct fundraising activities but receive legacy income. Income in the year was £954,000 (2022: £1,122,000). The total expenditure on raising funds was borne by the NSPCC in the current and previous period.

Charitable activities

Childline received legacy income during the year. This income was paid by way of a grant to the NSPCC, to fund the activities for which these funds had been received.

There were no employees and therefore no key management personnel during the years ended 31 March 2023 and 31 March 2022.

Reserves

Childline has not maintained any reserves in the current year (2022: none). The Trustees have decided that holding reserves is unnecessary due to Childline being a 100% subsidiary of the NSPCC.

Investment powers and performance

Childline did not hold any investments in either the current or prior year.

Pensions

The operation of all pension schemes and all assets and liabilities relating to pension schemes were transferred to the NSPCC with effect from 1 February 2006.

Plans for future periods

The Trustees intend that Childline should continue to exist in order to receive legacy donations that would not otherwise be received by the NSPCC. The global coronavirus pandemic has continued to have an impact on the operation of the housing market and has seen fluctuations in stock prices. A significant driver of the value of our legacy income is the sale of properties and share portfolios, and the impact on our legacy expectations will be reviewed as recovery progresses. However, as all income is gifted to the NSPCC this does not impact how the Charity operates.

Going Concern

The entity is structured such that Childline no longer acts as a direct provider of its objectives and activities, but funds the provision of these services by way of a grant to the NSPCC. It does not have any third party liabilities and, as all income is gifted to the NSPCC, it maintains a minimum level of resources. The directors intend to continue this pattern of operation and as such they continue to adopt the going concern basis in preparing the financial statements.

Childline (a company limited by guarantee)

Report of the Trustees (incorporating the Directors' Report) for the year ended 31 March 2023 (continued)

Trustees' Responsibilities Statement

The trustees (who are also directors of Childline for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 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;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed; and
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor

A resolution to re-appoint Crowe U.K. LLP as the Company's auditor will be proposed at the forthcoming Annual General Meeting.

Childline (a company limited by guarantee)

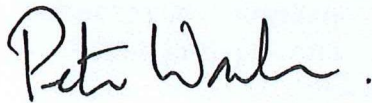
Report of the Trustees (incorporating the Directors' Report) for the year ended 31 March 2023 (continued)

Small Companies Regime

This Trustees' Report has been prepared in accordance with the provisions applicable to companies entitled to the small companies regime. The Trustees have taken advantage of the small companies exemptions from the requirement to prepare a strategic report.

The financial statements were approved by the trustees on 19 July 2023.

Signed on behalf of the Board

A handwritten signature in black ink, appearing to read 'Peter Wanless', followed by a period.

Peter Wanless
Trustee

Independent auditor's report to the members of Childline

Opinion

We have audited the financial statements of Childline for the year ended 31 March 2023 which comprise the Statement of Financial Activities (Incorporating the Income and Expenditure Account), Balance Sheet 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, 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 charitable company's affairs as at 31 March 2023 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 Auditor's 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

In auditing the financial statements, we have concluded that the trustee's 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 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 contained within the annual report. 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.

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 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

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

- adequate and proper accounting records have not been kept; 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, 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.

Auditor's 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 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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 auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR).

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

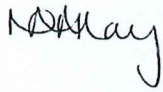
We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of legacy income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Board about their own identification and assessment of the risks of irregularities, testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery,

intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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 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 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.



Nicola May

Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London

Date: 26th July 2023

Childline Statement of Financial Activities
(incorporating an Income and Expenditure Account) for the year ended 31 March 2023

	Notes	General Funds 2023 £'000	Restricted Funds 2023 £'000	Total Funds 2023 £'000	General Funds 2022 £'000	Restricted Funds 2022 £'000	Total Funds 2022 £'000
Income from:							
Donations and legacies	2	850	104	954	1,088	34	1,122
Total income		850	104	954	1,088	34	1,122
Expenditure on:							
Charitable Activities	3	(850)	(104)	(954)	(1,088)	(34)	(1,122)
Total expenditure		(850)	(104)	(954)	(1,088)	(34)	(1,122)
Net movement in funds		-	-	-	-	-	-
Reconciliation of funds:							
Total funds brought forward		-	-	-	-	-	-
Funds balance carried forward		-	-	-	-	-	-

All income relates to continuing operations. There are no other recognised gains and losses in the year.

The notes on pages 13 to 14 form part of these financial statements.

Childline Balance Sheet
as at 31 March 2023

Company Registration Number 2622689

	Notes	2023 £'000	2022 £'000
Current assets			
Debtors	4	142	143
Total current assets		142	143
Creditors - amounts falling due within one year	5	(142)	(143)
Total assets less current liabilities, being net current assets and net assets		(142)	(143)
Funds	6		
General		-	-
Total funds		-	-

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

The financial statements were approved by the trustees on 19 July 2023

Signed on behalf of the Board by



Peter Wanless
Trustee

The notes on pages 13 to 14 form part of these financial statements.

Childline
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of accounting

Childline is a public benefit entity incorporated in England and Wales as a company limited by guarantee. There are currently three Trustees who are also members of the company. Each member has undertaken to contribute to the assets in the event of winding up a sum not exceeding £1. The financial statements have been prepared under the historical cost convention, in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities (SORP 2019)" 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; and the Companies Act 2006.

Going concern

The trustees have assessed the Charity's ability to continue as a going concern. After making enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue their activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Principal accounting estimates and judgements

In the application of the Charity's accounting policies, management is required to make judgements, estimates and assumptions about the carrying amounts 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 those estimates and the estimates, along with their underlying assumptions, are continually reviewed. The following are the critical judgements, apart from those involving estimations, that have been made in the process of applying the Charity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

- **Legacy income recognition:** Income from pecuniary and residuary legacies are recognised when there is entitlement and the income is measurable and probable as detailed within the income accounting policy.

Revisions to accounting estimates are recognised in the period in which the estimates are revised if the revisions affect only that period, or in the period of the revisions and future periods if the revisions affect both current and future periods.

The Trustees do not consider there are any sources of estimation uncertainty requiring disclosure beyond the accounting policies listed above.

Financial instruments and financial liabilities

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs). Childline 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.

Debtors are recognised at the settlement amount due after any discount offered and provision for impairment. Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

Cash flow statement

A cash flow statement has not been prepared as no cash balances are held. A consolidated cash flow statement is presented in the financial statements of the NSPCC.

Income

All income is accounted for in the SOFA when the Charity is legally entitled to the income, it is probable that the income will be received, and the amount can be quantified with reasonable accuracy. For pecuniary legacies the recognition point is normally when notification of the grant of probate is received, and residuary legacies are normally recognised when draft estate accounts are available or other suitable information which allows the legacy to be measured with reasonable accuracy. Income is not recognised for legacies which remain subject to a life interest.

Expenditure

Expenditure is accounted for on an accruals basis and allocated to the appropriate heading in the accounts. Fundraising costs and all other expenditure has been borne by the NSPCC in the years ended 31 March 2023 and 31 March 2022.

Fund Accounting

General funds - these are funds given freely to the organisation that can be applied at the discretion of the trustees in accordance with Childline's charitable objects.

Restricted funds - these are funds received for undertaking an activity specified by the donor when making the gift, or may result from the terms of an appeal for funds.

Taxation

Childline as a registered charity is exempt from tax under Chapter 3 of Part 11 to the Corporation Tax Act 2010 or Section 256 of the Taxation for Chargeable Gains Act 1992, to the extent surpluses are applied to its charitable purposes.

2 Income from donations and legacies

	Total 2023 £'000	Total 2022 £'000
Donations and legacies:		
Legacies	954	1,122
Total donations and legacies	954	1,122

Childline
Notes to the Accounts
for the year ended 31 March 2023

3 Analysis of total expenditure

	Total 2023 £'000	Total 2022 £'000
Expenditure on charitable activities:		
Grant to the NSPCC	954	1,122
Total expenditure	954	1,122
Total expenditure	954	1,122

The fees payable to the Charity's auditor for the audit of the Charity's accounts for the year ended 31 March 2023 of £1,000 (2022: £1,000). The audit fees were borne by the parent charity in the current and previous period.

No expenses were paid by Childline for trustees' travel and accommodation during the years ended 31 March 2023 and 31 March 2022.

The Childline trustees are not entitled to and did not receive any remuneration or other benefits during the year (2022: £nil).

There were no employees during the years ended 31 March 2023 and 31 March 2022.

4 Debtors

	2023 £'000	2022 £'000
Accrued Income	142	143
Total	142	143

5 Creditors: Amounts falling due within one year

	2023 £'000	2022 £'000
Amounts owed to parent charity	142	143
Total	142	143

Amounts owed to parent charity are non-interest bearing and repayable on demand.

6 Funds

	General £'000	Restricted £'000	Total £'000
Statement of Funds			
Brought forward 1 April 2022	-	-	-
Income	850	104	954
Expenditure	(850)	(104)	(954)
Total for the Charity at 31 March 2023	-	-	-

	General £'000	Restricted £'000	Total £'000
Statement of Funds			
Brought forward 1 April 2021	-	-	-
Income	1,088	34	1,122
Expenditure	(1,088)	(34)	(1,122)
Total for the Charity at 31 March 2022	-	-	-

7 Legacies

Childline has been notified of 30 legacies (2022: 31 legacies) which have not been included within the financial statements as they do not yet meet the income recognition criteria. This includes 4 pecuniary legacy with a value of £6,525 (2022: 1 pecuniary legacy with a value of £10,000). Pecuniary legacies are only recognised once notification of probate is received. The remaining 26 are residuary legacies, which have an average value of £73,825 (2022: 30 are residuary legacies, which have an average value of £38,826). Residuary legacies are normally recognised once draft accounts are received or other information which allow them to be measured with reasonable accuracy. Included within the above figures are 5 residuary legacies (2022: 4) which are not recognised because they are subject to a life interest.

8 Ultimate controlling party

The sole member and controlling party of the charity Childline is the NSPCC (charity registration number 216401). Group accounts have been prepared for the period ended 31 March 2023 which consolidate the results of Childline.

The parent undertaking of the smallest and largest group which includes the company, and for which group accounts are prepared is the NSPCC. Copies of the NSPCC's consolidated annual report can be obtained from Childline's registered office set out on page 1.

Legacy income received by Childline is paid to NSPCC under Gift Aid as detailed within note 3.

There were no other related party transactions in the year (2022: none).