

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 2025

THE CHILD ACCIDENT PREVENTION TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	H Bunting S Cawthra I Gethin C Higglesden P Leggat R Manning R Weeks
Secretary	Ms KL Phillips
Charity number (England and Wales)	1053549
Charity number (Scotland)	SC051312
Company number	03147845
Registered office	C/O Sedulo Office 605 Albert House 256-260 Old Street London EC1V 9DD
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 - 9
Statement of trustees' responsibilities	10
Independent examiner's report	11
Statement of financial activities	12
Balance sheet	13
Statement of cash flows	14
Notes to the financial statements	15 - 29

THE CHILD ACCIDENT PREVENTION TRUST

CHAIR'S FOREWORD

FOR THE YEAR ENDED 31 MARCH 2025

"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

Far too many children die, or suffer life-changing injuries, due to accidents that are completely preventable. The poorest children are at greatest risk.

The Child Accident Prevention Trust is the only UK charity to focus on preventing death and serious injury to children from avoidable accidents. We educate and empower families, create inclusive resources tailored to their needs, support trusted frontline staff to share our advice, and work with business and government to create a safer world for all our children.

We are a tiny charity with an outsized impact. Thanks to our committed staff team:

- We have massively increased our digital reach to parents and practitioners, with the audience for our safety advice now numbering in the millions. Our engaged online community tells us how we help them keep their children safe.
- We have reached deep into disadvantaged communities to families in greatest need, for example through our Scar Free project in Manchester.
- Our tips on button battery safety have been included in BSI's standards for business, launched at a parliamentary reception this spring.

After a difficult year in 2023-24, when we sustained an unplanned deficit due to illness within our small team, we moved back to surplus in 2024-25. This enabled us to start to rebuild our reserves, in what continues to be a turbulent and precarious period within the charity sector. I have been fortunate to benefit from the wise counsel of a dedicated Board of Trustees.

Our investment in fundraising has started to bear fruit, with grants from nine new funders. I would like to extend my personal thanks to all our funders, whose support enables us to make a positive difference to the lives of children and their families across the UK.

If you share my belief that one child's death or life-changing injury from a preventable accident is one too many, I invite you 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: 10 December 2025
.....

THE CHILD ACCIDENT PREVENTION TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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)".

The need for our work

"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

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 3 times more likely to be admitted to hospital with serious injuries.

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.

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.

We were founded by two children's doctors 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. Four decades on, we are still driven by that same passion to keep children safe.

The Child Accident Prevention Trust is the only UK charity to focus on preventing death and serious injury to children from avoidable accidents. We focus on the three pillars of accident prevention: empowerment, education and influence. Our vision is a safer world for all our children.

Partnership working is in our DNA. We understand that we cannot achieve our mission alone and 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.

THE CHILD ACCIDENT PREVENTION TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Review of the year

We prioritise 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

"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

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.

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 create compelling educational campaigns and resources that bring safety messages to life. We cover a wide range of topics affecting children of all ages. 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 buy cheap but potentially harmful products out of necessity. Instead we position bargain-hunting as something we all do, then explain how to reduce the risks to children.

Knowing that parents consume online information in very different ways, we offer both social media posts and links to more advice on our website, including our advice hubs, downloadable fact sheets and parents pack. In 2024-25:

- Our social media posts reached 5.5 million people (up 60% on 2023-24).
- 262,000 people visited our website (a 33% increase), with 500,000 page views of our advice (a 25% increase).

"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."

In the run-up to Christmas 2024, we highlighted the dangers of buying cheap toys from online marketplaces, especially superstrong magnets that can rip through a child's gut, water beads that can block a child's bowels, and easy-access button batteries that can burn through sensitive tissue to the main artery and kill a child in two hours. Parents' comments demonstrate how they acted on our safety advice:

"@NAME oh have you? I've had that one in my basket to order too but not bothering now! Yeah, defo scary to think isn't it xxx"

"Someone purchased my son some lights and the remote had an easy access button battery. Thankfully I noticed before giving him it and it was disposed of in the bin!!"

THE CHILD ACCIDENT PREVENTION TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

We also look to reach families in other ways. For instance, our oversized button battery safety posters are seen by 50,000 families a year in the emergency department waiting rooms at Manchester Children's Hospital. Families from deprived and marginalised communities are over-represented among those waiting. We are now providing digital posters for hospitals' waiting room screens.

In November 2024, we asked parents for their views on our work. Feedback was overwhelmingly positive:

- 98% had been reminded about important dangers to their child.
- 95% had learnt new things about dangers to their child.
- 89% had shared our advice with their family and friends.
- 70% had made practical changes thanks to our advice.

"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 blind cords can be."

Support for frontline practitioners

Frontline staff play a vital role in sharing 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.

We take our expertise to the frontline of family support, mobilising our 7,500 strong network of staff and volunteers who work alongside parents and children in communities UK-wide. We enhance their knowledge via our safety alerts and online advice hubs, and equip them with evidence-based educational campaigns and resources to share with families.

"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".

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 2024-25, 60,000 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."

"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."

Our training helps frontline staff understand more about the links between child development and children's accidents, the main causes of serious 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. In the year under review, we trained 450 staff.

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

THE CHILD ACCIDENT PREVENTION TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

We recognise the barriers that stop some families accessing the advice they need to keep their children safe, including poor literacy, digital poverty and English as an additional language. In response, we provide advice in translation and printed advice materials, including our picture booklets for parents who struggle with reading. Practitioners tell us:

“When I shared your translated resources, parents really welcomed them.”

“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.”

In the year under review, we distributed 143,620 printed resources UK-wide, including 98,360 free printed materials. An advice leaflet on button battery safety reached 50,000 new parents across Scotland through the Baby Box programme.

We work through our local partners to reduce inequality by reaching families whose children are at greatest risk. For example, serious burns can have devastating consequences for young children, including years of painful skin grafts and the trauma of scarring. Children from the poorest homes are 3 times more likely to be admitted to hospital.

In 2024-25, during the development phase for our Scar Free project, we reached out to over 250 grassroots community groups and support services across Manchester, the city with the UK's highest rate of serious childhood burns.

With input from families and frontline staff, we co-created picture-based handouts and posters that clearly illustrate the risks and practical prevention measures and show what good first aid looks like. We also developed an education pack, with picture prompts and ideas for props and questions, to enable staff to run interactive safety sessions with families.

Thanks to the relationships we forged with local groups, we are now reaching vulnerable families via baby banks, food banks, community hubs, hostels and refuges.

Specialist knowledge and influencing for change

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 in the UK.

We offer an independent voice on a complex and nuanced issue. 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 worked to put child road safety on the agenda of potential partners, including healthcare and public health, safeguarding, family support, education, early years and childcare, with the aim of developing a shared understanding of and responsibility for this issue. We hope that the long-awaited Road Safety Strategy will provide a clear national direction for work on child road safety.

We again placed a particular emphasis on consumer 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 that pose a serious risk to children. 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.

THE CHILD ACCIDENT PREVENTION TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

We welcomed the passing of the Product Regulation and Metrology Act this summer. This is an enabling act 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.

We chair an OPSS Working Group with a focus on developing and sharing clear consumer safety messages on button battery safety. Five top tips were agreed by the group's members including the British Retail Consortium, British and Irish Portable Battery Association and online marketplaces, adopted by BSI in their update of the safety standard and launched at a parliamentary reception in spring 2025.

Financial review

It is very pleasing to report a strong surplus of £30,219 in 2024-25, following the unplanned deficit from the previous financial year. Whilst the surplus is very welcome as it increases the charity's reserves, there are some important details behind the high-level numbers to be addressed and managed in 2025-26.

Total income increased from £188,418 in 2023-24 to £329,283 in 2024-25, whilst total expenditure increased from £248,896 to £299,064, resulting in a surplus of £30,219 compared to a deficit of £60,478 in the previous year.

Reserves increased from £38,956 to £69,175.

However, the income figure included an exceptional grant of £49,900 from OPSS. Without this, the charity would have recorded a deficit of circa £20,000, which would have further weakened reserves and our ability to continue our work. The CEO and Board were delighted to accept the additional funding, as it enabled us to complete more work enabling consumers to make safer purchases and so reduce the risk of harm to children.

As with any set of financial statements, some commentary around the operating environment is necessary to help inform the understanding of the strategy and performance.

In line with the rest of the economy, the economic environment remains very challenging for all participants in both government and the private sector. This has led to increased financial pressures on charities, increasing their demand for funding whilst, at the same time, reducing the pools of available funding. Trusts and Foundations are receiving an unprecedented level of funding requests from charities, which has resulted in some being closed to new applicants or reductions in the size and/or tenure of grants being awarded.

As noted last year, in recognition of the challenges and risks to our historical funding model, we have invested in the services of an experienced Trusts and Foundations fundraiser. During the year we received new funding from seven charitable trusts and foundations, which is a very credible performance from effectively a standing start. Having established a relationship, we work very hard to develop it, keeping the funder appraised of our work and how their money has supported us. This should help secure further funding in subsequent years.

The Board has also made the strategic decision to selectively form corporate partnerships with a small number of companies who are interested in supporting our work. We believe we have mutual interests in promoting child safety and our experience and skill set can be both complimentary and accretive to a company's objectives.

We were delighted in September 2025 to form a partnership with AXA UK to promote road safety. We have begun discussions with a small number of other companies regarding potential partnerships across our range of child safety initiatives. This source of funding further diversifies and de risks our funding profile which is very important in the current environment. To assist us, we have engaged an experienced corporate partnerships advisor on a part time basis.

As ever, we are extremely grateful to everyone who has supported our work. Due to our very lean and efficient structure, a very high percentage of their funding is used in activities to help keep children safe.

THE CHILD ACCIDENT PREVENTION TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Going concern

At the year end, the charity had a cash balance of £54,198 and unrestricted reserves of £60,589. 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.

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 £60,144 while three months of fixed costs and ancillary closure costs is projected to be £72,308. The free reserves are therefore below the level the Trustees would like them to be. Trustees are continuing to take 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.

Our supporters

We received welcome government grant funding from the Office for Product Safety and Standards for our work on product safety and from the Department for Transport to support work on child road safety.

We benefited from support from a number of companies and trade bodies including: AbbVie UK and Westfield Health for our Scar Free project; Amazon, for awareness raising on button battery safety; Bitrex and the British Blind and Shutter Association, both longstanding sponsors of our work on child safety; 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 and Origin Pharma.

Our investment in securing new funding from trusts and foundations began to bear fruit, with grants from the Garfield Weston Foundation, Golden Bottle Trust, Grocers Charity, Headley Trust, Tedworth Charitable Trust, William Allen Young Foundation and Yorkshire Building Society Foundation. This complemented existing support from the VTCT Foundation.

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, given the current economic position and more stretched government, corporate and trust finances.

Finance is now a standing agenda item at all Board Meetings. The Trustees have also formally introduced cash flow trigger points and risk events to aid monitoring and decision making.

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.

THE CHILD ACCIDENT PREVENTION TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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.

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.

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.

Trustees

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
P Leggat
R Manning
R Weeks

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.

THE CHILD ACCIDENT PREVENTION TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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
Teri Frecknall	Content Manager
Pam Prentice	Senior Communications and Engagement Manager

Freelance and outsourced staff

Caroline Danks	Director, Larkowl
Laura Harris	Laura Harris Copywriting (to May 2024)
Mike Hayes	Associate Trainer (Stay One Step Ahead)
Ceri Hewitt	Associate Trainer (from September 2025)
Kevin Lowe	Associate Trainer (to August 2025)
Zaki Shah	Compliance Accountant, Sedulo
Jenny Weeks	Community Engagement (from July 2024)

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.

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



.....
P Leggat
Trustee

Date: 10 December 2025
.....

THE CHILD ACCIDENT PREVENTION TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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. 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 2025.

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.

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's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. 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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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: 10 December 2025

THE CHILD ACCIDENT PREVENTION TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	2	74,456	-	74,456	41,591	-	41,591
Charitable activities	3	42,221	174,950	217,171	37,230	90,000	127,230
Other trading activities	4	36,659	-	36,659	17,650	-	17,650
Investments	5	997	-	997	1,947	-	1,947
Total income		154,333	174,950	329,283	98,418	90,000	188,418
Expenditure on:							
Raising funds	6	46,816	-	46,816	3,940	-	3,940
Charitable activities	7	85,884	166,364	252,248	154,956	90,000	244,956
Total expenditure		132,700	166,364	299,064	158,896	90,000	248,896
Net income/(expenditure) and movement in funds		21,633	8,586	30,219	(60,478)	-	(60,478)
Reconciliation of funds:							
Fund balances at 1 April 2024		38,956	-	38,956	99,434	-	99,434
Fund balances at 31 March 2025		60,589	8,586	69,175	38,956	-	38,956

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 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		445		304
Current assets					
Stocks	15	6,147		8,770	
Debtors	16	57,091		49,438	
Cash at bank and in hand		54,198		58,242	
		117,436		116,450	
Creditors: amounts falling due within one year	18	(45,169)		(63,849)	
Net current assets			72,267		52,601
Total assets less current liabilities			72,712		52,905
Creditors: amounts falling due after more than one year	19		(3,537)		(13,949)
Net assets			69,175		38,956
The funds of the charity					
Restricted income funds	21	8,586		-	
Unrestricted funds		60,589		38,956	
		69,175		38,956	

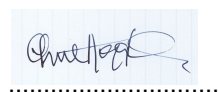
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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 10 December 2025



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 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	25		5,598		(56,942)
Investing activities					
Purchase of tangible fixed assets		(483)		-	
Proceeds from disposal of subsidiaries		-		100	
Investment income received		997		1,947	
Net cash generated from investing activities			514		2,047
Financing activities					
Repayment of bank loans		(10,156)		(9,910)	
Net cash used in financing activities			(10,156)		(9,910)
Net decrease in cash and cash equivalents			(4,044)		(64,805)
Cash and cash equivalents at beginning of year			58,242		123,047
Cash and cash equivalents at end of year			54,198		58,242

THE CHILD ACCIDENT PREVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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 Sedulo Office 605, Albert House 256-260 Old Street, London, EC1V 9DD.

1.1 Basis of preparation

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 2025 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 2025

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:

2025

Raising Funds	- 8.93%
Promotion of Child Safety	- 91.07%

2024

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

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 2025

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 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).

1.8 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.

1.9 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.

1.10 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.

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.

THE CHILD ACCIDENT PREVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Derecognition of financial liabilities

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

1.11 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.

1.12 Retirement benefits

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

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations	32,155	41,591
Grants	42,301	-
	<u>74,456</u>	<u>41,591</u>

THE CHILD ACCIDENT PREVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Promotion of child safety						
Project Income						
Child Safety Week	-	-	-	-	30,000	30,000
Staying Safe with Sam	-	-	-	-	10,000	10,000
Office for Product Safety and Standards	-	99,900	99,900	12,080	50,000	62,080
Manchester Burns Outreach	-	34,990	34,990	-	-	-
Department for Transport Project	-	40,060	40,060	-	-	-
Other Income						
Publications Income	18,456	-	18,456	17,062	-	17,062
Training	12,995	-	12,995	7,838	-	7,838
Consultancy	10,770	-	10,770	250	-	250
	<u>42,221</u>	<u>174,950</u>	<u>217,171</u>	<u>37,230</u>	<u>90,000</u>	<u>127,230</u>

Amounts in Project Income include government grants totalling £139,960 (2024: £80,000)

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Commercial participation and corporate affiliates	900	1,650
Sponsorships	35,130	16,000
Other income	629	-
	<u>36,659</u>	<u>17,650</u>

THE CHILD ACCIDENT PREVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	997	1,947
	<u>997</u>	<u>1,947</u>

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Direct fundraising costs	27,355	1,641
Staff costs	16,120	1,932
Support costs	3,341	367
	<u>46,816</u>	<u>3,940</u>

THE CHILD ACCIDENT PREVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	Promotion of child safety 2025 £	Promotion of child safety 2024 £
Direct costs		
Staff costs	156,392	159,928
Projects and contracts	14,770	15,723
Publications	14,372	6,409
Training	8,371	3,150
Education and information services	9,711	9,280
Temporary and freelance staff	10,733	15,770
	<u>214,349</u>	<u>210,260</u>
Share of support and governance costs (see note 8)		
Support	34,089	31,831
Governance	3,810	2,865
	<u>252,248</u>	<u>244,956</u>
Analysis by fund		
Unrestricted funds	85,884	154,956
Restricted funds	166,364	90,000
	<u>252,248</u>	<u>244,956</u>

THE CHILD ACCIDENT PREVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Support costs allocated to activities

	2025 £	2024 £
Staff costs	8,060	7,726
Depreciation	342	280
Finance support	11,400	11,400
Business development	-	1,114
Stationery	244	455
Bad debts	-	155
Postage and telephone	2,434	2,396
Computers	1,900	1,891
Miscellaneous	963	1,777
Irrecoverable VAT	8,451	2,255
Insurance	2,508	2,154
Staff training and expenses	1,129	595
Governance costs	3,809	2,865
	<u>41,240</u>	<u>35,063</u>
Analysed between:		
Fundraising	3,341	367
Promotion of child safety	37,899	34,696
	<u>41,240</u>	<u>35,063</u>

	2025 £	2024 £
Governance costs comprise:		
Independent examination	750	750
Accountancy	350	-
Accounts preparation	2,100	1,250
Legal and professional	291	460
Other governance expenses	318	405
	<u>3,809</u>	<u>2,865</u>

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	750	750
Depreciation of owned tangible fixed assets	342	280
	<u></u>	<u></u>

THE CHILD ACCIDENT PREVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 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 2025 nor for the year ended 31 March 2024.

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Direct charitable work	4	4

Employment costs

	2025 £	2024 £
Wages and salaries	160,689	151,121
Social security costs	12,162	10,886
Other pension costs	7,721	7,579
	180,572	169,586

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

	2025 Number	2024 Number
£60,000 - £69,999	1	1

Remuneration of key management personnel

The Key Management Personnel in the year ended 31 March 2025 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 £80,597 (2024: £77,260).

12 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 2025

13 Tangible fixed assets

	Computers £
Cost	
At 1 April 2024	841
Additions	483
	<hr/>
At 31 March 2025	1,324
	<hr/>
Depreciation and impairment	
At 1 April 2024	537
Depreciation charged in the year	342
	<hr/>
At 31 March 2025	879
	<hr/>
Carrying amount	
At 31 March 2025	445
	<hr/> <hr/>
At 31 March 2024	304
	<hr/> <hr/>

14 Fixed asset investments

	Total £
Cost or valuation	<hr/>
Carrying amount	
At 31 March 2025	-
	<hr/> <hr/>
At 31 March 2024	-
	<hr/> <hr/>

At the beginning of 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. The charity made an application to dissolve Child Safety Services Limited on 15th February 2024, and received the issued share capital for this in the year ended 31 March 2024.

The company was formally dissolved in the current financial year on 14th May 2024.

15 Stocks

	2025 £	2024 £
Publications for sale	6,147	8,770
	<hr/> <hr/>	<hr/> <hr/>

THE CHILD ACCIDENT PREVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

16 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	20,400	42,099
Other debtors	201	-
Prepayments and accrued income	36,490	7,339
	<u>57,091</u>	<u>49,438</u>

17 Loans and overdrafts

	2025 £	2024 £
Bank loans	<u>13,955</u>	<u>24,111</u>
Payable within one year	10,418	10,162
Payable after one year	<u>3,537</u>	<u>13,949</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.

18 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank loans	17	10,418	10,162
Other taxation and social security		5,968	6,569
Deferred income	20	15,625	23,000
Trade creditors		8,801	6,799
Other creditors		992	13,601
Accruals		3,365	3,718
		<u>45,169</u>	<u>63,849</u>

19 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	17	<u>3,537</u>	<u>13,949</u>

THE CHILD ACCIDENT PREVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

20 Deferred income

	2025 £	2024 £
Other deferred income	15,625	23,000

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	15,625	23,000
Movements in the year:		
Deferred income at 1 April 2024	23,000	14,750
Released from previous periods	(23,000)	(14,750)
Resources deferred in the year	15,625	23,000
Deferred income at 31 March 2025	15,625	23,000

21 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 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Office for Product Safety and Standards 2024-25	-	99,900	(99,900)	-
AbbVie - 2024	-	5,000	(5,000)	-
Westfield Health - 2024-25	-	5,000	(5,000)	-
VTCT Foundation EDI - 2024-25	-	24,990	(16,404)	8,586
Department for Transport - 2024-25	-	40,060	(40,060)	-
	-	174,950	(166,364)	8,586

THE CHILD ACCIDENT PREVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

21 Restricted funds

(Continued)

Previous year:	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)	-

Office for Product Safety and Standards

During the year ended 31 March 2025, 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.

AbbVie, Westfield Health and VTCT Foundation

Funds from these three funders supported the charity with their Manchester Burns Outreach project ('Scar Free') during the year to equip grassroots groups to empower parents to reduce life-changing injuries from burns to babies and toddlers, targeting deprived neighbourhoods where children are at greatest risk.

Department for Transport

Funds from the Department for Transport supported a project to reduce the instances of children being killed or seriously injured on the road, and engage stakeholders on road safety measures.

22 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 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	38,956	154,333	(132,700)	60,589

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

THE CHILD ACCIDENT PREVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

23 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	445	-	445
Current assets/(liabilities)	63,681	8,586	72,267
Long term liabilities	(3,537)	-	(3,537)
	<u>60,589</u>	<u>8,586</u>	<u>69,175</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	304	-	304
Current assets/(liabilities)	52,601	-	52,601
Long term liabilities	(13,949)	-	(13,949)
	<u>38,956</u>	<u>-</u>	<u>38,956</u>

24 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

25 Cash generated from/(absorbed by) operations	2025 £	2024 £
Surplus/(deficit) for the year	30,219	(60,478)
Adjustments for:		
Investment income recognised in statement of financial activities	(997)	(1,947)
Depreciation and impairment of tangible fixed assets	342	280
Movements in working capital:		
Decrease in stocks	2,623	210
(Increase) in debtors	(7,653)	(4,493)
(Decrease)/increase in creditors	(11,561)	1,236
(Decrease)/increase in deferred income	(7,375)	8,250
Cash generated from/(absorbed by) operations	<u>5,598</u>	<u>(56,942)</u>

THE CHILD ACCIDENT PREVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

26 Analysis of changes in net funds

	1 April 2024 £	Cash flows £	31 March 2025 £
Cash at bank and in hand	58,242	(4,044)	54,198
Loans falling due within one year	(10,162)	(256)	(10,418)
Loans falling due after more than one year	(13,949)	10,412	(3,537)
	<u>34,131</u>	<u>6,112</u>	<u>40,243</u>