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**CHILDNET**  
(A company limited by guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**CHILDNET**  
**(A company limited by guarantee)**

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**CHILDNET**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2025**

**Trustees**

Mr Karl Hopwood, Chair  
Mr Rob Wright  
Mr Julian Coles  
Miss Victoria Hordern  
Mr Kevin Franklin  
Katie Rigg  
Deborah Hurley

**Company registered number**

03958416

**Charity registered number**

1080173

**Registered office**

Studio 14, Brockley Cross Business Centre  
96 Endwell Road  
London  
SE4 2PD

**Company secretary**

John Ryan

**Chief executive officer**

William Gardner

**Independent auditors**

Baldwin Scofield Ltd  
Chartered Accountants  
Registered Auditors  
3 Newhouse Business Centre  
Old Crawley Road  
Horsham  
West Sussex  
RH12 4RU

**CHILDNET**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

The Trustees present their annual report together with the audited financial statements of the Childnet for the year 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

### **Objectives and activities**

#### **• Policies and objectives**

The objectives of the charity are:

- (i) To advance the education of the public in any part of the world in all aspects of computer communications and Internet technology including the most effective software for the education and training of children;
- (ii) To advance the education and training of children in any part of the world in and by the use of computer communications and Internet technology;
- (iii) To protect the moral welfare of children in any part of the world by the promotion of measures directed to prevent their exposure to racist, pornographic, obscene or other harmful electronic computer and televisual material.
- (iv) Such other charitable purposes as may from time to time be determined.

The principal activity of the charity is the promotion of children's interests in international communications by means of education, training, and research.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

#### **• Strategies for achieving objectives**

In all the work undertaken by Childnet it is Childnet's aim to maintain its independence, leadership, and reputation.

The charity continues to express its core purpose as "helping to make the internet a great and safe place for children".

- (i) Access - Helping children and young people to use the net constructively, access positive online resources and help them create quality content.
- (ii) Awareness - Helping children and young people acquire new "net literacy" skills, giving advice to organisations, parents, teachers, and carers about internet safety.
- (iii) Protection - Helping to protect children and young people and prevent them from being exploited in the online environment provided by new technologies.
- (iv) Policy - Helping all sectors develop effective policy responses in line with the rapidly changing communications technology.

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

**Objectives and activities (continued)**

- **Grant-making policies**

Very rarely one-off small grants may be made from unrestricted or restricted income in strict pursuance of the charity's objectives although none were made during the 2024-25 year.

**Achievements and performance**

- **Review of activities**

The following gives a quarterly breakdown of the activities carried out by Childnet from 1st April 2024 – 31st March 2025.

Certain key activities take place throughout the year. For example, Childnet's education and outreach work. This work, carried out by Childnet's education team visits and presents in person in primary and secondary schools across the country, and also in some nurseries and Sixth Form Colleges, running sessions for children, staff and parents and carers, to empower children and those that support them to be able to use technology safely and responsibly. The demand for this work continued throughout the year. The team also assisted in the development of key resources and activities, and keeping all the materials up to date, including the Childnet and UK Safer Internet Centre websites. We collate the questions we receive during the sessions with children, parents and carers and staff, and try to respond to the recurring themes in blogs posted on our website, [www.childnet.com](http://www.childnet.com).

Childnet continued to be active members of the UK Council for Internet Safety (UKCIS). The CEO, Will Gardner, has been part of the Executive Board since April 2013. Although the Executive Board did not meet during this period, Will Gardner founded and chairs the Early Warning Working Group, made up of helplines, hotlines, law enforcement and government departments. Will Gardner is a member of the Anti-Bullying Alliance Advisory Group and is on the Expert Advisory Board for Internet Matters, a parents' portal established by the four major ISPs. Childnet also continued to be members of Meta's Safety Advisory Council as well as their Youth Advisors group.

Childnet, with partner organisations the South West Grid for Learning (SWGfL) and the Internet Watch Foundation (IWF), continued in their role as the UK Safer Internet Centre (UKSIC), a role part funded by Nominet. In this role, Childnet form the Awareness Centre, and joins a network of European Safer Internet Centres called INSAFE, with whom we share ideas and best practice. We develop safety resources for the UK, organise youth participation and youth voice, and organise Safer Internet Day in the UK.

Childnet have done a range of media work, including a range of TV, radio, newspaper, and online media interviews over the year. In this work they have been able to help spread awareness messages. It is mentioned later, but on Safer Internet Day 2025 (11th February), which Childnet organised for the UK (as part of their role in the UK Safer Internet Centre) , Safer Internet Day featured across various media channels, producing over 760 pieces of coverage across national and local broadcast and other media and with over 1.5 billion total reach across media and social platforms. Childnet have also been interviewed by and met with several researchers in this area.

Childnet staff have presented at and chaired panels at a number of national conferences and events over the year.

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

**Achievements and performance (continued)**

● **Review of activities (continued)**

**April to September 2024:**

Over this period, we said goodbye to one Youth Advisory Board (YAB), who had served their one-year term, and recruited a new YAB.

We recruited 8 young people aged 13-18 from across the UK to form our Youth Advisory Board (YAB). Throughout the year go on to hold monthly online meetings with this group of young people to inform our work, co-create resources and provided opportunities for their voice to be heard by key stakeholders in this area from industry, government and more. We also have a second youth board called the Digital Champions, drawn from the ranks of Childnet Digital Leaders, who are young people active in promoting online safety in their school communities in schools across the UK and in some international schools.

We responded to the very real concern around the sexual extortion of children online, with particularly current reference to teenage boys being targeted by financially motivated sexual extortion. We developed new advice pages on this for both For parents and carers and for young people aged 11-18. We fed into the preparation by the National Crime Agency (NCA) for their alert co-issued with the DfE, and also in Wales, Scotland and N. Ireland on the increase in sextortion. These resources on our site and on the UKSIC site were developed to be ready to support this alert

We updated some of our existing resources over this period, including the Smartie the Penguin stories, designed to support younger internet users, and we also made available resources for every age group on encouraging youth voice in online safety.

We attended the launch of the report/materials of the VIRRAC project, which we had collaborated on with the University of East London and Middlesex, looking at online risk in the metaverse and virtual reality environments.

We ran the Childnet Film Competition 2024, with the theme "How would you make the internet a better place?" There was a primary and secondary category. We also ran the International Film Competition for the third year running using the same theme.

We had a good number of entries, with over 250 children taking part in the UK competition and the standard was incredibly high. The judges were David Austin, CEO of the BBFC, Jessica Schibli from the BBC, Lisa Prime from BAFTA, Stan McCoy from the MPA (Motion Picture Association), and James Filippatos from Disney. A young person, a member of Childnet's Digital Champions, also joined the judging panel.

We held a finalists' ceremony in person at Disney's offices in Hammersmith in London, and the Children's Commissioner for England, Dame Rachel de Souza came and gave a keynote together with one of her youth ambassadors. You can see the winning films [here](#).

We there was also an International category to the Childnet Film Competition. The winning film entry was from a school in Kazakhstan and this was announced online on 10th July. Film entries this year had come in from Thailand, Kazakhstan, Australia, India, Cyprus, UAE, Hong Kong, Nigeria, Indonesia, and Kenya. The International Film Competition was kindly promoted in different parts of the world by partners including the E-Safety commissioner Australia, Netsafe in New Zealand, Social Media Matters in India, and other partner organisations across the world.

The academic year Sept 23-Sept 24 saw a progression in the number of school visits and children, parents and carers and school staff reached by our education outreach work, reaching 26,000, mostly children and young people, but also school staff and parents and carers.

Will Gardner and other Childnet staff also spoke at several national conferences in April, May, June, and July - some online and some in person.

We collaborated with Snap on advice for parents and carers, and Childnet CEO was on a panel at the launch of this advice in September, chaired by Giovanna Fletcher.

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

**Achievements and performance (continued)**

We launched the start of the Safer Internet Day 2025 campaign in this period. We had numerous focus groups with children and young people in May and June and responded to their concerns around online scams, determining this to be the focus of the campaign with the strapline "Too good to be true? Protecting yourself and others from online scams". We held our launch meeting in September for stakeholders and had record attendance of 150 stakeholders. We worked on developing the education resources that would accompany this campaign over this period. These resources would be launched in November, having been translated into Welsh, thanks to support from the Welsh Government, and into Irish, thanks to the Northern Ireland Safeguarding Board.

We organised for the DSIT Secretary of State to visit a school in East London, where Childnet CEO and NSPCC CEO (Peter Wanless) hosted a parents' and carers' focus group, and a group of young people, and had the chance to interact with the Secretary of State.

Will Gardner joined monthly calls of a Youth Advisory Group, hosted by Meta, bringing together around 20 global experts.

The Childnet Digital Leaders Programme is a peer education programme. Schools subscribe and recruit 8-10 pupils as Digital Leaders. These pupils complete online training modules, and they then work to earn badges by completing tasks, such as running an education awareness session for their peers, or for parents or staff. This programme continued to run throughout the year.

**October to December 2024:**

We brought 6 members of our Youth Advisory Board to an event hosted by the Tech Coalition in London, where they answered questions and gave their insights into generative AI to members of the tech industry. They also had their questions answered by members of the tech industry.

Youth Advisory Board member Anna, spoke at the Information Commissioner's Office (ICO) 40th anniversary celebration event in Westminster.

We developed and launched some resources on topics identified as priority by our Youth Board. These are teaching resources for use with 9 to 13 year olds on the topic of group chats, and a 'cheat sheet' with information and insights for parents and carers on the same topic.

Several blogs went live during this period, including:

- o <https://www.childnet.com/blog/trick-or-treat-taking-a-closer-look-at-online-prank-videos/>
- o <https://www.childnet.com/blog/advice-on-embedding-online-safety-in-your-practice-if-you-started-teaching-this-september/>
- o <https://www.childnet.com/blog/managing-your-familys-tech-use-during-the-back-to-school-period/>

In the build-up of the Safer Internet Day campaign, with its focus on scams, Childnet CEO spoke at several meetings of key stakeholders including the ASA, StopScamsUK and UK Finance.

Will Gardner chaired a roundtable focussed on the issue of online sextortion. The roundtable was brought together as part of our work as the UK Safer Internet Centre, as it was an issue that all three partners were concerned about and we wanted a continued focus on this issue. This was the fourth such meeting with representatives from the tech industry, law enforcement from the UK and the US, NGOs from the UK and international, teaching unions and government departments, 37 attendees in total.

The education and outreach work of Childnet was busy in schools over this period, and we also delivered to other groups, including session for trainee teachers at Birmingham University and sessions including increasing numbers of schools/settings for young people with SEND. We also delivered to PGCE students. We also ran sessions for children identified as at risk of becoming Not in Education Employment or Training (NEETs) with Essex County Council. Throughout the year we also continued to run workshops with the Council of International Schools on a range of current online harms and strategies for supporting parents and carers.

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

**Achievements and performance (continued)**

Childnet participated and spoke at a number of events over this period.

**January to March 2025:**

Safer Internet Day 2025 took place on 11th February. Activities took place right across the UK, with schools and a wide range of organisations getting involved from every sector. We had over 1700 organisations register as supporters of the Day, and we worked with the BBC on content, including supporting a live lesson that went out on the day and had an audience of hundreds of thousands.

On the day itself, we launched some research looking at children and young people's experience of scams online. We did numerous radio interviews, both local and national, discussing the results of this survey as well as the wider initiative of Safer Internet Day. 99% of the total media and social coverage included a mention of this research.

We held an event at the BT Tower, attended by policy makers from all sectors, and had keynote speeches from a young person (member of our YAB), as well as, DSIT Government Minister Baroness Jones, and we had young people from primary and secondary schools, as well as schools for children with Special Educational Needs, running workshops for the adults attending. . We ran a Parliamentary drop-in where some of our youth advisory board spoke to about 40 Parliamentarians in various roles.

The education resources prepared in support of Safer Internet Day received almost 160,000 downloads, and Safer Internet Day was trending on social media throughout the Day. The quizzes we put online were co-created with young people and had over 86,000 uses.

In the build up to the Day, we ran a webinar for teachers to go through the teaching resources for Safer Internet Day. We held 4 such webinars, one for each of the UK nations, England, Scotland and Wales, and for Northern Ireland we had a particularly strong turnout with hundreds of educators joining.

We have had some great feedback from people about the Day. You can see here the supportive quotes we received from a wide range of people.

We also launched a personality quiz on scams in partnership with Roblox (<https://www.childnet.com/resources/protecting-yourself-and-others-from-scams-online/>)

We carried out an evaluation of the reach and impact of Safer Internet Day 2024, commissioning Yonder to do a nationally representative survey, and we reached 57% of 8-17s (up from 52% in 2024) and 50% of parents and carers (up from 32% in 2024), with some great impact data of that reach too. A short report on this can be found [here](#).

The Yonder survey found that those that heard SID messages:

For 8-17s:

- 76% feel more confident about what to do if something is worrying them online
- 79% had learnt something new about online safety as a result of Safer Internet Day 2024.
- 57% spoke to a parent or carer about how to stay safe
- 34% spoke to a parent or carer about something that had been worrying them online.
- 

Parents and carers:

- 71% of parents and carers felt better prepared to keep their child safe online
- 77% talked to their child about using the internet safely.
- 69% felt more confident about what to do if their child came to them with a problem they had online
- 34% said their child spoke to them about something that had been worrying them online
- 73% are more aware of the impact that online scams can have on their child.

In addition to support from Nominet for Safer Internet Day 2025, we secured support from Supercell, Tesco Mobile, Apple, Snap, Amazon, Sony Interactive Entertainment, Roblox, Yubo and Vodafone.



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

**Achievements and performance (continued)**

We held and chaired a 5th roundtable on online sexual extortion, bringing together key stakeholders for this event in March.

We held the third meeting of the UK Safer Internet Centre Advisory Board, chaired by Will Gardner, Childnet CEO and co-director of the UKSIC. This meeting was hybrid, with people attending in person and online. 35 stakeholders attended including from Ofcom, Government, children's charities, teaching unions and the tech industry. We covered three key areas of concern, including violence against women and girls (VAWG), self-reporting services for Child Sexual Abuse Material for young people, and changes in community standards of service providers.

The Global Online Safety Regulators Network (the Network) are setting up an international youth dialogue project for 18–25-year-olds. We have offered this to previous members of our youth boards and some of them attended and spoke at these meetings.

Will Gardner spoke at several conferences and meetings over this period.

We delivered some bespoke sessions over this period, with children at risk of becoming NEETs, at a hospital school, for foster carers, for youth workers, and we continue with a project to support kinship carers with online safety.

We started a project, with support from Microsoft, to tackle the misuse of AI, particularly nudification, developing resources that would be released mid-2025, following consultation with young people

Working with support from the Northern Ireland safeguarding board, we started work on developing webinars for parents and carers.

We updated some key content on keeping under 5s safe online <https://www.childnet.com/resources/keeping-under-fives-safe-online/> and also advice for foster carers and adoptive parents, see <https://www.childnet.com/resources/foster-carers-and-adoptive-parents/>

We launched a set of resources that focus on GenAI and include a cheat sheet for parents and carers plus slides for use in education settings to support with CPD and staff training.

We also developed a set of resources to celebrate International Women's Day. These were developed after consultation with our two youth boards (the YAB and the DCs) and can be found here: <https://www.childnet.com/resources/exploring-online-experiences-life-online-for-women-and-girls/>

Childnet CEO and Senior Education Officer, Charlie attended the Insafe Training Meeting in Amsterdam and co-hosted an open session on our work with Microsoft and misuse of AI/nudification, sharing this with the other Safer Internet Centres across the EU.

Will Gardner chaired meetings of the Early Warning Working Group of the UKCIS Executive Board every 6 weeks throughout this period.

YAB member Kole delivered a keynote speech to 650 attendees and was a panellist along with Childnet CEO at the Global Anti Scams Alliance meeting in London on 26th March.

The Youth Advisory Board came to end of their one-year position at the end of March, and we prepared the process of recruiting 10 young people to join the next year's Youth Advisory Board.

In a challenging economic environment, Childnet has been grateful to receive funding not aforementioned from Adobe, BBC Children In Need, British Board of Film Classification, Discover Financial Services, Disney, the Emerton-Christie Charity, Fivium, Garfield Weston Foundation, Lexis Nexis Risk Solutions, Mainhouse Trust, Meta, techUK, Technology Coalition, Trend Micro, IPDD staff and London Philanthropic Orchestra, together supporting a range of work, including the development of educational resources and Childnet's role in the UK Safer Internet Centre.

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

**Achievements and performance (continued)**

- **Factors relevant to achieve objectives**

Childnet has consistently built its reach and impact of its work and there are several factors involved in this. The staff at Childnet are experts in their areas and absolutely recognise the importance of the work they are doing - as such they are dedicated to the objectives of the organisation. The Board of Trustees provide great oversight of the organisation, and their expertise and experience provide an invaluable resource and support.

Childnet builds strong and effective partnerships and sees working in collaboration key to successful implementation of its mission. Building a great coalition of support for Safer Internet Day, with key supporters like the BBC and Liverpool Football Club, has been successful in getting great reach and impact. The Childnet Digital Leaders programme has supported Childnet's mission of empowering children and young people and really giving them agency and voice in their communities.

**Financial review**

- **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the principal funding section below.

- **Reserves policy**

For the year ending 31 March 2025, the Directors and Trustees had previously set a reserves policy objective of having a level of reserves sufficient to cover 3 months operational costs at any one time. This is estimated currently to be around the region of £150,000. This was reviewed during the year. It was decided that this level should remain in place, although it remains an aspiration to increase it in the future as funding allows. In April 2025, post the year end, reserves recovered to adequately cover the stated reserves policy.

- **Material investments policy**

Childnet does not currently have sufficient funds to justify a long-term investment policy. However, professional advice is sought on short-term commitment of funds to high interest-bearing accounts for appropriate periods which bring the best return for the charity while maintaining liquidity.

Childnet also uses the services of an Independent Financial Advisor in making and implementing pension scheme decisions for its staff.

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

● **Principal funding**

During the year the total incoming resources of the charity amounted to £738,835 (2024: £891,028) and total resources expended were £776,151 (2024: £1,022,972). This resulted in a deficit of £37,316 for the year (2024: deficit £131,944). The reserves therefore stood at £88,736 at the year-end (2024: £126,010), of which £4,307 was restricted and £84,429 was unrestricted (2024: £Nil and £126,010 respectively).

Going forward the Directors/Trustees have acknowledged with the auditors that there is a significant challenge in being able to continue to fundraise, especially for unrestricted income, for Childnet's work as a non-crisis intervention charity. At the date of this report, so long as the assumptions used in preparing forecasts remain valid, there is sufficient funding for the current operations to be maintained for the foreseeable future. The Directors/Trustees and staff are actively reviewing all areas of the charity's activities and future operations, options for reducing costs and securing grants and donations to continue the operations within the funds available.

**Structure, governance and management**

● **Constitution**

The company is registered as a charitable company limited by guarantee (registered charity number 1080173) and was set up by a Memorandum of Association on 28 March 2000. On the 1st of April 2000 the net assets and activities of the charitable trust Childnet International, which had been founded in 1995, were transferred to Childnet, having the same objects and trustees at that time.

● **Methods of appointment or election of Trustees**

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

Childnet had 7 trustees on the 1st of April 2024. There were no resignations or appointments in the year meaning Childnet still had 7 trustees at the year-end 31 March 2025.

Trustees are selected against a clear job description and criteria which have been updated by the CEO and Trustees over the last few years.

Trustees are recruited following periodic Trustee audits in which areas of expertise are reviewed and new candidates identified.

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

**Structure, governance and management (continued)**

• **Organisational structure and decision-making policies**

The Board of Childnet is made up of the people listed on the page 1 who have a range of relevant experience in child protection, education, marketing, and the computing, business training and telecommunications industries.

The Board delegates responsibility for the day-to-day management of the charity to the Chief Executive who is involved in all issues of strategic direction, management of staff and resources, policy, and with support from the Childnet Business Manager, the financial management of the organisation.

Childnet is run on a day-to-day basis by the Chief Executive Officer who reports to the Board of Trustees through the Chair of Trustees regularly. Trustees meet with the CEO and Business Manager (who is also the Company Secretary) formally 4 or 5 times a year. However, communication takes place between the chair and CEO on a regular basis. Reports are submitted from the CEO and Business Manager to each Trustee meeting outlining progress against targets and actions agreed. Full minutes of these meetings are taken and signed as an accurate record of each meeting at the beginning of the next meeting. Additionally, interim finance meetings are held as and when required.

The CEO and Business Manager have authority to carry out the duties of the organisation, as agreed in the business plan and budget at the start of each financial year (1st April – 31st March). This includes the employing of staff, expenditure to carry out agreed project work as well as communication within and outside of the organisation. Spending limits are set and all payments over £3,000 are additionally authorised by the Chair of Trustees.

The Chair of Trustees liaises with the CEO and Business Manager prior to each Trustees' meeting to review progress since the last meeting, including reviewing action points and matters arising, to set the agenda and to provide a report to the full Board of Trustees.

The Honorary Treasurer also meets (sometimes virtually) with the CEO and Business Manager before each Trustee's meeting to review progress on expenditure and income. Where needed a written report is submitted to the trustees as a further check and balance

• **Related party relationships**

Childnet seeks to co-operate with many agencies around the world who share the objective of promoting safe and fun internet use for children. This is an area that has continued to grow throughout the past year but none of these activities justify the reporting of a related party relationship or transaction.

Over this period Childnet did not operate any independent bodies or companies or trading subsidiaries. As an organisation Childnet has a few formal and informal partnerships with other charities, funders, and organisations. All formal partnerships and major contractual relationships are reviewed and approved by Trustees before signature.

As a member of the consortium that makes up the UK Safer Internet Centre, Childnet has a formal partnership agreement with both the SWGfL (South West Grid for Learning Trust) and the Internet Watch Foundation (IWF) in respect of these projects now part funded by Nominet (in previous years part funded by the EC (European Commission)).

Childnet is a member of the Anti-Bullying Alliance (ABA) and the Sex Education Forum (SEF).

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

**Structure, governance and management (continued)**

● **Financial risk management**

The Directors and Trustees acknowledge their responsibility for the management of risk and building on the previous full risk audits that the Trustees completed, they have continued to work with senior staff in identifying and managing risks which Childnet might face as well as the responses to these risks. Elements of this are reviewed annually.

To manage elements of potential risk, Childnet undertake a number of processes and financial management and risk analysis including:

- (i) Having an Honorary Treasurer on the Board (Kevin Franklin since March 2022) to review accounts, financial reporting, and business management.
- (ii) Engaging professional/legal services for HR and H&S matters.
- (iii) Ensuring that all new Childnet staff and trustees were checked by the Disclosure & Barring Service (DBS), with enhanced clearance where appropriate.
- (iv) Updating annually the Childnet Child Protection Policy in light of Childnet's own advice to others about moderation and online child protection.
- (v) Having access to Independent Financial Advisor in respect of pension and life assurance arrangements.
- (vi) Ensuring that all contracts signed by Childnet with sponsors or partners are reviewed by the Business Manager to ensure that there are proper safeguards in place for Childnet.

In addition, all The Directors and Trustees intend to revisit the risk assessment issues on a regular basis at Board meetings and continue to implement strategies to minimise the risks and ensure best practice.

● **Members' liability**

The Members of the Company guarantee to contribute an amount not exceeding £10 to the assets of the Company in the event of winding up.

**Plans for future periods**

Childnet is committed to the highest quality of operations (internal procedures, governance, staff training and development etc.). During the next 12 months the organization is continuing to keep in place and develop procedures which include:

- (i) Continuing to review the make-up of the Trustee body and recruit additional trustees
- (ii) Continuing to strengthen our internal monitoring and evaluation processes
- (iii) Ensuring that the organisation continues to have strong reference and participation from children and young people
- (iv) Strengthening the fundraising and promotion of the organisation with the appointment or appropriate outsourcing of fundraising personnel
- (v) Continuing to regularly review the strategic direction of the organisation
- (vi) Developing staff through regular training and supervision and ensure that all internal policies are constantly updated
- (vii) Formally review Childnet's international strategy

**Disclosure of information to auditors**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

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

**Auditors**

The auditors, Baldwin Scofield Ltd, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 17 December 2025 and signed on their behalf by:

**Mr Karl Hopwood**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

The Trustees (who are also the directors of the Company for the purposes 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 17 December 2025 and signed on its behalf by:

**Mr Karl Hopwood**

**CHILDNET**  
**(A company limited by guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CHILDNET**

**Opinion**

We have audited the financial statements of Childnet (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.



**CHILDNET**  
**(A company limited by guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CHILDNET (CONTINUED)**

**Other information**

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**CHILDNET**  
**(A company limited by guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CHILDNET (CONTINUED)**

**Auditors' responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant are those that relate to the reporting framework in conformity with the requirements of the Companies Act 2006 and the relevant direct and indirect tax compliance regulations in the United Kingdom.

We understood how Childnet is complying with those frameworks by making enquiries of management to understand how the charitable company maintains and communicates its policies and procedures in these areas and corroborated this by reviewing supporting documentation and minutes of meetings of those charged with governance.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur by considering the risk of management override to be a fraud risk. In addition, we considered the risk of management override by sampling from the entire population of journals, identifying specific transactions which did not meet our expectations based on specific criteria and investigated these to gain an understanding and then agree back to source documentation.

Based on this understanding we designed our audit procedures to identify noncompliance with such laws and regulations. Our procedures involved verifying that material transactions were recorded in compliance with Financial Reporting Standards in conformity with the requirements of the Companies Act 2006.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

**CHILDNET**  
**(A company limited by guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CHILDNET (CONTINUED)**

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

**Baldwin Scofield Ltd**  
Chartered Accountants  
Registered Auditors  
3 Newhouse Business Centre  
Old Crawley Road  
Horsham  
West Sussex  
RH12 4RU

17 December 2025

Baldwin Scofield Ltd are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**CHILDNET**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2025**

|   | Note | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|---|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>   |      |                                    |                                  |                             |                             |
| Donations and legacies  | 3    | 164,385                            | 422,636                          | 587,021                     | 694,785                     |
| Charitable activities   | 4    | 109,628                            | 40,051                           | 149,679                     | 194,175                     |
| Other trading activities  | 5    | -                                  | -                                | -                           | 4                           |
| Investments   | 6    | 2,135                              | -                                | 2,135                       | 2,064                       |
| <b>Total income</b>   |      | <b>276,148</b>                     | <b>462,687</b>                   | <b>738,835</b>              | <b>891,028</b>              |
| <b>Expenditure on:</b>  |      |                                    |                                  |                             |                             |
| Raising funds   | 7    | 761                                | -                                | 761                         | 2,188                       |
| Charitable activities   | 8    | 209,818                            | 565,572                          | 775,390                     | 1,020,784                   |
| <b>Total expenditure</b>  |      | <b>210,579</b>                     | <b>565,572</b>                   | <b>776,151</b>              | <b>1,022,972</b>            |
| <b>Net income/(expenditure)</b>   |      | <b>65,569</b>                      | <b>(102,885)</b>                 | <b>(37,316)</b>             | <b>(131,944)</b>            |
| Transfers between funds   | 18   | (107,192)                          | 107,192                          | -                           | -                           |
| <b>Net movement in funds before other<br/>recognised gains/(losses)</b> |      | <b>(41,623)</b>                    | <b>4,307</b>                     | <b>(37,316)</b>             | <b>(131,944)</b>            |
| <b>Other recognised gains/(losses):</b>                                 |      |                                    |                                  |                             |                             |
| Other gains   |      | 42                                 | -                                | 42                          | -                           |
| <b>Net movement in funds</b>  |      | <b>(41,581)</b>                    | <b>4,307</b>                     | <b>(37,274)</b>             | <b>(131,944)</b>            |
| <b>Reconciliation of funds:</b>   |      |                                    |                                  |                             |                             |
| Total funds brought forward   |      | 126,010                            | -                                | 126,010                     | 257,954                     |
| Net movement in funds   |      | (41,581)                           | 4,307                            | (37,274)                    | (131,944)                   |
| <b>Total funds carried forward</b>                                      |      | <b>84,429</b>                      | <b>4,307</b>                     | <b>88,736</b>               | <b>126,010</b>              |

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 21 to 36 form part of these financial statements.

**CHILDNET**  
(A company limited by guarantee)  
REGISTERED NUMBER: 03958416

**BALANCE SHEET**  
**AS AT 31 MARCH 2025**

|  | Note | 2025<br>£            | 2024<br>£             |
|--|------|----------------------|-----------------------|
| <b>Fixed assets</b>                            |      |                      |                       |
| Tangible assets                                | 13   | 1,816                | 4,811                 |
| Investments                                    | 14   | 1                    | 1                     |
|  |      | <u>1,817</u>         | <u>4,812</u>          |
| <b>Current assets</b>                          |      |                      |                       |
| Debtors  | 15   | 115,946              | 172,114               |
| Cash at bank and in hand                       |      | 88,946               | 110,496               |
|  |      | <u>204,892</u>       | <u>282,610</u>        |
| <b>Current liabilities</b>                     |      |                      |                       |
| Creditors: amounts falling due within one year | 16   | (117,973)            | (161,412)             |
|  |      | <u>86,919</u>        | <u>121,198</u>        |
| <b>Net current assets</b>                      |      | <u>86,919</u>        | <u>121,198</u>        |
| <b>Total net assets</b>                        |      | <u><u>88,736</u></u> | <u><u>126,010</u></u> |
| <b>Charity funds</b>                           |      |                      |                       |
| Restricted funds                               | 18   | 4,307                | -                     |
| Unrestricted funds                             | 18   | 84,429               | 126,010               |
|  |      | <u>88,736</u>        | <u>126,010</u>        |
| <b>Total funds</b>                             |      | <u><u>88,736</u></u> | <u><u>126,010</u></u> |

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 145 of the Charities Act 2011.

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

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

The financial statements were approved and authorised for issue by the Trustees on 17 December 2025 and signed on their behalf by:

**Mr Kevin Franklin**

The notes on pages 21 to 36 form part of these financial statements.

**CHILDNET**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2025**

|  | <b>2025</b><br>£ | <b>2024</b><br>£ |
|--|------------------|------------------|
| <b>Cash flows from operating activities</b>                |                  |                  |
| Net cash used in operating activities                      | <b>(21,592)</b>  | <b>(195,780)</b> |
| <b>Cash flows from investing activities</b>                |                  |                  |
| Proceeds from the sale of tangible fixed assets            | <b>42</b>        | -                |
| Purchase of tangible fixed assets                          | -                | <b>(3,719)</b>   |
| <b>Net cash provided by/(used in) investing activities</b> | <b>42</b>        | <b>(3,719)</b>   |
| <b>Cash flows from financing activities</b>                |                  |                  |
| <b>Net cash provided by financing activities</b>           | -                | -                |
| <b>Change in cash and cash equivalents in the year</b>     | <b>(21,550)</b>  | <b>(199,499)</b> |
| Cash and cash equivalents at the beginning of the year     | <b>110,496</b>   | <b>309,995</b>   |
| <b>Cash and cash equivalents at the end of the year</b>    | <b>88,946</b>    | <b>110,496</b>   |

The notes on pages 21 to 36 form part of these financial statements

**CHILDNET**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**1. General information**

The company is registered as a charitable company limited by guarantee (registered charity number 1080173) and was set up by a Memorandum of Association on 28 March 2000.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

**2.2 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**2.3 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. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**CHILDNET**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**2. Accounting policies (continued)**

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets costing £150 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

|                    |   |                   |
|--------------------|---|-------------------|
| Office equipment   | - | 25% straight line |
| Computer equipment | - | 33% straight line |

**2.6 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

**2.7 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.8 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.



**CHILDNET**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**2. Accounting policies (continued)**

**2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.10 Financial instruments**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.11 Pensions**

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

**2.12 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from donations and legacies**

|           | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Restricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> |
|-----------|--|--|---------------------------------------|
| Donations | 108,966                                      | 35,278                                     | <b>144,244</b>                        |
| Grants    | 55,419                                       | 387,358                                    | <b>442,777</b>                        |
|           | <b>164,385</b>                               | <b>422,636</b>                             | <b>587,021</b>                        |

**CHILDNET**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**3. Income from donations and legacies (continued)**

|           | <i>Unrestricted<br/>funds<br/>2024<br/>£</i> | <i>Restricted<br/>funds<br/>2024<br/>£</i> | <i>Total<br/>funds<br/>2024<br/>£</i> |
|-----------|--|--|---------------------------------------|
| Donations | 67,330                                       | -  | 67,330                                |
| Grants    | 138,162                                      | 489,293                                    | 627,455                               |
|           | <u>205,492</u>                               | <u>489,293</u>                             | <u>694,785</u>                        |

**4. Income from charitable activities**

|                                | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Restricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> |
|--------------------------------|--|--|---------------------------------------|
| Consultancy income             | 27,365                                       | 5,051                                      | <b>32,416</b>                         |
| Programme and other income     | 77,190                                       | 25,000                                     | <b>102,190</b>                        |
| Sponsorship income             | -  | 10,000                                     | <b>10,000</b>                         |
| Consultancy expenses recovered | 5,073  | -  | <b>5,073</b>                          |
|                                | <u>109,628</u>                               | <u>40,051</u>                              | <u><b>149,679</b></u>                 |

|                                | <i>Unrestricted<br/>funds<br/>2024<br/>£</i> | <i>Total<br/>funds<br/>2024<br/>£</i> |
|--------------------------------|--|---------------------------------------|
| Consultancy income             | 113,276                                      | 113,276                               |
| Programme and other income     | 74,663                                       | 74,663                                |
| Consultancy expenses recovered | 6,236  | 6,236                                 |
|                                | <u>194,175</u>                               | <u>194,175</u>                        |

**CHILDNET**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**5. Income from other trading activities**

**Income from non charitable trading activities**

|                         | <b>Total<br/>funds<br/>2025<br/>£</b> |
|-------------------------|---------------------------------------|
| Net income - Everyclick | -                                     |
|                         | <u>          </u>                     |

|                         | <i>Unrestricted<br/>funds<br/>2024<br/>£</i> | <i>Total<br/>funds<br/>2024<br/>£</i> |
|-------------------------|--|---------------------------------------|
| Net income - Everyclick | 4  | 4                                     |
|                         | <u>          </u>                            | <u>          </u>                     |

**6. Investment income**

|                                   | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> |
|-----------------------------------|--|---------------------------------------|
| Investment income - bank interest | 2,135  | 2,135                                 |
|                                   | <u>          </u>                            | <u>          </u>                     |

|                                   | <i>Unrestricted<br/>funds<br/>2024<br/>£</i> | <i>Total<br/>funds<br/>2024<br/>£</i> |
|-----------------------------------|--|---------------------------------------|
| Investment income - bank interest | 2,064  | 2,064                                 |
|                                   | <u>          </u>                            | <u>          </u>                     |

**CHILDNET**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**7. Expenditure on raising funds**

**Costs of raising voluntary income**

|                      | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> |
|----------------------|--|---------------------------------------|
| Fundraising expenses | 761  | <b>761</b>                            |
|                      | <u>761</u>                                   | <u>761</u>                            |
|                      |  |                                       |
|                      | <i>Unrestricted<br/>funds<br/>2024<br/>£</i> | <i>Total<br/>funds<br/>2024<br/>£</i> |
| Fundraising expenses | 2,188  | 2,188                                 |
|                      | <u>2,188</u>                                 | <u>2,188</u>                          |

**8. Analysis of expenditure on charitable activities**

**Summary by fund type**

|                                       | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Restricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>2025<br/>£</b> |
|---------------------------------------|--|--|-----------------------------|
| Direct costs of charitable activities | 209,818                                      | 565,572                                    | <b>775,390</b>              |
|                                       | <u>209,818</u>                               | <u>565,572</u>                             | <u>775,390</u>              |
|                                       |  |  |                             |
|                                       | <i>Unrestricted<br/>funds<br/>2024<br/>£</i> | <i>Restricted<br/>funds<br/>2024<br/>£</i> | <i>Total<br/>2024<br/>£</i> |
| Direct costs of charitable activities | 300,514                                      | 720,270                                    | 1,020,784                   |
|                                       | <u>300,514</u>                               | <u>720,270</u>                             | <u>1,020,784</u>            |

**CHILDNET**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**9. Analysis of expenditure by activities**

|                                       | <b>Activities<br/>undertaken<br/>directly<br/>2025<br/>£</b> | <b>Support<br/>costs<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> |
|---------------------------------------|--|---|---------------------------------------|
| Direct costs of charitable activities | 683,307  | 92,083                                  | <b>775,390</b>                        |

|                                       | <i>Activities<br/>undertaken<br/>directly<br/>2024<br/>£</i> | <i>Support<br/>costs<br/>2024<br/>£</i> | <i>Total<br/>funds<br/>2024<br/>£</i> |
|---------------------------------------|--|---|---------------------------------------|
| Direct costs of charitable activities | 888,583  | 132,201                                 | 1,020,784                             |

**Analysis of direct costs**

|                    | <b>Activities<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> |
|--------------------|----------------------------------|---------------------------------------|
| Salaries and wages | 597,398                          | <b>597,398</b>                        |
| Staff costs        | 457                              | <b>457</b>                            |
| Hire of premises   | 12,283                           | <b>12,283</b>                         |
| Design and print   | 25,643                           | <b>25,643</b>                         |
| Motor and travel   | 1,529                            | <b>1,529</b>                          |
| Other direct costs | 45,997                           | <b>45,997</b>                         |
|                    | <u>683,307</u>                   | <u><b>683,307</b></u>                 |

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**NOTES TO THE FINANCIAL STATEMENTS  
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**9. Analysis of expenditure by activities (continued)**

**Analysis of direct costs (continued)**

|                    | <i>Activities<br/>2024<br/>£</i> | <i>Total<br/>funds<br/>2024<br/>£</i> |
|--------------------|----------------------------------|---------------------------------------|
| Salaries and wages | 754,716                          | 754,716                               |
| Staff costs        | 8,572                            | 8,572                                 |
| Consultancy        | 3,990                            | 3,990                                 |
| Hire of premises   | 20,817                           | 20,817                                |
| Design and print   | 64,657                           | 64,657                                |
| Motor and travel   | 35,831                           | 35,831                                |
|                    | <u>888,583</u>                   | <u>888,583</u>                        |

**Analysis of support costs**

|                                  | <b>Activities<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> |
|----------------------------------|----------------------------------|---------------------------------------|
| Rent and rates                   | 23,318                           | <b>23,318</b>                         |
| Heating and lighting             | 4,637                            | <b>4,637</b>                          |
| Postage, printing and stationery | 1,019                            | <b>1,019</b>                          |
| Telephone and communications     | 2,176                            | <b>2,176</b>                          |
| Publicity and marketing          | 10,976                           | <b>10,976</b>                         |
| IT support costs                 | 6,600                            | <b>6,600</b>                          |
| Website design and hosting       | 5,329                            | <b>5,329</b>                          |
| Exchange differences             | 620                              | <b>620</b>                            |
| Repairs and renewals             | 450                              | <b>450</b>                            |
| Bank charges and interest        | 759                              | <b>759</b>                            |
| Professional HR Costs            | 9,275                            | <b>9,275</b>                          |
| Computer costs                   | 1,799                            | <b>1,799</b>                          |
| Subscriptions                    | 661                              | <b>661</b>                            |
| Office costs                     | 16,642                           | <b>16,642</b>                         |
| Governance costs                 | 7,822                            | <b>7,822</b>                          |
|                                  | <u>92,083</u>                    | <u><b>92,083</b></u>                  |

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**NOTES TO THE FINANCIAL STATEMENTS  
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**9. Analysis of expenditure by activities (continued)**

**Analysis of support costs (continued)**

|                                  | <i>Activities<br/>2024<br/>£</i> | <i>Total<br/>funds<br/>2024<br/>£</i> |
|----------------------------------|----------------------------------|---------------------------------------|
| Rent and rates                   | 23,019                           | 23,019                                |
| Heating and lighting             | 5,833                            | 5,833                                 |
| Postage, printing and stationery | 2,636                            | 2,636                                 |
| Telephone and communications     | 2,553                            | 2,553                                 |
| Publicity and marketing          | 35,537                           | 35,537                                |
| IT support costs                 | 4,931                            | 4,931                                 |
| Website design and hosting       | 12,433                           | 12,433                                |
| Exchange differences             | 507                              | 507                                   |
| Repairs and renewals             | 1,977                            | 1,977                                 |
| Bank charges and interest        | 986                              | 986                                   |
| Professional HR Costs            | 5,678                            | 5,678                                 |
| Computer costs                   | 11,955                           | 11,955                                |
| Subscriptions                    | 691                              | 691                                   |
| Office costs                     | 12,943                           | 12,943                                |
| Governance costs                 | 10,522                           | 10,522                                |
|                                  | <u>132,201</u>                   | <u>132,201</u>                        |

**10. Auditors' remuneration**

|  | <b>2025<br/>£</b>   | <b>2024<br/>£</b>   |
|--|---------------------|---------------------|
| Fees payable to the Company's auditor for the audit of the Company's annual accounts | <u><b>6,000</b></u> | <u><b>5,710</b></u> |

**11. Staff costs**

|  | <b>2025<br/>£</b>     | <b>2024<br/>£</b>     |
|--|-----------------------|-----------------------|
| Wages and salaries                                   | <b>512,365</b>        | 634,254               |
| Social security costs                                | <b>35,477</b>         | 59,887                |
| Contribution to defined contribution pension schemes | <b>49,556</b>         | 60,575                |
|  | <u><b>597,398</b></u> | <u><b>754,716</b></u> |

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**11. Staff costs (continued)**

The average number of persons employed by the Company during the year was as follows:

|                                       | <b>2025<br/>No.</b> | <i>2024<br/>No.</i> |
|---------------------------------------|---------------------|---------------------|
| Charity operations and administration | <b>13</b>           | <i>17</i>           |

No employee received remuneration amounting to more than £60,000 in either year.

**12. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (*2024 - £NIL*).

During the year ended 31 March 2025, no Trustee expenses have been incurred (*2024 - £NIL*).

**13. Tangible fixed assets**

|                          | <b>Office<br/>equipment<br/>£</b> | <b>Computer<br/>equipment<br/>£</b> | <b>Total<br/>£</b> |
|--------------------------|-----------------------------------|-------------------------------------|--------------------|
| <b>Cost or valuation</b> |                                   |                                     |                    |
| At 1 April 2024          | <b>17,078</b>                     | <b>37,517</b>                       | <b>54,595</b>      |
| Disposals                | -                                 | <b>(11,449)</b>                     | <b>(11,449)</b>    |
| At 31 March 2025         | <b>17,078</b>                     | <b>26,068</b>                       | <b>43,146</b>      |
| <b>Depreciation</b>      |                                   |                                     |                    |
| At 1 April 2024          | <b>15,606</b>                     | <b>34,178</b>                       | <b>49,784</b>      |
| Charge for the year      | <b>1,027</b>                      | <b>1,968</b>                        | <b>2,995</b>       |
| On disposals             | -                                 | <b>(11,449)</b>                     | <b>(11,449)</b>    |
| At 31 March 2025         | <b>16,633</b>                     | <b>24,697</b>                       | <b>41,330</b>      |
| <b>Net book value</b>    |                                   |                                     |                    |
| At 31 March 2025         | <b>445</b>                        | <b>1,371</b>                        | <b>1,816</b>       |
| <i>At 31 March 2024</i>  | <i>1,472</i>                      | <i>3,339</i>                        | <i>4,811</i>       |



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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**14. Fixed asset investments**

|                          | Unlisted<br>investments<br>£ |
|--------------------------|------------------------------|
| <b>Cost or valuation</b> |                              |
| At 1 April 2024          | 1                            |
|                          | <hr/>                        |
| At 31 March 2025         | 1                            |
|                          | <hr/> <hr/>                  |
| <b>Net book value</b>    |                              |
| At 31 March 2025         | 1                            |
|                          | <hr/>                        |
| At 31 March 2024         | 1                            |
|                          | <hr/> <hr/>                  |

**15. Debtors**

|                                | 2025<br>£   | 2024<br>£   |
|--------------------------------|-------------|-------------|
| <b>Due within one year</b>     |             |             |
| Trade debtors                  | 112,915     | 75,102      |
| Other debtors                  | 1,141       | 1,695       |
| Prepayments and accrued income | 1,890       | 95,317      |
|                                | <hr/>       | <hr/>       |
|                                | 115,946     | 172,114     |
|                                | <hr/> <hr/> | <hr/> <hr/> |

**16. Creditors: Amounts falling due within one year**

|                                    | 2025<br>£   | 2024<br>£   |
|------------------------------------|-------------|-------------|
| Bank overdrafts                    | -           | 2,624       |
| Trade creditors                    | 11,620      | 9,923       |
| Other taxation and social security | 21,056      | 23,653      |
| Pension contributions payable      | -           | 5,859       |
| Accruals and deferred income       | 85,297      | 119,353     |
|                                    | <hr/>       | <hr/>       |
|                                    | 117,973     | 161,412     |
|                                    | <hr/> <hr/> | <hr/> <hr/> |

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**17. Financial instruments**

|  | <b>2025</b><br>£     | <b>2024</b><br>£      |
|--|----------------------|-----------------------|
| <b>Financial assets</b>  |                      |                       |
| Financial assets measured at fair value through income and expenditure | <b><u>88,947</u></b> | <b><u>110,497</u></b> |

Financial assets measured at fair value through income and expenditure comprises balances held by the bank.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**18. Statement of funds**

**Statement of funds - current year**

|                           | Balance at 1<br>April 2024<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Gains/<br>(Losses)<br>£ | Balance at<br>31 March<br>2025<br>£ |
|---------------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------|-------------------------------------|
| <b>Unrestricted funds</b> |                                 |                |                  |                          |                         |                                     |
| General Funds - all funds | 126,010                         | 276,148        | (210,579)        | (107,192)                | 42                      | 84,429                              |
| <b>Restricted funds</b>   |                                 |                |                  |                          |                         |                                     |
| MPA International Film    | -                               | -              | (6,450)          | 6,450                    | -                       | -                                   |
| Facebook deSHAME          | -                               | 3,426          | (4,569)          | 1,143                    | -                       | -                                   |
| Nominent Enhance          | -                               | 11,783         | (1,959)          | (9,824)                  | -                       | -                                   |
| Tech Co                   | -                               | 10,372         | (6,065)          | -                        | -                       | 4,307                               |
| Nominet UKSIC 9           | -                               | 437,106        | (546,529)        | 109,423                  | -                       | -                                   |
|                           | -                               | 462,687        | (565,572)        | 107,192                  | -                       | 4,307                               |
| <b>Total of funds</b>     | <b>126,010</b>                  | <b>738,835</b> | <b>(776,151)</b> | <b>-</b>                 | <b>42</b>               | <b>88,736</b>                       |

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**18. Statement of funds (continued)**

**Statement of funds - prior year**

|                                       | <i>Balance at<br/>1 April 2023<br/>£</i> | <i>Income<br/>£</i>        | <i>Expenditure<br/>£</i>       | <i>Transfers<br/>in/out<br/>£</i> | <i>Balance at<br/>31 March<br/>2024<br/>£</i> |
|---------------------------------------|--|----------------------------|--------------------------------|-----------------------------------|---|
| <b>Unrestricted funds</b>             |  |                            |                                |                                   |   |
| General fund                          | 252,520                                  | 401,735                    | (302,702)                      | (225,543)                         | 126,010                                       |
|                                       | <hr/>                                    | <hr/>                      | <hr/>                          | <hr/>                             | <hr/>   |
| <b>Restricted funds</b>               |  |                            |                                |                                   |   |
| DCMS Media Literacy<br>Programme Fund | 5,434                                    | 2,100                      | (7,534)                        | -                                 | -   |
| UK Safer Internet Centre              | -  | 422,168                    | (613,722)                      | 191,554                           | -   |
| Youth Advisory Board                  | -  | 33,011                     | (58,548)                       | 25,537                            | -   |
| Nominet enhancements                  | -  | 11,440                     | (19,892)                       | 8,452                             | -   |
| International film                    | -  | 12,500                     | (12,500)                       | -                                 | -   |
| deSHAME extension                     | -  | 8,074                      | (8,074)                        | -                                 | -   |
|                                       | <hr/>                                    | <hr/>                      | <hr/>                          | <hr/>                             | <hr/>   |
|                                       | 5,434                                    | 489,293                    | (720,270)                      | 225,543                           | -   |
|                                       | <hr/>                                    | <hr/>                      | <hr/>                          | <hr/>                             | <hr/>   |
| <b>Total of funds</b>                 | <hr/> <b>257,954</b> <hr/>               | <hr/> <b>891,028</b> <hr/> | <hr/> <b>(1,022,972)</b> <hr/> | <hr/> <b>-</b> <hr/>              | <hr/> <b>126,010</b> <hr/>                    |

**19. Summary of funds**

**Summary of funds - current year**

|                  | <b>Balance at 1<br/>April 2024<br/>£</b> | <b>Income<br/>£</b> | <b>Expenditure<br/>£</b> | <b>Transfers<br/>in/out<br/>£</b> | <b>Gains/<br/>(Losses)<br/>£</b> | <b>Balance at<br/>31 March<br/>2025<br/>£</b> |
|------------------|--|---------------------|--------------------------|-----------------------------------|----------------------------------|---|
| General funds    | 126,010                                  | 276,148             | (210,579)                | (107,192)                         | 42                               | 84,429  |
| Restricted funds | -  | 462,687             | (565,572)                | 107,192                           | -                                | 4,307   |
|                  | <hr/>                                    | <hr/>               | <hr/>                    | <hr/>                             | <hr/>                            | <hr/>   |
|                  | <b>126,010</b>                           | <b>738,835</b>      | <b>(776,151)</b>         | <b>-</b>                          | <b>42</b>                        | <b>88,736</b>                                 |
|                  | <hr/>                                    | <hr/>               | <hr/>                    | <hr/>                             | <hr/>                            | <hr/>   |

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**19. Summary of funds (continued)**

**Summary of funds - prior year**

|                  | <i>Balance at<br/>1 April 2023<br/>£</i> | <i>Income<br/>£</i> | <i>Expenditure<br/>£</i> | <i>Transfers<br/>in/out<br/>£</i> | <i>Balance at<br/>31 March<br/>2024<br/>£</i> |
|------------------|--|---------------------|--------------------------|-----------------------------------|---|
| General funds    | 252,520                                  | 401,735             | (302,702)                | (225,543)                         | 126,010                                       |
| Restricted funds | 5,434                                    | 489,293             | (720,270)                | 225,543                           | -   |
|                  | <u>257,954</u>                           | <u>891,028</u>      | <u>(1,022,972)</u>       | <u>-</u>                          | <u>126,010</u>                                |

**20. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

|                               | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Restricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> |
|-------------------------------|--|--|---------------------------------------|
| Tangible fixed assets         | 1,816  | -  | 1,816                                 |
| Fixed asset investments       | 1  | -  | 1                                     |
| Current assets                | 200,585                                      | 4,307                                      | 204,892                               |
| Creditors due within one year | (117,973)                                    | -  | (117,973)                             |
| <b>Total</b>                  | <u>84,429</u>                                | <u>4,307</u>                               | <u>88,736</u>                         |

**Analysis of net assets between funds - prior year**

|                               | <i>Unrestricted<br/>funds<br/>2024<br/>£</i> | <i>Total<br/>funds<br/>2024<br/>£</i> |
|-------------------------------|--|---------------------------------------|
| Tangible fixed assets         | 4,811  | 4,811                                 |
| Fixed asset investments       | 1  | 1                                     |
| Current assets                | 282,610                                      | 282,610                               |
| Creditors due within one year | (161,412)                                    | (161,412)                             |
| <b>Total</b>                  | <u>126,010</u>                               | <u>126,010</u>                        |

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**21. Reconciliation of net movement in funds to net cash flow from operating activities**

|   | 2025<br>£       | 2024<br>£        |
|---|-----------------|------------------|
| Net expenditure for the year (as per Statement of Financial Activities) | <b>(37,316)</b> | <b>(131,944)</b> |
| <b>Adjustments for:</b>   |                 |                  |
| Depreciation charges  | <b>2,995</b>    | <b>4,072</b>     |
| Decrease in debtors   | <b>56,168</b>   | <b>38,553</b>    |
| Decrease in creditors   | <b>(43,439)</b> | <b>(106,461)</b> |
| <b>Net cash used in operating activities</b>                            | <b>(21,592)</b> | <b>(195,780)</b> |

**22. Analysis of cash and cash equivalents**

|  | 2025<br>£     | 2024<br>£      |
|--|---------------|----------------|
| Cash in hand                           | <b>88,946</b> | <b>110,496</b> |
| <b>Total cash and cash equivalents</b> | <b>88,946</b> | <b>110,496</b> |

**23. Analysis of changes in net debt**

|                                     | At 1 April<br>2024<br>£ | Cash flows<br>£ | At 31 March<br>2025<br>£ |
|-------------------------------------|-------------------------|-----------------|--------------------------|
| Cash at bank and in hand            | <b>110,496</b>          | <b>(21,550)</b> | <b>88,946</b>            |
| Bank overdrafts repayable on demand | <b>(2,624)</b>          | <b>2,624</b>    | <b>-</b>                 |
| Debt due within 1 year              | <b>(5,859)</b>          | <b>5,859</b>    | <b>-</b>                 |
|                                     | <b>102,013</b>          | <b>(13,067)</b> | <b>88,946</b>            |

**24. Pension commitments**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £49,556 (2024 - £60,575).

£nil (2024 - £nil) was payable to the fund at the balance sheet date and is included in creditors.

