

Charity registration number 1053549 (England and Wales)

Charity registration number SC051312 (Scotland)

Company registration number 03147845 (England and Wales)

THE CHILD ACCIDENT PREVENTION TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024



THE CHILD ACCIDENT PREVENTION TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	H Bunting S Cawthra I Gethin C Higglesden P Leggat R Manning R Weeks	(Appointed 22 June 2023)
Secretary	K L Phillips	
Charity number (England and Wales)	1053549	
Charity number (Scotland)	SC051312	
Company number	03147845	
Registered office	c/o PKF Littlejohn LLP 15 Westferry Circus London E14 4HD	
Independent examiner	Sedulo London Limited Office 605 Albert House 256 - 260 Old Street London EC1V 9DD	

THE CHILD ACCIDENT PREVENTION TRUST

CONTENTS

	Page
Chair's foreword	1
Trustees' report	2 - 11
Statement of trustees' responsibilities	12
Independent examiner's report	13
Statement of financial activities	14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 31

THE CHILD ACCIDENT PREVENTION TRUST

CHAIR'S FOREWORD

FOR THE YEAR ENDED 31 MARCH 2024

"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

The Child Accident Prevention Trust is a small, national charity that is recognised for its expertise amongst healthcare professionals, government, parents and those who work with children and families. 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.

If you have been following our progress, you will know this and that we had delivered surpluses in the five preceding years, despite what continues to be a turbulent and precarious period within the charity sector. This is thanks, in no small part, to our expert and passionate core executive team.

Sadly, the year to March 2024 saw us sustain a deficit due to long term illness within our team, impacting our ability to raise much-needed funding. We are fortunate to have built sufficient reserves in recent years to allow us to continue and, with the full support of our dedicated Board of Trustees, we have redoubled our efforts to build resilience and longevity.

- We have invested in support for fundraising to reduce the risk for the charity and help diversify income streams.
- We have massively improved our digital reach to parents and community practitioners, with our audience now numbering in the millions.
- We have reached deep into disadvantaged communities to families in greatest need, for example through our work in Manchester.
- We have raised our concerns for unsafe toys and baby products sold on online marketplaces and welcome forthcoming legislation to keep children safe.

We continue to fight for our belief that one childhood death or serious injury from a preventable accident is one too many. We would invite you, now more than ever, to 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.



.....
Paul J Leggat
Chair of Trustees

Date: 20 December 2024
.....

THE CHILD ACCIDENT PREVENTION TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

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.

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 CHILD ACCIDENT PREVENTION TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

The scale of the problem is huge. Children should be safe in their own homes yet every year, in England alone, 370,000 under-fives have an injury that requires a visit to hospital, 40,000 will be admitted to hospital because of their injuries and tragically 35 will die. The emergency hospital admission rate is 40% higher for children from the most deprived communities.

59 children died on our roads last year and 2,337 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.

Public benefit

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.

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.

THE CHILD ACCIDENT PREVENTION TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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 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. Child Safety Week, our community education initiative held in June each year, acts as a catalyst for thousands of family-friendly safety activities UK-wide.

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.

Given the cost-of-living pressures facing many families, we take care not to stigmatise parents who purchase cheap but potentially harmful products out of necessity, positioning bargain-hunting as something we all do, then explaining how to mitigate the risks to children.

We interrogate our advice to see if the call to action is clear, practical and feasible for parents under pressure, including those facing additional challenges from poverty, using insights from behavioural science to support changes in behaviour and everyday routines.

THE CHILD ACCIDENT PREVENTION TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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 – our button battery fact sheet is now available in 20 community languages – and a wide range of printed advice materials, including our acclaimed picture booklets for the poorest parents who struggle with reading.

“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

In the year under review, we distributed 129,880 printed resources UK-wide, including 96,965 free printed materials. While an advice leaflet on button battery safety, produced in collaboration with the Scottish Government, reached 50,000 new parents through their Baby Box programme.

Knowing that parents consume online information in very different ways, we offer both short-form content (social media posts, reels and videos) and links to more advice on our website, including our advice hubs, downloadable fact sheets and parents pack. In 2023-24:

- Our social media posts reached 3.8 million people, with total engagement (likes, shares and comments) of 290,491.
- Our short safety films were viewed 398,443 times.
- 191,140 people visited our website, with 401,526 page views of our advice.

This coincided with significant organic growth in the number of our followers on Facebook (up 23%) and Instagram (up 42%) over the year.

“I think your Facebook page is great. I feel much better equipped with possible hazards as a first-time mum with a very active toddler. Thank you for what you do.”

We also reach parents through more traditional media outlets. For example, in December 2023, we collaborated with the Institute of Health Visiting and the Lullaby Trust on a piece for ITV Regional News on unsafe baby products sold on online marketplaces. This alerted over 4 million people to the dangers. The story was then picked up by The Sun and Scottish Sun, with additional content on ITV’s website and other online outlets, reaching millions more.

Additionally, we have a geographical focus on reaching families in areas with significant levels of child poverty and childhood accidents. For instance:

- We rolled out our Staying Safe with Sam education programme to all reception classes in Manchester’s 137 primary schools, reaching 7,635 pupils and their families.

“The resources were accessible to all the children in my class and they all understood the key safety messages. The story was engaging and there was a lot for the children to notice and discuss in the illustrations. The children also recognised some of the products from home and so were able to make links to home and real-life situations.”

A teacher in a deprived area of Manchester on ‘Staying Safe with Sam’

- Our oversized button battery safety posters will be seen by 50,000 families a year in the A&E waiting rooms at Manchester Children’s Hospital. Families from deprived and marginalised communities are over-represented among those waiting.

THE CHILD ACCIDENT PREVENTION TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

In October 2023, we asked parents and carers for their views on our work. Feedback was overwhelmingly positive:

- 93% told us they had been reminded about important dangers to their child.
- 87% had learnt new things about dangers.
- 74% said our advice has helped them make changes to make their child safer with over half making changes at home, including moving dangerous products out of children's reach and fitting safety locks to cupboards.
- 74% had shared our advice with their family/friends.
- 72% said they now knew more about dangers as their child develops.

"Now cooking at the back of the hob and turning handles in. Encouraging family to keep hot drinks much further away than they would think is needed. I did not know how much of a hazard the cord to blinds can be."

Support for frontline professionals

Frontline staff play a vital role in sharing safety information with the families they support, especially disadvantaged parents who face barriers accessing the advice they need to keep their children safe. As trusted professionals working in familiar settings, they can offer timely advice in context, for example, as children reach their developmental milestones.

They rely on us to distil data and research, advise them on accident priorities including new threats to children, and develop effective educational materials and campaigns. They say:

"We use the CAPT website for everything. All the time. We can send people to you and know that the information is reliable. There's nowhere else"

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

Our network of over 7,000 local stakeholders come from a very wide range of backgrounds across the UK, including community development, family support, youth work, early learning and childcare, education, health visiting, public health, healthcare, fire service, police, road safety and trading standards.

A number work in in areas of multiple deprivation, including health visitors targeting the most disadvantaged parents with intensive support, family nurses and others supporting young parents, Home-Start volunteers supporting vulnerable families in their own homes, trusted local community groups, and those supporting families fleeing domestic abuse, homeless or poorly housed families, and refugee families living in hotels.

Our approach sees us enhancing their knowledge via our email newsletters and online subject hubs, and equipping them with evidence-based educational campaigns, resources and social media posts to share with families.

Our online resource centre offers session plans for engaging groupwork, easy-read fact sheets, impactful posters, short films and translated information in community languages. In 2023-24, 58,299 free resources were downloaded from our website, with many displayed in community settings or copied for onward sharing with families. Practitioners tell us:

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

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

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, the impact of deprivation, and how to engage effectively with families on a topic often viewed as difficult to discuss.

THE CHILD ACCIDENT PREVENTION TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Recognising the pressures that many frontline services face, our approach is designed to help practitioners weave child safety into their routine work with families.

In the year under review, we ran our first open online course, training 17 frontline staff, and secured a two-year contract to train 200 community practitioners across Durham County Council. Feedback has been very positive:

“I have learnt some really good ways of explaining things and great practical ideas to help some of our vulnerable families to engage.”

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. We are seeing a frightening rise in the numbers of dangerous products for sale on online marketplaces. UK law has not kept pace with changes in how we shop. If a seller is based overseas, and sells online, they can evade the safety responsibilities that UK sellers are required to adhere to, even for children's toys or baby 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. Indeed, as our recent survey demonstrated, most parents think: “if I can buy it, it must be safe”, with three-quarters mistakenly believing 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.

We have raised our concerns through our active membership of the Office for Product Safety and Standards (OPSS) Consumer Reference Panel, BSI's Consumer Forum Council and the Cross-Party Group on Safety in the Scottish Parliament.

We have also 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, and have a close working relationship with the Chartered Trading Standards Institute, supporting the launch of their manifesto at the House of Commons.

Additionally, we have raised our concerns directly with online marketplace and their sellers. This included a presentation at the first meeting of the British Retail Consortium's online marketplaces group, alongside representatives from OPSS, and presentations on button battery dangers to online sellers on well-known online marketplaces.

We welcomed the inclusion of the Product Regulation and Metrology Bill in the King's Speech this summer. This is an enabling bill that heralds more detailed secondary legislation on consumer safety. However, as changes to the law are still some years away, we continue to share insights and intelligence from clinicians on unsafe products, to inform OPSS risk assessments and enable them to recall dangerous products from sale.

Finally, we have continued to drive forward work UK-wide on button battery safety. 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.

We chair the consumer awareness and education activity strand of the OPSS Working Group on Button Battery Safety. Our focus has been to develop clear and consistent consumer safety messaging on button battery safety. Five top tips have now been agreed by the group's members including the British Retail Consortium, British and Irish Portable Battery Association and online marketplaces, and adopted by BSI in their update of the standard. We are looking forward to a parliamentary launch in spring 2025.

THE CHILD ACCIDENT PREVENTION TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Financial review

The financial year to March 2024 was a very difficult one for the charity.

As a small national charity, the structure is very lean and efficient. There is only one full-time employee (plus part-time employees), which means we punch way above our weight in terms of the work we do. A consequence of having such a lean structure is that the absence of a key employee has a significant impact.

Sadly, this happened in the financial year 2023/24, resulting in an unplanned deficit of £60,478. For a long time, it was the responsibility of our Chief Executive to deliver all of the fundraising activities. Last year, she unexpectedly had over three months off work for a major operation and recovery period. As a result, income was proportionally reduced and it was necessary to use some of our reserves to continue to deliver our work.

The deficit of £60,478 was in contrast to a surplus of £18,020 in the previous financial year. This resulted in the unrestricted funds of the charity falling from £99,434 to £38,956. Income reduced from £308,916 in the previous year to £188,418 with expenditure reducing from £290,896 to £248,896.

Funding

The Trustees recognised that the historic funding model posed both a risk to the charity's ability to operate and was a limiting factor to grow and expand our work. For the financial year 2024/25 we have invested in an experienced Trusts and Foundations fundraiser to grow income for the charity.

This will lower the funding risk profile, diversify funding sources, allowing the charity to rebuild reserves and ultimately grow to increase charitable activities and the positive impact this has on the lives of children and their families.

We strongly believe that securing new funding from trusts and foundations, together with multi-year funding awards, is a critical success factor to achieving these objectives.

Additionally, we are growing our partnerships with business, recognising that companies have a responsibility to keep children safe and can help to champion our cause. A good example of this is the work we have started with Amazon.

We are proud that, in an environment where the real-term value and availability of government grants and contracts has been reducing, we have continued to secure statutory support for our work. Diversifying our income and investing in fundraising is necessary if we are to achieve the meaningful change needed for children and families.

Our supporters

Among our corporate supporters, in 2023-24, we benefited from donations and sponsorship from: Bitrex and the British Blind and Shutter Association, both longstanding sponsors of Child Safety Week; 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, including Leigh Day.

We received welcome government grant funding from: Building Safer Communities in the Scottish Government for our work on child accident prevention in Scotland; and the Office for Product Safety and Standards for our work on product safety.

We also received an RSA Climate Change and Education Grant to roll out our Staying Safe with Sam education programme to all reception classes in Manchester. And we secured a small contract from the Office for Product Safety and Standards for a pilot project in the emergency department waiting room of Manchester children's hospital.

THE CHILD ACCIDENT PREVENTION TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Going concern

The charity had a deficit of £60,478 and net assets of £38,956 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 ancillary closure costs. This is to act as a financial safety net during times of uncertainty.

Free reserves now stand at £38,956, down from £99,434 at 31st March 2023 as a result of the deficit incurred during the year. The charity aims to hold three months of fixed costs and ancillary closure costs which are currently estimated to be £77,481. Free reserves are currently 50% of this figure and are therefore well below the level the Trustees would like them to be. However, the reduction in 2023-24 was due to an exceptional unplanned event as outlined above.

Furthermore, through hiring an experienced Trusts and Foundations fundraiser, the Trustees have taken steps to diversify income and reduce the funding risk profile, to put the charity's funding on a more sustainable basis, including increasing the reserves to the desired level. At the time of writing, funding has been approved by eight new trusts and foundations, which is very positive.

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, corporate and trust and foundation finances. In addition to external fundraising volatility, the trustees have also identified the over-reliance on a single member of staff for fundraising as a risk and have taken steps to mitigate this, as outlined above.

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.

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.

Structure, governance and management

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 (registered number: 03147845) 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 CHILD ACCIDENT PREVENTION TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

H Bunting

S Cawthra

I Gethin

C Higglesden

(Appointed 22 June 2023)

P Leggat

R Manning

R Weeks

J Scott-Gatty

(Resigned 9 August 2023)

J Moore

(Resigned 14 December 2023)

Recruitment and appointment of trustees

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.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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

Caroline Danks

Director, LarkOwl (from May 2024)

Laura Harris

Laura Harris Copywriting (to May 2024)

Mike Hayes

Associate Consultant/Trainer (Stay One Step Ahead)

Kevin Lowe

Associate Consultant/Trainer

Zaki Shah

Compliance Accountant, Sedulo (from November 2023)

Jenny Weeks

Community Engagement (from July 2024)

Dan Wilson

Head of Management Accounts, Sedulo (to December 2023)

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.

THE CHILD ACCIDENT PREVENTION TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

The trustees' report was approved by the Board of Trustees.



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P Leggat
Trustee

Date: 20 December 2024

THE CHILD ACCIDENT PREVENTION TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

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

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE CHILD ACCIDENT PREVENTION TRUST

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 2024.

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 Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 (the 2006 Act). You are satisfied that the financial statements of the charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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.



Emma Houghton FCCA
Sedulo London Limited

Office 605 Albert House
256 - 260 Old Street
London
EC1V 9DD
United Kingdom

Dated: 20 December 2024

THE CHILD ACCIDENT PREVENTION TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	41,591	-	41,591	42,794	-	42,794
Charitable activities	4	37,230	90,000	127,230	123,250	123,500	246,750
Other trading activities	5	17,650	-	17,650	18,336	-	18,336
Investments	6	1,947	-	1,947	1,036	-	1,036
Total income		98,418	90,000	188,418	185,416	123,500	308,916
Expenditure on:							
Raising funds	7	3,940	-	3,940	10,130	-	10,130
Charitable activities	8	154,956	90,000	244,956	157,266	123,500	280,766
Total expenditure		158,896	90,000	248,896	167,396	123,500	290,896
Net income/(expenditure) and movement in funds		(60,478)	-	(60,478)	18,020	-	18,020
Reconciliation of funds:							
Fund balances at 1 April 2023		99,434	-	99,434	81,414	-	81,414
Fund balances at 31 March 2024		38,956	-	38,956	99,434	-	99,434

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

THE CHILD ACCIDENT PREVENTION TRUST

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		304		584
Investments	15		-		100
			<u>304</u>		<u>684</u>
Current assets					
Stocks	16	8,770		8,980	
Debtors	17	49,438		44,945	
Cash at bank and in hand		58,242		123,047	
		<u>116,450</u>		<u>176,972</u>	
Creditors: amounts falling due within one year	18	(63,849)		(54,111)	
		<u></u>		<u></u>	
Net current assets			52,601		122,861
Total assets less current liabilities			52,905		123,545
Creditors: amounts falling due after more than one year	20		(13,949)		(24,111)
			<u></u>		<u></u>
Net assets			<u>38,956</u>		<u>99,434</u>
The funds of the charity					
Unrestricted funds			38,956		99,434
			<u>38,956</u>		<u>99,434</u>

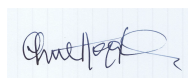
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These 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 20 December 2024.



C Higglesden
Trustee



P Leggat
Trustee

Company registration number 03147845 (England and Wales)

THE CHILD ACCIDENT PREVENTION TRUST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	27		(56,942)		(24,735)
Investing activities					
Purchase of tangible fixed assets		-		(841)	
Proceeds from disposal of subsidiaries		100		-	
Investment income received		1,947		1,036	
Net cash generated from investing activities			2,047		195
Financing activities					
Repayment of bank loans		(9,910)		(9,668)	
Net cash used in financing activities			(9,910)		(9,668)
Net decrease in cash and cash equivalents			(64,805)		(34,208)
Cash and cash equivalents at beginning of year			123,047		157,255
Cash and cash equivalents at end of year			58,242		123,047

THE CHILD ACCIDENT PREVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

The Child Accident Prevention Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is c/o PKF Littlejohn LLP, 15 Westferry Circus, London, E14 4HD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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 2024 and the charitable company's financial position as at that date.

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.

1.3 Charitable funds

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

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.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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

THE CHILD ACCIDENT PREVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Grants receivable

Grants, including government 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.

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.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Allocation of costs

Support and governance costs are reallocated to raising funds and charitable activities based on their use of total staff costs, as detailed below:

2024

Raising Funds	- 1.14%
Promotion of Child Safety	- 98.86%

2023

Raising Funds	- 4.28%
Promotion of Child Safety	- 95.72%

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33.33% per annum straight line
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THE CHILD ACCIDENT PREVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE CHILD ACCIDENT PREVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Change in accounting policy

Allocation of costs

In the prior year, a secondary reallocation was undertaken within the Promotion of Child Safety charitable activity to allocate direct staff costs and support costs to sub-categories relating to Project, Publishing, Consultancy, Training and Education and Information Services costs. In the current year, the allocation of costs policy has been revised to remove this secondary allocation in view of the difficulty of accurately calculating the use of direct staff time across the sub-categories listed above. It is also considered that this reallocation does not materially enhance the understandability of the financial statements or provide relevant information regarding the activities of the charity.

The breakdown of costs within the Promotion of Child Safety charitable activity for the prior year have been restated in light of this change of policy. There has been no change to the aggregate expenditure allocated to charitable activities per the Statement of Financial Activities.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and legacies	41,591	42,794

THE CHILD ACCIDENT PREVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and legacies		
Donations	7,951	5,644
Corporate fundraising	33,640	37,150
	<u>41,591</u>	<u>42,794</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Promotion of child safety						
Project Income						
Child Safety Week	-	30,000	30,000	-	60,000	60,000
Tesco Community Grants	-	-	-	-	1,000	1,000
VTCT New Ways of Working	-	-	-	-	12,500	12,500
Office for Product Safety and Standards	12,080	50,000	62,080	89,827	50,000	139,827
Staying Safe with Sam	-	10,000	10,000	-	-	-
Other Income						
Publications Income	17,062	-	17,062	22,798	-	22,798
Training	7,838	-	7,838	9,525	-	9,525
Consultancy	250	-	250	1,100	-	1,100
	<u>37,230</u>	<u>90,000</u>	<u>127,230</u>	<u>123,250</u>	<u>123,500</u>	<u>246,750</u>

Amounts in Project Income include government grants totalling £80,000 (2023: £110,000)

THE CHILD ACCIDENT PREVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Commercial participation and corporate affiliates	1,650	1,836
Sponsorships	16,000	16,500
	<u>17,650</u>	<u>18,336</u>
Other trading activities	<u>17,650</u>	<u>18,336</u>

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	1,947	1,036
	<u>1,947</u>	<u>1,036</u>

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Direct fundraising costs	1,641	1,213
Staff costs	1,932	7,505
Support costs	367	1,412
	<u>3,940</u>	<u>10,130</u>
	<u>3,940</u>	<u>10,130</u>

THE CHILD ACCIDENT PREVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Expenditure on charitable activities

	Promotion of child safety 2024 £	Promotion of child safety 2023 £
Direct costs		
Staff costs	159,928	158,250
Projects and contracts	15,723	56,201
Publications	6,409	10,462
Training	3,150	3,556
Education and information services	9,280	10,638
Temporary and freelance staff	15,770	5,960
	<u>210,260</u>	<u>245,067</u>
Share of support and governance costs (see note 9)		
Support	31,831	32,607
Governance	2,865	3,092
	<u>244,956</u>	<u>280,766</u>
Analysis by fund		
Unrestricted funds	154,956	157,266
Restricted funds	90,000	123,500
	<u>244,956</u>	<u>280,766</u>

THE CHILD ACCIDENT PREVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Support costs allocated to activities

	2024 £	2023 £
Staff costs	7,726	12,733
Depreciation	280	257
Finance support	11,400	8,550
Business development	1,114	449
Stationery	455	408
Bad debts	155	-
Postage and telephone	2,396	2,151
Computers	1,891	1,805
Miscellaneous	1,777	2,313
Irrecoverable VAT	2,255	2,855
Insurance	2,154	2,007
Staff training and expenses	595	491
Governance costs	2,865	3,092
	<u>35,063</u>	<u>37,111</u>
Analysed between:		
Fundraising	367	1,412
Promotion of child safety	34,696	35,699
	<u>35,063</u>	<u>37,111</u>

	2024 £	2023 £
Governance costs comprise:		
Independent examination	750	1,250
Accounts preparation	1,250	1,000
Legal and professional	460	509
Other governance expenses	405	333
	<u>2,865</u>	<u>3,092</u>

10 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	750	1,250
Depreciation of owned tangible fixed assets	280	257
	<u></u>	<u></u>

THE CHILD ACCIDENT PREVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustee expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Direct charitable work	4	3

Employment costs

	2024 £	2023 £
Wages and salaries	151,121	159,145
Social security costs	10,886	12,499
Other pension costs	7,579	6,844
	169,586	178,488

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,000 - £69,999	1	1

Remuneration of key management personnel

The Key Management Personnel in the year ended 31 March 2024 were the Chief Executive Officer and the trustees. The total amount of employee benefits (including employer's national insurance and pensions contributions) received by Key Management Personnel was £77,260 (2023: £70,915).

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE CHILD ACCIDENT PREVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Tangible fixed assets

	Computers £
Cost	
At 1 April 2023	841
At 31 March 2024	841
Depreciation and impairment	
At 1 April 2023	257
Depreciation charged in the year	280
At 31 March 2024	537
Carrying amount	
At 31 March 2024	304
At 31 March 2023	584

15 Fixed asset investments

	Other investments £
Cost or valuation	
At 1 April 2023	100
Disposals	(100)
At 31 March 2024	-
Carrying amount	
At 31 March 2024	-
At 31 March 2023	100

In the prior year, the charity beneficially owned the whole of the issued share capital of Child Safety Services Limited, a company registered in England with number 02491998.

There were no activities during the prior year and the company was dormant. Consequently consolidated financial statements were not prepared.

In the year ended 31st March 2024, an application to dissolve Child Safety Services Limited was made on 15th February 2024 and the paid up share capital was returned to the charity. The company was subsequently dissolved on 14th May 2024.

	2024 £	2023 £
Other investments comprise:		
Investment in subsidiary (representing 100 ordinary shares of £1 each)	-	100

THE CHILD ACCIDENT PREVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

16 Stocks

	2024 £	2023 £
Publications for sale	8,770	8,980

17 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	42,099	38,485
Prepayments and accrued income	7,339	6,460
	49,438	44,945

18 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank loans	21	10,162	9,910
Other taxation and social security		6,569	5,541
Deferred income	19	23,000	14,750
Trade creditors		6,799	17,130
Other creditors		13,601	1,435
Accruals		3,718	5,345
		63,849	54,111

19 Deferred income

	2024 £	2023 £
Other deferred income	23,000	14,750

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	23,000	14,750
Movements in the year:		

THE CHILD ACCIDENT PREVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

19	Deferred income	(Continued)	
	Deferred income at 1 April 2023	14,750	37,025
	Released from previous periods	(14,750)	(37,025)
	Resources deferred in the year	23,000	14,750
		<u>23,000</u>	<u>14,750</u>
	Deferred income at 31 March 2024	<u>23,000</u>	<u>14,750</u>

20	Creditors: amounts falling due after more than one year	Notes	2024 £	2023 £
	Bank loans	21	13,949	24,111
			<u>13,949</u>	<u>24,111</u>

21	Loans and overdrafts	2024 £	2023 £
	Bank loans	24,111	34,021
		<u>24,111</u>	<u>34,021</u>
	Payable within one year	10,162	9,910
	Payable after one year	13,949	24,111
		<u>13,949</u>	<u>24,111</u>

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.

22	Retirement benefit schemes	2024 £	2023 £
	Defined contribution schemes		
	Charge to profit or loss in respect of defined contribution schemes	7,579	6,844
		<u>7,579</u>	<u>6,844</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

THE CHILD ACCIDENT PREVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

23 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Scottish Government 2023-24	-	30,000	(30,000)	-
Staying Safe With Sam 2023-24	-	10,000	(10,000)	-
Office for Product Safety and Standards 2023-24	-	50,000	(50,000)	-
	-	90,000	(90,000)	-

Previous year:

	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Scottish Government 2022-23	-	30,000	(30,000)	-
Office for Product Safety and Standards 2022-23	-	50,000	(50,000)	-
Department for Transport 2022-23	-	30,000	(30,000)	-
VTCT New Ways of Working	-	12,500	(12,500)	-
Tesco Community Grants	-	1,000	(1,000)	-
	-	123,500	(123,500)	-

Scottish Government

Funds from the Building Safer Communities programme in the Scottish Government supported Child Safety Week and other activities to reduce harm to Scotland's children during the year ended 31 March 2024.

Staying Safe With Sam

Funds from the RSA Climate Change and Education grants programme funded our Staying Safe With Sam project during the year ended 31 March 2024.

Office for Product Safety and Standards

During the year ended 31 March 2024, 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.

THE CHILD ACCIDENT PREVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

24 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	99,434	98,418	(158,896)	38,956
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	81,414	185,416	(167,396)	99,434

25 Prior year adjustment

The prior year figures have been restated to account for income and expenditure which was incorrectly allocated against restricted funds. This resulted in an overstatement of restricted income and expenditure and an understatement of unrestricted income and expenditure.

The prior year figures have also been restated to reclassify income originally included in Charitable Activities as Other Trading Income.

There has been no change in the total income for the prior year or the net balance of restricted and unrestricted funds as of 31st March 2023. The effect of the correction has been detailed in the table below.

	2023 Previous £	2024 Restated £	Adjustment £
Income			
Donations and legacies - Unrestricted	44,594	42,794	(1,800)
Charitable activities - Restricted	140,000	123,500	(16,500)
Other trading income - Unrestricted	36	18,336	18,300
	184,630	184,630	-
Expenditure			
Charitable activities - Restricted	140,000	123,500	(16,500)
Charitable activities - Unrestricted	140,766	157,266	16,500
	280,766	280,766	-
Unrestricted movement in funds	(96,136)	(96,136)	-
Restricted movement in funds	-	-	-

26 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

THE CHILD ACCIDENT PREVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

27	Cash generated from operations	2024 £	2023 £
	(Deficit)/surplus for the year	(60,478)	18,020
	Adjustments for:		
	Investment income recognised in statement of financial activities	(1,947)	(1,036)
	Depreciation and impairment of tangible fixed assets	280	257
	Movements in working capital:		
	Decrease/(increase) in stocks	210	(5,684)
	(Increase) in debtors	(4,493)	(7,695)
	Increase/(decrease) in creditors	1,236	(6,322)
	Increase/(decrease) in deferred income	8,250	(22,275)
	Cash absorbed by operations	(56,942)	(24,735)

28	Analysis of changes in net funds	1 April 2023 £	Cash flows £	31 March 2024 £
	Cash at bank and in hand	123,047	(64,805)	58,242
	Loans falling due within one year	(9,910)	(252)	(10,162)
	Loans falling due after more than one year	(24,111)	10,162	(13,949)
		89,026	(54,895)	34,131