

The Child Accident Prevention Trust

Annual report and accounts for
the year ended 31 March 2023

Registered charity no: 1053549 (England and Wales); SC051312 (Scotland)

Company limited by guarantee: Company registration number: 03147845

Contents

Chair's foreword	2
Trustees' report for the year	
Why we exist	3
Our work	4
Our approach	4
Review of the year	5
Spreading knowledge and changing behaviour	5
Support for frontline professionals	7
Specialist knowledge and influencing for change	8
Financial review	9
Staffing	11
Governance	12
Independent examiner's report	14
Statement of financial activities	15
Balance sheet	16
Statement of cashflow	17
Notes to the accounts	18

Chair's foreword

"All paediatricians dread breaking bad news: telling parents that their child requires emergency surgery or intensive care, or that resuscitation has been unsuccessful. When illness or death is the result of a preventable accident, the emotional toll is compounded by the avoidable nature of the tragedy."

Consultant paediatrician

After a successful career in business, I felt it was the right time to try to give something back. I was also about to become a grandfather for the first time, and I was acutely aware of how risks had changed since we brought up our own children. This drew me to supporting the work of the Child Accident Prevention Trust, first as a Trustee and then as Chair.



The Child Accident Prevention Trust is a small, national charity that is recognised for its expertise amongst health professionals, government, parents, and the childcare profession. We are the only UK charity to focus on preventing death and serious injury to children from avoidable accidents. Our vision is a safer world for all our children.

In what continues to be a turbulent and precarious period within the charity sector, I am pleased to report that we have marked another milestone on our road to financial and organisational resilience, producing a year-end surplus of just over £18,000. This marks a remarkable recovery to attaining our reserves policy.

As you will see in this report, our passionate executive team, led by our Chief Executive, Katrina Phillips, have undertaken an incredible amount of work and really extended our reach, particularly in relation to the families in greatest need. I would like to take the opportunity to express my gratitude to them, our funders and our partners for making this possible. Recognition also needs to be given to our amazing team of Trustees who give tirelessly of their expertise and time to govern and shape our positive trajectory.

We are all firm in the knowledge that we continue to make a positive impact to children and families across the UK. We believe that one childhood death or serious injury from a preventable accident is one too many.

If, like me, you feel the time is right to give something back, then why not support us, join us, follow us on social media, donate to us or invite us to speak to you and share in our vision of a safer world for all our children. All support received will be spent very wisely as the charity is very efficient, with over 96p in every £1 received used for charitable purposes.



Paul J Leggat
Chair of Trustees
December 2023

Why we exist

***"These five weeks have been absolute torture. I feel so lost.
And all through a button battery that we didn't know the dangers of."***

Mother whose two-year-old daughter died after swallowing a lithium button battery

Last year, far too many children were killed or suffered disfiguring or disabling injuries in accidents that are completely preventable. In fact, accidental injury is one of the biggest killers of the UK's children and a leading cause of disability for otherwise healthy children.

The poorest children are at greatest risk. They are 13 times more likely to die in preventable accidents and three times more likely to be admitted to hospital with serious injuries.

**The Child Accident Prevention Trust is the only UK charity to focus on preventing death and serious injury to children from avoidable accidents.
Our vision is a safer world for all our children.**

We were set up 40 years ago by two consultant paediatricians who could not bear to keep treating the same injuries day after day; and who sometimes, despite their best efforts, had to give the news that no parent ever wants to hear. They knew that many of the children's deaths or life-changing injuries were needless and they became determined to prevent them.

We are still driven by that same passion to keep children safe. We focus on the three pillars of accident prevention: empowerment, education and influence. We enable parents to make sense of safety advice and nurture happy, healthy families. We provide educational resources, advice and training for everyone working with children and families. And we use our expertise to advise businesses and government.

The scale of the problem is huge: every year, in England alone, 55 under-fives die due to accidents in their own homes and 40,000 are admitted to hospital. The emergency hospital admission rate is 40% higher for children from the most deprived communities.

45 children died on our roads last year and 2,200 were seriously injured in road accidents. Children living in the most deprived areas are three times more likely to be killed or seriously injured as a pedestrian and six times more likely to be killed or seriously injured as a cyclist.

The personal consequences of a serious accident can be devastating, including years of painful skin grafts or permanent brain damage. They can impair a child's mental health, education, and job prospects, and put family relationships under serious strain.

***"My physical injuries are plain for all to see but I have others that cannot be seen.
I was robbed of my childhood because I had to grow up and face things that
none of my friends had to face."***

Young man who fell into scalding bathwater aged 18 months

On top of these devastating human costs, there are high financial costs for our hard-pressed NHS. The Chief Medical Officer has estimated that it costs £9 million a year to treat childhood accidents in A&E and another £87 million to treat children who stay in hospital. The cumulative costs are even higher. In just one year, children who suffer serious bathwater scalds generate lifetime treatment costs for the NHS of £6.7 million.

***"Everyone in the burns unit was there because of an accident.
None of them were born that way and they hadn't developed a disease to
make them disfigured. In a split second their whole life changed."***

Mother of a 10-month-old who suffered life-changing burns

Our work

"We held discussions and demonstrations on many areas of child safety. Many of the mothers told me they didn't realise how dangerous things could be. I like empowering the mothers, so they have all the information they need to become the best parents possible."

Young Parents' Support Worker participating in Child Safety Week

We empower families to keep children safe from harm, spreading knowledge, building confidence and using insights from behavioural science to support changes in behaviour. While our work benefits all children and their parents, we target disadvantaged families and communities where children are at greatest risk of serious harm.

We take our expertise to the frontline of family support, mobilising our 7,000 strong network of staff and volunteers who work alongside parents and children in communities UK-wide. We enable them to act as local child safety champions, equipping them with educational programmes and resources to deliver direct to families, and providing them with expert advice via our newsletters, training events and website.

Finally, we provide a trusted, expert voice on a complex issue. We work with the NHS and public sector, companies, trade associations, standards bodies and government, raising the profile of child accident prevention and using our specialist knowledge to secure positive changes to services, products and the ways products are sold.

Our approach

"I always thought choking would have been more obvious. But the silence and the panic in his eyes will stay with me forever."

Accident prevention is often dismissed as common sense, with parents whose children are badly hurt in accidents seen as somehow stupid or negligent. But there is a real lack of knowledge about child safety among both parents and the frontline staff who support them.

For example, few parents know that the concentrated detergent in washing capsules can cause breathing difficulties, eye damage or caustic burns if their baby bites into one, or that a hot drink can still burn a young child 15 minutes after it has been made. Even experienced parents can be taken by surprise by what their child does next.

We recognise that experimenting and risk-taking are a natural part of growing up and never advocate 'wrapping children in cotton wool'. With so much misinformation online, we help people to understand the real risks to children's safety and then manage or minimise those risks, sharing our insights into the links between accidents and child development.

Evidence-based learning informs everything that we do. We review data sources, liaise with universities and maintain close links with clinicians to stay abreast of emerging risks to children. Our aim is to provide a trusted and authoritative source of information for everyone with a concern for child accident prevention.

Partnership working is in our DNA. We understand that we cannot achieve our mission alone. So we develop strong relationships with partners who share our objectives in the corporate, public, voluntary and community sectors, helping to amplify our voice and reach more children and families with life-saving information.

Review of the year

The trustees of the charity submit their report and accounts for the year ended 31 March 2023. The trustees who served during the period are disclosed on page 12 of this report.

The trustees have taken due regard of the Charity Commission's guidance on public benefit and are pleased to report on the activities undertaken by the charity. All our charitable activities focus on the prevention of death and serious injury to children from accidents and are undertaken to further our charitable purposes for the public benefit (see page 12).

The work we do to address serious childhood accidents prioritises three core activities:

- Spreading knowledge and changing behaviour.
- Supporting frontline staff working in local communities.
- Providing a centre of specialist knowledge and influencing for change.

This review of the year looks at each of our three core activities in turn and the benefits they have brought to the children and families we were set up to help.

SPREADING KNOWLEDGE AND CHANGING BEHAVIOUR

We create compelling and emotionally engaging educational campaigns and resources that bring safety messages to life for families. We cover a wide range of topics affecting children of all ages, including home safety, product safety, water safety and safety on our roads.

We reach parents direct through our digital channels, including our [Facebook](#), [Instagram](#) and [YouTube](#) channels, our monthly newsletter and our [website](#) offering practical advice and downloadable fact sheets. We also provide a wide range of printed educational materials, including our acclaimed picture booklets for the poorest parents who struggle with reading.

Our safety advice is relatable and non-judgemental, offering simple, practical solutions, motivating busy parents to take action and empowering the poorest parents whose children are at greatest risk. We use short sentences, colloquial language and visually-appealing imagery, including of families from diverse backgrounds.

We recognise the barriers that stop some families accessing the advice they need to keep their children safe, including poor literacy, digital exclusion and English as an additional language. In response, we provide advice in translation, picture-based advice for parents with poor literacy and printed resources for those who are digitally excluded.

"We always make sure we have these booklets on hand because they're so useful. Very pictorial and creates discussion with young parents who can't read / have low reading ability. Pictures really speak to them." Family Nurse

During the year under review, our UK-wide educational campaigns included:

- Child Safety Week, our community education initiative held in June each year, which acts as a catalyst for thousands of family-friendly safety activities. Topics highlighted included blind cord strangulation, laundry and cleaning products, and child road safety.
- An awareness campaign on product recalls, highlighting how dangerous products that have been recalled can still be sold on some online marketplaces.
- A comprehensive safety education campaign on button batteries. We describe this in more detail overleaf to demonstrate how we work and the impact of what we do.

Button batteries, especially lithium coin cell batteries, can seriously hurt or even kill a young child if they are swallowed. If a battery gets stuck in the food pipe, chemicals from the battery react with saliva to create caustic soda, which can burn through the food pipe, causing catastrophic injury or even death.

Our campaign had two interlinked elements: mobilising practitioners to raise awareness of the risks with families; and sharing practical advice to help parents make their homes safer.

We harnessed our relationships with our partners UK-wide to promote the safety messages and free resources. In April 2022, we ran a [free webinar](#) for community practitioners attended by 150 delegates and subsequently viewed a further 2,490 times.

We also provided dedicated support to local focus areas with high levels of child poverty, enabling frontline staff to reach vulnerable families with button battery safety messages, including digitally excluded parents and those without English as their first language.

In the year under review, we distributed over 150,000 [free printed educational resources](#) for parents via our network of local stakeholders, including over 34,500 picture-based booklets for parents with poor literacy and over 10,000 picture-based posters showing where button batteries can be found in our homes.

We also distributed over 5,000 translated fact sheets for families speaking English as an additional language, across 17 community languages.

Our [time-lapse video](#) highlighting just how quickly a lithium coin cell battery can cause serious harm was viewed over 14,000 times. While our social media campaign had a total reach of over 522,000, resulting in over 17,000 page views of our button battery advice hub.

We also worked in partnership with the Scottish Government to develop an advice leaflet for Scotland's Baby Box, complemented by advice on the [Parent Club website](#). Distribution of this leaflet started in October 2022, reaching 50,000 new parents each year.

External communication channels included a full-page promotional feature in the Bounty Buying Guide (126,000 parents-to-be), a sponsored article with a link to the time-lapse video in Bounty's App and media coverage reaching 3 million via ITV Evening News.

Feedback on the campaign has been overwhelmingly positive, with practitioners telling us that the resources have helped parents and carers to understand the dangers of button batteries and make changes to keep their children safe.

"The parents didn't realise the danger and that they are in so many products. The picture with the house showing all the places they could be was really good and surprised them."

"She was given the leaflet in a play session and that weekend her son had a new toy. When he dropped it, it smashed, and the button battery fell out and he picked it up. Because she had read the information, she was aware of the danger and quickly took it off him. Had she not read the leaflet, she might not have thought much about it, thinking that it wasn't really a risk."

Parents have told us:

"Very careful now to check security of toys and remotes."

"Anything unavoidable with a button battery now lives in full view on a high shelf so we can see quickly if it isn't there."

"The leaflets will definitely raise a warning. I'm so thankful they were made. I just wish I'd received one earlier and my son would still be with us."

SUPPORT FOR FRONTLINE PROFESSIONALS

"I don't know what we'd do without the Child Accident Prevention Trust."

Hard-pressed local organisations rely on us as trusted experts to distil new data and research, advise them on accident priorities and develop effective educational materials and campaigns to prevent life-changing injuries.

We work alongside our network of 7,000 local partners – mostly frontline staff who work with families in local communities – equipping them with evidence-based advice and resources and supporting them to cascade accurate safety messages to families UK-wide. They tell us:

"All of your resources were brilliant, really useful for our families."

***"Feedback was very good, pictorial was easy to read, colourful pictures.
Overcame language barrier. Loved it."***

"Just keep up the great work that you do – our families really appreciate it."

Our partners include health visitors, community nursery nurses, family nurses, children's centre staff, teachers, childminders, nursery staff, road and fire safety officers, family support and community workers, as well as public health consultants, early years managers, and managers of Safeguarding Children Boards and Child Death Overview Panels.

A number of our local partners provide services to families in poverty including vulnerable younger parents, families fleeing domestic abuse, homeless or poorly housed families, and refugee families living in hotels. They include Family Nurse Partnership staff, Home-Start volunteers supporting vulnerable families in their homes, trusted local community groups and health visitors targeting the most disadvantaged parents with intensive support.

Continuing support from the Scottish Government has enabled us to extend the support we offer to frontline staff working with children and families in poverty. We also work closely with national membership charities such as Children in Scotland and professional associations such as the Institute of Health Visiting, signposting useful resources, providing articles and blogs and encouraging involvement in our work.

We use our email newsletters to flag up safety concerns to the community practitioners on our database and equip them with practical advice and free downloads and printed educational resources to cascade to families UK-wide. We also use our social media channels, and external social media posts, blogs and articles for local and national partners, to drive traffic to safety advice and resources on our website.

We also offer training to help frontline staff understand more about the links between child development and children's accidents, the main causes of serious childhood accidents and what works in preventing them, and how to engage effectively with families on a topic often viewed as difficult to discuss. With time at a premium, it is designed to help them integrate child accident prevention into their routine work with families, making every contact count.

We completed the delivery of 19 virtual courses and workshops for practitioners working with families across East Sussex County Council, and delivered seven full-day and one half-day face-to-face courses to six more agencies. Feedback has been very positive:

***"Fantastic mix of listening and talking with slides and information.
Loved the interactive components."***

***"From now on I will engage with conversation, linking it to child development
rather than giving a long safety talk."***

SPECIALIST KNOWLEDGE AND INFLUENCING FOR CHANGE

We are the leading authority on child accident prevention in the UK, offering a trusted, independent voice on a complex and nuanced issue. Our team brings over 50 years' combined expertise in child safety. We work UK-wide with government departments and agencies, the NHS, local authorities, companies, trade associations and standards bodies, using our specialist knowledge and insights to help secure positive change for children.

In the year under review, we again placed a particular emphasis on product safety. Most parents think: "if I can buy it, it must be safe". Indeed, our survey of over 2,000 parents conducted in March 2023 showed that:

- Half (54%) mistakenly believed that sellers on online platforms are checking the safety of their products.
- Three-quarters (74%) wrongly believed that any product aimed at children under 5 has to be fully tested and certified safe by an independent body before it can be sold online.

In fact, UK law has not kept pace with changes in how we shop, particularly the huge growth in online sales. If an online seller is based overseas, and sells through an online platform, they can evade their safety responsibilities, even for children's toys or nursery products.

As a result, both families and small traders on our high streets unwittingly import goods into the UK that pose a serious risk to children. While it is hoped that the government's forthcoming Product Safety Review will tackle this problem, legislation is still some way off.

Through our close links with the Office for Product Safety and Standards (OPSS), we have shared insights and intelligence from clinicians on potentially dangerous products. This has informed OPSS risk assessments and led to some products being recalled from sale.

For instance, in November 2022, OPSS issued an urgent UK-wide safety alert for self-feeding baby pillows, saying: "this category of product will always be dangerous due to their design and intended use, and can never be made safe". As Professor Peter Fleming, a consultant paediatrician and leading baby safety expert explained:

"With this device, the baby cannot adjust the angle of the bottle or the rate of flow of the milk. There is a real risk that milk will get into the back of the baby's throat and they will stop breathing. Plus, there is a risk of aspiration pneumonia, a life-threatening illness which, if not recognised and treated, can kill a small baby in a few hours."

We are active members of the Cross-Party Group on Safety in the Scottish Parliament, whose Convenor, Clare Adamson MSP, is a longstanding champion for child safety. We are also active contributors to the OPSS Consumer Reference Panel and BSI's Consumer Forum Council, advising on areas of concern alongside bodies such as Which?

We continued to support the British Toy and Hobby Association with its work to highlight sales of dangerous toys on online marketplaces, including toys that have previously been recalled. We also developed a close working relationship with the Chartered Trading Standards Institute, whose members do such valuable work to keep consumers safe.

We are active members of the Ministerial Working Group on button battery safety, and lead the activity strand on education and awareness raising. This sees us building relationships with the British Retail Consortium and online marketplaces, exploring opportunities to educate consumers at point-of-sale. Jo Gideon MP, a longstanding champion for button battery safety, held a reception in the House of Commons during Child Safety Week 2022, supported by the British and Irish Portable Battery Association and attended by the Minister.

Financial review

The financial year to March 2023 was a successful one for the charity, delivering an overall surplus of £18,020. Although this is £19,598 lower than the previous year, it is both pleasing and notable that £45,059 more was spent on charitable activities during 2022-23 than in 2021-22. This enabled the completion of a number of projects of benefit to the public.

Income from all sources was broadly similar to the previous year, £308,916 compared to £314,732. The composition of income did change, with donations and legacies at a much reduced £44,594 compared to £121,207 in the prior year. This anticipated ending of a one-off pandemic-related corporate donation was largely offset by an increase in project income, which rose from £166,582 to £229,827.

Annual expenditure increased by £13,782 to £290,896 (£277,325). Within this, as noted above, expenditure on charitable activities increased by £45,059. As a consequence, over 96p in every £1 was spent on our charitable activities, up from 85p in 2021-22.

The overall impact on the charity's total funds was an increase of £18,020 from £81,414 to £99,434, enabling the charity to finally attain the level set in its reserves policy.

Our supporters

Among our corporate supporters, we benefited from donations and sponsorship from: Bitrex, a longstanding sponsor of Child Safety Week; the British Blind and Shutter Association; the British and Irish Portable Battery Association, a longstanding partner in our work on button battery safety; the Capital Group towards our ongoing costs; and our corporate patrons.

We continued to receive welcome grant funding from: Building Safer Communities in the Scottish Government; Department for Transport for our work on child road safety; and the VTCT Foundation for digital capacity building. We were also fortunate to secure new grant funding from the Office for Product Safety and Standards and Tesco Community Grants.

We continued to deliver a large contract from the Office for Product Safety and Standards to raise awareness of the dangers posed to young children by lithium coin cell batteries. We also secured two smaller contracts from the Office for Product Safety and Standards.

We continued to build our financial and organisational resilience, seeking funds across diverse income streams including statutory grants and contracts, grants from charitable trusts and foundations, corporate donations and sponsorship, as well as individual giving.

We also offered both virtual and face-to-face training to practitioners supporting families in their local communities. In a fast-moving environment for income generation, it is important to retain the flexibility needed to adapt to changing circumstances and opportunities.

Risk assessment

The trustees have undertaken a comprehensive assessment of the risks to which the charity is exposed. This has included business, operational and financial risks. Major risks identified include the volatility of the funding environment in which the charity operates, especially in the current economic position and more stretched government and corporate finances.

Systems and procedures are in place to manage and reduce these risks, and the trustees monitor these systems and procedures using an established management information framework.

Going concern

The charity made an overall surplus of £18,020 and has net assets of £99,434 at year end. In assessing the going concern position for the Child Accident Prevention Trust for the twelve months from the date of approval of the accounts, the trustees have prepared detailed financial forecasts and, based on the cashflow forecasts, are confident that there will be sufficient cash available to meet the liabilities as they fall due.

On this basis, the trustees believe that the preparation of the financial statements on a going concern basis is appropriate and the financial statements do not include the adjustments that would result if the charity was unable to continue as a going concern.

Reserves policy

It is the long-term aim of the trustees to maintain free reserves of three months of fixed costs plus all ancillary closure costs. This is to act as a financial safety net during times of uncertainty. Free reserves now stand at £99,434, while three months of fixed costs plus closure costs is projected to be £87,675. The free reserves are therefore now above the desired level stated in the reserves policy.

We hold a designated fund so that, in extremis, the charity can meet its legal obligations to staff and third parties should it need to close. Following the move to remote working, there are no longer costs relating to lease terminations. The designated fund for closure costs increased from £32,825 at the end of March 2022 to £34,973 at the end of March 2023.

Investment policy

With the current nature of funding for the charity, the policy regarding investments is that all funds held should be in short-term investments of a liquid nature i.e. cash deposits. The charity holds no investments in the form of equities or government securities. The investment policy is in keeping with the needs of the charity.

Staffing

Our small national charity has a huge impact and reach in comparison to our size. This is partly due to the breadth and depth of our knowledge – our expert team has over 50 years' combined expertise in child safety – and partly due to the effectiveness of our UK-wide network and our partnerships with other charities and the public and corporate sectors.

Our approach is to retain a lean core staff team, with minimal back-office functions, and buy in additional specialist skills as needed. This gives us much greater flexibility to respond to opportunities, enabling us to scale up quickly to meet new demands. It also minimises our fixed costs, overheads and ongoing liabilities, enabling a much greater proportion of our funding to be spent on work for our beneficiaries.

Core staff

Katrina Phillips OBE	Chief Executive
Ian Evans	Senior Consultant/Trainer
Teri Frecknall	Content Manager
Pam Prentice	Senior Communications and Engagement Manager

Freelance, temporary and outsourced staff

Adrian Edgington	Head of Operations (to July 2022)
Laura Harris	Laura Harris Copywriting
Mike Hayes	Associate Consultant/Trainer (Stay One Step Ahead)
Kevin Lowe	Associate Consultant/Trainer
Zaki Shah	Compliance Accountant, Sedulo (from November 2023)
Dan Wilson	Head of Management Accounts, Sedulo (to December 2023)

Decision making

Staff follow the policies laid down by the Trustee Board, working under the direction of the Chief Executive. They are delegated powers for operational matters within those policies and within agreed budgets. The Chief Executive reports back to the Board at regular meetings.

Governance

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

Charitable objects and powers

The charitable objects of the Child Accident Prevention Trust are the preservation and promotion of life and good health among children and young people by education and research or by other means concerning accident and injury prevention and subjects related thereto. In furtherance of these objects, the charity has the following powers:

- To act as a scientific body in all matters concerning the prevention of accidents and injuries to children and young people;
- To initiate, conduct and support research and investigation into accidents and injuries to children and young people, their causes and means of prevention and to disseminate the findings of such research to the general public;
- To act as a reference point and advice centre on accidents and injuries to children and young people and their prevention, and to provide information and advice thereon to any government, central or local authority and to the general public;
- To commission, print, publish or produce books, pamphlets, magazine articles, films, tapes, records, videos, computer programs and any other audible or visual materials.

Constitution

The charity, registered number 284040, was created by Deed of Trust dated 22 December 1981 to take over the Child Accident Prevention Committee of the Medical Commission on Accident Prevention.

The Child Accident Prevention Trust was incorporated as a company limited by guarantee and not having a share capital, on 18 January 1996 and is governed by its memorandum and articles of association. The registered charity number in England and Wales is now 1053549. The net assets of the charity were conveyed to the company on 1 April 1996.

In November 2021, the charity registered with the Office of the Scottish Charity Regulator. The registered charity number in Scotland is SC051312.

The guarantors of the company are the trustees named below. The liability in respect of the guarantee, as set out in the memorandum, is limited to £1 per member of the company.

Trustees

Paul Leggat	(Chair)
James Scott-Gatty	(Treasurer) to August 2023
Helen Bunting	
Sarah Cawthra	
Ian Gethin	
Clive Higglesden	from June 2023, (Treasurer) from August 2023
Rob Manning	
Jo Moore	to December 2023
Randy Weeks	

The skills and experience required by the Board are regularly reviewed and, where gaps are identified, new trustees with the requisite skills and knowledge are actively sought. New trustees receive copies of key documents e.g. the charity's governing instrument, annual report and accounts and recent trustee minutes. Trustees receive updates on their roles and responsibilities as required.

Company secretary

Katrina Phillips OBE (Chief Executive)

Registered office

c/o PKF Littlejohn LLP
15 Westferry Circus
London E14 4HD

Postal address

PO Box 79890
London SE9 9HN

Independent examiner

Richard F Hopper, Chartered Accountant
4 Rhodfa Clawdd Offa
Denbigh, Denbighshire LL16 4RJ

Statement of Trustees' responsibilities

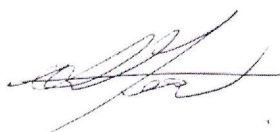
The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company and charity 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 its income and expenditure, for the year. 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 Charities SORP.
- Make judgments and accounting estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate and sufficient accounting records that are sufficient to show and explain the charity'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 Charities Act 2011 and regulations made thereunder and with the requirements of 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.

The report was approved by the Board of Trustees on 27 December 2023 and signed on behalf of the Board by Paul J Leggat, Chair of Trustees



Independent Examiner's Report to the Trustees of The Child Accident Prevention Trust

I report to the trustees on my examination of the financial statements of The Child Accident Prevention Trust (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Richard F Hopper

Chartered Accountant
4 Rhodfa Clawdd Offa
Denbigh
Denbighshire LL16 4RJ

Dated: 27 December 2023

Statement of Financial Activities
(Including Income & Expenditure Account)
for the year ended 31 March 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income					
Donations and Legacies	2	44,594	-	44,594	121,207
Income from Charitable Activities					
Project income	3	89,827	140,000	229,827	166,582
Other income	4	33,423	-	33,423	26,850
Income from Investments		1,036	-	1,036	39
Income from other Trading Activities		36	-	36	54
Total Income & Endowments		168,916	140,000	308,916	314,732
Expenditure					
Expenditure on Raising Funds		(10,130)	-	(10,130)	(41,407)
Net incoming resources available for charitable application		158,786	140,000	298,786	273,325
Expenditure on Charitable Activities	5	(140,766)	(140,000)	(280,766)	(235,707)
Total resources expended	7	(150,896)	(140,000)	(290,896)	(277,114)
Net Income/(Expenditure)		18,020	-	18,020	37,618
Transfer between funds	14	-	-	-	-
Reconciliation of Funds		18,020	-	18,020	37,618
Total funds brought forward		81,414	-	81,414	43,796
Total funds carried forward	14	99,434	-	99,434	81,414

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure are derived from continuing activities.

The notes on pages 18 to 28 form an integral part of these accounts.

Balance sheet

as at 31 March 2023

(Company registration number: 3147845)

		2023	2022
	Notes	£	£
Fixed assets			
Tangible assets	9	584	-
Investment in subsidiary	10	100	100
		<u>684</u>	<u>100</u>
Current assets			
Stock		8,980	3,296
Debtors and prepayments	11	44,945	37,250
Cash at bank and in hand		123,047	157,255
		<u>176,972</u>	<u>197,801</u>
Liabilities			
Creditors: Amount falling due within 1 year	12	<u>(54,111)</u>	<u>(82,465)</u>
Net current assets		<u>122,861</u>	<u>115,336</u>
Total assets less current liabilities		<u>123,545</u>	<u>115,436</u>
Non-current liabilities			
Creditors: amounts falling due after more than one year	13	<u>(24,111)</u>	<u>(34,022)</u>
Total assets less total liabilities		<u>99,434</u>	<u>81,414</u>
Charity Funds			
Designated funds	14	34,973	32,825
General funds	14	64,461	48,589
Total funds	14	<u>99,434</u>	<u>81,414</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

The Financial Statements are prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements were approved and authorised for issue by the Board of Trustees and were signed on its behalf on 27 December 2023

Clive Higglesden

)



) Trustees

Paul Leggat

)



Statement of Cash flow

for the year ended 31 March 2023

	Notes	2023 £	2022 £
Cash flow from operating activities	16	<u>(35,243)</u>	<u>(48,995)</u>
Cash provided by financing activities:			
Interest received		1,036	39
Increase/(Decrease) in cash in the year		<u>(34,207)</u>	<u>(48,956)</u>
Cash & cash equivalents at the beginning of the year		157,255	206,211
Total cash & cash equivalents at the end of the year		123,047	157,255

Notes on the accounts

for the year ended 31 March 2023

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Child Accident Prevention Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Preparation of the accounts on a going concern basis

In assessing the going concern position for the Child Accident Prevention Trust for the twelve months from the date of approval of the accounts, the trustees have considered the financial performance of the charitable company in the year ended 31 March 2023 and the charitable company's financial position as at that date. The charity made an overall surplus of £18,020 and has net assets of £99,434 at the year end.

The trustees have prepared detailed financial and cashflow forecasts which show that the charitable company will continue to be in a position to meet its liabilities as they fall due if the forecast amount of grant, sponsorship, contract and trading income is received. We intend to ensure to the best of our ability that the charity has sufficient funds to meet its financial commitments for at least the next twelve months. Bearing in mind amounts of income which can reasonably be anticipated and the current tight control of costs, we expect the charity to continue in operation for at least the next twelve months.

The trustees are confident that the preparation of the financial statements on a going concern basis is appropriate and the financial statements do not include the adjustments that would result if the charity was unable to continue as a going concern.

The subsidiary undertaking Child Safety Services Ltd has been dormant for the year ended 31 March 2023. This is the reason for not preparing consolidated financial statements.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Notes on the accounts (continued)

for the year ended 31 March 2023

Income received in advance of the provision of other specified service is deferred until the criteria for income recognition are met.

General funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Trust.

Restricted funds are subject to specific restrictive conditions imposed by donors or by the purpose of the appeal. The purpose and use of the restricted funds is set out in the notes to the accounts.

The designated funds are funds set aside at the discretion of the trustees for a particular purpose and carry no restrictions.

All income and expenditure is shown in the Statement of Financial Activities.

Incoming resources

- **Grants receivable**

Grants are credited to incoming resources on a receivable basis and unspent balances are carried forward on the appropriate fund. Any grants relating to future accounting periods are deferred and recognised in those accounting periods.

- **Project income**

Project income is credited to incoming resources on a receivable basis at the point when the charity becomes entitled to receive the income and where appropriate unspent amounts are carried forward as restricted funds.

- **Gifts in Kind**

The value of gifts in kind are recognised when received. The value is calculated on the most appropriate basis for the type of gift received e.g. an individual's salary costs.

- **Other income**

Other income mainly consists of Publication Sales, which are recognised within the SOFA, where the organisation is entitled to the income, it is probable that the resource will be received, and the resource can be quantified with reasonable accuracy.

- **Donations and voluntary income**

Donations and voluntary income are recognised on receipt or accrued as income as soon as it is practicable and prudent to do so.

- **Investment income**

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Interest income is recognised and dividend and rent income is recognised as the charity's right to receive payment is established.

Notes on the accounts (continued)

for the year ended 31 March 2023

d) Expenditure recognition

All expenditure is accounted for on an accruals basis. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds
- Expenditure on charitable activities
- Other expenditure represents those items not falling into the categories

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

e) Support costs allocation

Charitable expenditure comprises expenditure related to the furtherance of CAPT's charitable objectives and the governance of the charity. Costs of generating funds include costs relating to fundraising.

Where costs cannot be directly attributed, they have been allocated to activities using the Association of Chief Executives of Voluntary Organisations (ACEVO) full cost recovery model. We have allocated salary and other overhead costs using the bases of allocation recommended by ACEVO, thereby ensuring the accuracy of the true full cost of each activity. This model provides the most appropriate way of allocating costs in accordance with an accepted standard of good practice within the charity sector.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. The analysis of these costs is included in note 7.

f) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended. Items costing £750 or more intended to be of ongoing use to CAPT in carrying out its activities are capitalised as tangible fixed assets.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Office furniture and equipment:	15/20% per annum straight line basis
Computer equipment:	25% per annum straight line basis
Computer software:	33% per annum straight line basis

All fixed assets are fully depreciated.

g) Investments

Investments are measured at cost less impairment.

Notes on the accounts (continued)

for the year ended 31 March 2023

h) Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

i) Debtors and creditors receivable/ payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

j) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

k) Leases

Rentals payable and receivable under operating leases are charged to the SOFA on a straight line basis over the period of the lease.

l) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

m) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010. It therefore meets the definition of a charitable company for UK corporation tax purposes.

Notes to the accounts (continued)
for the year ended 31 March 2023

2. Donations and legacies	2023	2022
	£	£
Donations	5,644	84,336
Corporate fundraising	38,950	36,871
	44,594	121,207

In the current year £44,594 of income from donations was credited to unrestricted funds (2022: £121,207 and £0 was credited to restricted funds (2022: £0).

3. Project income	2023	2022
	£	£
<u>Restricted Income</u>		
Child Safety Week	76,500	71,000
Edith Murphy Foundation	-	4,950
Office for Product Safety and Standards	50,000	-
Garfield Weston	-	6,667
Tesco Community Grants	1,000	-
VTCT New Ways of Working	12,500	8,922
Total Restricted Income	140,000	91,539
<u>Unrestricted Income</u>		
Office for Product Safety and Standards	89,827	75,043
Total Unrestricted Income	89,827	75,043
Total Project Income	229,827	166,582

Notes to the accounts (continued)

for the year ended 31 March 2023

	2023	2022
	£	£
4 Other income		
Publication sales	22,798	16,030
Training	9,525	10,820
Consultancy income	1,100	-
	33,423	26,850

In the current year £33,423 of income from other income was credited to unrestricted funds (2022: £26,850) and £0 was credited to restricted funds (2021: £0).

	2023	2022
	£	£
5 Expenditure on Charitable Activities		
Project costs	140,000	91,539
Contract costs	85,326	89,021
Publication costs	19,249	14,948
Consultancy costs	-	-
Training costs	7,544	6,700
Education and information services	23,855	27,537
	275,974	229,745
Governance	4,792	5,962
	280,766	235,707

In the current year £156,673 of expenditure on charitable activities was debited from unrestricted funds (2022: £144,168) and £86,112 was debited from restricted funds (2022: £91,539)

Governance costs are comprised of:

	2023	2022
	£	£
Governance & Trustee Expenses	813	105
Audit & Accountancy	3,245	4,530
Legal & Professional	734	1,327
	4,792	5,962

6 Net incoming/(outgoing) resources is stated after charging:

	2023	2022
	£	£
Independent examiner's remuneration	1,250	1,250

Notes to the accounts (continued)

for the year ended 31 March 2023

7 Total resources expended

	Direct Staff Costs £	Other Direct Costs £	Apportioned Costs £	2023 Total £	2022 Total £
Project and contract costs	142,336	56,202	26,789	225,326	180,560
Publishing	7,395	10,462	1,392	19,249	14,948
Consultancy	-	-	-	-	-
Training	3,356	3,556	632	7,544	6,700
Education and information services	11,124	10,638	2,094	23,855	27,537
Fundraising	7,505	1,212	1,412	10,130	41,407
Governance	3,752	333	706	4,792	5,962
	175,468	82,403	33,025	290,896	277,114

Indirect costs are apportioned in line with the respective amounts of direct staff costs

	2023 £	2022 £
Analysis of other direct costs:		
Direct project costs	56,202	49,318
Printing	6,838	4,606
Miscellaneous	19,363	18,671
	82,403	72,595

	2023 £	2022 £
Analysis of apportioned costs:		
Support Services staff costs	17,531	20,151
Insurance	2,007	2,352
Business development	448	-
Irrecoverable VAT	2,855	3,437
Post, phones, fax	2,151	2,139
Office stationery	408	316
Computer software & renewals	1,805	3,563
Staff training and expenses	491	1,195
Independent examination and accounts preparation	2,250	2,250
Legal & professional	509	659
Miscellaneous	2,570	2,215
	33,025	38,277

	2023 £	2022 £
Staff costs		
Wages and salaries	173,656	170,335
Social security costs	12,499	10,185
Pension costs	6,844	5,873
	192,999	186,393

One employee earned over £60,000 during the year (2022: one).

The total amount of employee benefits received by key management personnel during the year was £70,915 (2022: £71,378). The Trust considers its key management personnel to comprise the Chief Executive.

The average number of employees on a full time equivalent basis, analysed by function was:

	2023 Number	2022 Number
Direct charitable work	3	3
	3	3

Trustees

The trustees neither received nor waived any emoluments during the year.

Travel expenses were reimbursed to 0 trustees (2022: 0)

2023 £	2022 £
-	-

Notes to the accounts (continued)

for the year ended 31 March 2023

8 Taxation

The company is a charity within the meaning of Paragraph 1 Schedule 6 Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income within categories covered by Chapter 3 of Part II of the Corporation Tax Act 2010, to the extent that such income is applied exclusively for charitable purposes. No tax charge arose in the period.

9 Tangible fixed assets

	Equipment £	Computers £	Total £
Cost			
At 01/04/2022	-	-	-
Additions	-	841	841
Disposals	-	-	-
At 31/03/2023	-	841	841
Depreciation			
At 01/04/2022	-	-	-
Charge for year	-	257	257
Disposals	-	-	-
At 31/03/2023	-	257	257
Net book value			
At 31/03/2023	-	584	584
At 31/03/2022	-	-	-

10 Fixed asset investments

The Trust beneficially owns the whole of the issued share capital of Child Safety Services Limited, a company registered in England.

There were no activities during the year. This is the reason for not preparing consolidated financial statements

Investment in the Trading Company is represented by:

	2023 £	2022 £
Net current assets	100	100
Funds (representing 100 ordinary shares of £1 each)	100	100

Notes to the accounts (continued)
for the year ended 31 March 2023

11 Debtors

	2023	2022
	£	£
Trade debtors	38,485	31,824
Accrued Income & Prepayments	6,460	5,426
	<u>44,945</u>	<u>37,250</u>

12 Creditors: amount falling due within one year

	2023	2022
	£	£
Trade creditors	17,130	20,479
Bank Loans	9,910	9,667
Other creditors including taxation & social security	6,976	13,044
Accruals	5,345	2,250
Deferred income	14,750	37,025
	<u>54,111</u>	<u>82,465</u>

13 Creditors: amount falling due after more than one year

	2023	2022
	£	£
Bank Loans	24,111	34,022
	<u>24,111</u>	<u>34,022</u>

14 Bounce Back Loan

In July 2020 the company borrowed £50,000 under HM Government's Bounce Back Loan Scheme for a term of 6 years. Under this scheme HM Government guarantees 100% of the loan, the interest rate is fixed at 2.5% per annum and HM Government pays the first year's interest and any associated fees

Notes to the accounts (continued)

for the year ended 31 March 2023

14a Analysis of net assets between funds for the year ended 31 March 2023

	Unrestricted funds	Restricted funds	Total 2023
	£	£	£
Fixed assets	684	-	684
Net current assets	98,750	-	98,750
Net assets	99,434	-	99,434

14b Analysis of net assets between funds for the year ended 31 March 2022

	Unrestricted funds	Restricted funds	Total 2022
	£	£	£
Fixed assets	100	-	100
Net current assets	81,314	-	81,314
Net assets	81,414	-	81,414

15a Statement of funds for the year ended 31 March 2023

	Balance 01/04/2022	Income	Expenditure	Transfer between funds	Balance 31/03/2023
	£	£	£	£	£
Restricted funds					
Child Safety Week		76,500	(76,500)	-	-
Office for Product Safety and Standards		50,000	(50,000)	-	-
Tesco Community Grants		1,000	(1,000)	-	-
VTCT New Ways of Working		12,500	(12,500)	-	-
Total restricted funds	0.00	140,000	(140,000)	-	-
Unrestricted funds					
General funds	48,589	168,916	(150,896)	(2,148)	64,461
Designated funds					
Closure Costs	32,825	-	-	2,148	34,973
Total unrestricted funds	81,414	168,916	(150,896)	-	99,434
Total funds	81,414	308,916	(290,896)	-	99,434

15b Statement of funds for the year ended 31 March 2022

	Balance 01/04/2021	Income	Expenditure	Transfer between funds	Balance 31/03/2022
	£	£	£	£	£
Restricted funds					
Child Safety Week	-	71,000	(71,000)	-	-
Edith Murphy Foundation	-	4,950	(4,950)	-	-
Garfield Weston	-	6,667	(6,667)	-	-
VTCT New Ways of Working	-	8,922	(8,922)	-	-
Total restricted funds	-	91,539	(91,539)	-	-
Unrestricted funds					
General funds	19,060	223,193	(185,575)	(8,089)	48,589
Designated funds					
Closure Costs	24,736	-	-	8,089	32,825
Total unrestricted funds	43,796	223,193	(185,575)	-	81,414
Total funds	43,796	314,732	(277,114)	-	81,414

Child Safety Week

Funds from the Department for Transport's Road Safety Partnership Grant Scheme, Building Safer Communities in the Scottish Government, Macfarlan Smith, the British Blind and Shutter Association and Leigh Day supported Child Safety Week during the year ended 31 March 2023.

VTCT Foundation

During the year ended 31 March 2023, funds from the VTCT Foundation's New Ways of Working programme enabled the charity to build digital capability and virtual capacity.

Office for Product Safety and Standards

During the year ended 31 March 2023, funds from the Office for Product Safety and Standards supported the charity to enable consumers to make safer purchases, reducing the risk of harm to children and young people in the UK.

Tesco Community Grants

Funds from the Tesco Community Grants Programme supported the charity's educational work in Birmingham.

Notes to the accounts (continued)
for the year ended 31 March 2023

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

	2023	2022
	£	£
Net income	18,020	37,618
Interest income	(1,036)	(39)
shown in investing activities		
Depreciation	257	-
Fixed Asset Additions	(841)	-
Decrease / (increase) in stock	(5,684)	2,034
Decrease / (increase) in debtors	(7,695)	(17,124)
Increase / (decrease) in creditors	(38,265)	(71,484)
Cash flow from operating activities	(35,243)	(48,995)