

ECPAT UK
(A Company Limited by Guarantee)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025

Registered Charity Commission No: 1104948

Registered Company No: 05061385



Cocke, Vellacott & Hill
CHARTERED ACCOUNTANTS

INDEX TO THE FINANCIAL STATEMENTS

	<u>Pages</u>
Legal and administrative information	1
Report of the trustees	2 - 12
Independent auditor's report	13 - 15
Statement of financial activities	16 - 17
Statement of financial position	18
Statement of cash flows	19
Notes to the accounts	20 - 30

LEGAL AND ADMINISTRATIVE INFORMATION

Principal address and registered office	34 Wharf Road London N1 7GR
Registered charity commission number	1104098
Registered company number	05061385
Trustees/Board of directors	Elizabeth Barratt (Chair) Geoffrey Stephen Corre Renata de Groot Nicola Guy Annabel Jean Charlotte Mullin Eleanor Roseanna Alexander (Appointed 5 August 2025) Chad Lance Hemady (Appointed 5 August 2025)
Bankers	The Co-operative Bank PO Box 250 Delf House South Way Skelmersdale WN8 6WT
Auditors	Cocke, Vellacott & Hill Chartered Accountants Unit 15 City Business Centre Lower Road LONDON SE16 2XB

REPORT OF THE TRUSTEES (incorporating Directors' Report) for the year ended 31 March 2025

The trustees of the charity (who are also the directors of the company for the purposes of company law) present their report and financial statements for the year ended 31 March 2025. The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the accounting policies set out in Note 2 to the financial statements and comply with the company's Memorandum and Articles of Association, the Companies Act 2006, and the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

1. Message from our Chair

I am pleased to present my fifth annual report as the Chair of the ECPAT UK Board. The report highlights just some of our key achievements over the past year and demonstrates the difference we are making with your support. Reflecting on all we have achieved together in extraordinarily challenging times, I am struck by the sense of solidarity and positive relationships that ECPAT UK embodies as part of our unique and authentic value driven approach. It is an approach to achieving change, infused with compassion and kindness, that is collaborative, rights based, child centred and trauma informed. It contrasts sharply with the hostile, and anti-immigrant sentiment that is shaping political debate and decision-making and the rise in visible far-right activity across the UK, which is directly affecting the lives of the young people we work with and for - endangering their safety and wellbeing and that of our staff and volunteers.

This year we have seen the impact of the Nationality and Borders Act 2022 which introduced some of the most far-reaching reforms to the UK's asylum and anti-trafficking systems in recent years, many undermining safeguards for children. In the summer of 2024 charities and lawyers were forced to take additional security measures, cancel events and close services in the wake of the Southport riots and throughout the year we have seen protests outside Home Office hotels and attacks on individuals.

We are so grateful for our brilliantly supportive funders, and their continued vital moral and financial support in these times - funders that really understand our rights based and integrated approach to creating change and put their trust and confidence in our work. We remain even more committed to our direct work with child victims of trafficking, our training and practice development with the multi-agency services that safeguard and support them and our evidence based and collaborative approach to research, policy, advocacy and campaigning. Our defence of the fundamental human rights that protect us all is unwavering. We are strengthened by our supporters, partners, donors and public awareness and concern for the needs of child victims.

As we set out in our *Call to Action to Combat Trafficking* in July 2024, efforts must be stepped up in identifying, protecting and caring for children who are victims of trafficking and exploitation in all its forms. The announcement this year of a public inquiry into the trafficking and exploitation of children in the UK by groups of men arising from the Casey Review, is sobering to say the least – unless there is a concerted cross-government and UK wide strategy child trafficking will continue to be a problem.

We remain committed to strengthening participation and providing more structure and opportunity for accountability to our Youth Advisory Group (YAG) and to strengthening our governance. We continue to be inspired and led by our YAG and all of the young people we work with, to remain steadfast in our commitment to meaningful and ethical participation and collaboration with young people. In July 2025, we successfully recruited two new trustees following a targeted recruitment campaign to encourage more young people and survivors of exploitation to join the Board.

We are committed to our unique and integrated approach to finding lasting solutions to the challenges children and young people face and to working together to create a world in which children everywhere enjoy their rights to be protected and to lives free from trafficking and exploitation.

I am proud to lead an organisation that has this unwavering focus and give huge thanks to every member of the fantastic ECPAT UK team - our staff and volunteers, donors, funders, partners, campaigners, supporters and ambassadors and my fellow trustees, for the many achievements and the great dedication that has kept the charity adapting and thriving.

REPORT OF THE TRUSTEES (incorporating Directors' Report) (continued) for the year ended 31 March 2025

Most importantly I thank the children and young people we stand with and who inspire us every day to work together for a safer and better world.

Liz Barratt, Chair

2. Who we are

ECPAT UK is the UK's leading charity working to ensure that children everywhere enjoy their rights to protection and to lives free from trafficking and exploitation. Established in 1994 the organisation was the first in the UK with this dedicated focus on tackling child exploitation. Over 30 years of experience has set us apart as the leading UK authority on the issue.

We have a unique focus on children's rights at the intersection of the full range of issues that impact child victims of trafficking, including displacement and immigration, trauma and abuse, criminalisation and alienation, care and protection. This focus allows us to highlight the systemic issues that continue to leave children unprotected and at risk of exploitation.

Our vision

Children everywhere enjoy their rights to be protected and to lives free from exploitation, trafficking and modern slavery

Our mission

We promote and uphold children's rights to protection, provision and participation in the UK and outside of the UK by:

- Researching, informing and educating about child trafficking and exploitation
- Increasing awareness of and campaigning to end child trafficking and exploitation based on our insights and evidence
- Standing with children and young people affected by exploitation
- Working collaboratively with young people and others for evidence-based change

Our values and approach

Our work is rights based, child centred, trauma informed and guided by the meaningful and ethical participation of the young people we support

- **Rights based:** we respect and promote human rights with a focus on every child's fundamental human right to be protected from trafficking and exploitation, to have access to the provision of services and support they need to fully enjoy their rights and freedoms and to participate in all decisions affecting them.
- **Child centred:** we elevate children's interests, rights, and views in all of our work and consider the impact of decisions and processes on children and young people, promoting their best interests and wellbeing and working with them to seek and promote change
- **Trauma informed:** we recognise the likelihood and impact of trauma in most people's lives as well as the specific needs of child victims of abuse and aim to create environments that promote Safety, Collaboration, Empowerment, Trust, Choice

We have a collaborative approach in the UK and internationally as part of the [ECPAT International](#) network of 109 partner organisations working to end child exploitation in 96 countries. This enables us to see the bigger picture, spot trends and develop collaborative responses.

Our charitable objectives:

The Charity's objectives ("the Objects") are "to relieve those children in need as the trustees determine from time to time and to advance education in particular but not exclusively by raising awareness on the international aspects of the commercial sexual exploitation of children, to thereby protect such individuals from harm and preventing their suffering."

This is achieved through our charitable activities and programmes as set out within this report:

- Policy, Research and Campaigning
- Youth Programme
- Training and Practice Development

REPORT OF THE TRUSTEES (incorporating Directors' Report) (continued)
for the year ended 31 March 2025

3. Child trafficking and exploitation in 2024-25

Child trafficking – the recruitment, transportation, transfer, harbouring or receipt of a child for the purpose of exploitation, continues to be a pressing issue in the UK. Both UK nationals and foreign children face various forms of this abuse, including sexual, labour and criminal exploitation and domestic servitude. Exploiters prey on children's dependence and trust, often manipulating them through threats or emotional control, especially targeting those in poverty, abuse, or neglect, those separated and displaced and those on the move.

The full year statistics for 2024, saw 5,999 potential victims exploited as children identified¹ through the National Referral Mechanism (NRM) - the UK's official system for identifying victims of trafficking and modern slavery. This is the first time the number of child referrals has dropped following a five-year surge. This is not the full picture in relation to child trafficking and exploitation. The latest full year English local authority children in need assessment data for 2024-25 shows that criminal exploitation was identified as a factor in the lives of 16,250 children and child sexual exploitation for 12,400 children. The disparity in these numbers and those recorded by the NRM is despite a mandatory need to report to the NRM.

Overall and across all age ranges, 2024 saw a record high in the number of potential victims of modern slavery referred to the NRM – 19,125 people were referred, an increase of 13% compared to 2023 (16,990). For the first time, the number of potential victims reporting exploitation took place overseas (44%; 8,372) has overtaken the number of potential victims reporting exploitation that took place exclusively in the UK (43%; 8,268).

Children accounted for 31% of all referrals to the NRM and in line with previous years, most of all child referrals to the NRM were of UK nationals (74%), followed by children from Albania, Vietnam, Eritrea and Sudan. For child victims, 78% (4,677) were male and 22% (1,306) were female. Children were most commonly referred to the NRM as potential victims of criminal exploitation (48%), including drug-related crimes often linked to "County Lines" exploitation, as has been the case since the final quarter of 2019 when the government began categorising criminal exploitation as a distinct exploitation type.

Overall, 2024 saw the lowest proportion of positive reasonable grounds decisions made in a single year since the NRM began, consistent with the changes in 2023, when the Home Office updated and revised the threshold for making reasonable grounds decisions as a result of the Nationality and Borders Act 2022. The reasonable grounds decision is an initial decision on cases referred into the NRM, about whether the Home Office determines there are reasonable grounds to believe someone is a victim of modern slavery. For children, this has proved especially damaging given the limited evidence available at such an early stage of the process. The revised threshold resulted in a sharp rise in negative RG decisions up from 10% in 2022 to 20% in 2024, particularly for cases involving overseas exploitation.

4. An integrated approach to achieving change

ECPAT UK is the UK's leading charity campaigning against child trafficking and for children's rights, playing a leading role in influencing law and policy on child trafficking in the UK and holding the government to account for its policies, legislation, and their impact on victims of child trafficking. We do this through an integrated model across three programmes of work developing evidence-based solutions informed by research, understanding and listening to the experiences of child victims and to practitioners to form the basis of our policy recommendations to governments, parliamentarians and other decision makers.

¹ Home Office. (2024). Modern Slavery: National Referral Mechanism and Duty to Notify Statistics UK, end of year summary 2023.

REPORT OF THE TRUSTEES (incorporating Directors' Report) (continued)
for the year ended 31 March 2025

Policy, Research and Campaigns Programme to improve legislation, policy and frontline practice, using evidence from our research, direct practice and training. We actively engage and collaborate on 15 civil society engagement groups including the Home Office Modern Slavery Engagement Forum (MSEF) Core Group, Home Office Asylum Stakeholder Engagement Group (SEG) children's subgroup, International NGO Advisory Group to the CEOP Command, National Crime Agency, Anti-trafficking Monitoring Group

Youth Programme providing frontline support for child victims through participative, trauma informed, culturally sensitive and gender specific approaches. We provide a safe environment for peer support groups, mentoring, therapy, ESOL (English as a Second Language) and practical support promoting healthy relationships, community, recovery and stable futures. We support around 100 young victims of trafficking at any one time, aged 15-25, with an award-winning practice model unique to ECPAT UK.

Training and Practice Development Programme providing specialist, practical training, information and capacity building on child protection, safeguarding and child trafficking and exploitation for a wide range of professionals working with at-risk children to build the capacity of a wide range of frontline professionals to improve care and support for trafficked children, prevent exploitation and trafficking, and better support child victims.

5. Key achievements

The year was dominated by the UK general election and a new government in July 2024. This followed a series of significant policy changes by the previous government which dismantled hard won rights and entitlements for child victims of trafficking. As the new UK government took office we urged immediate and decisive action to address ongoing failures and to uphold the rights of child victims in our Call to Action to Combat Child Trafficking developed with our Youth Advisory Group, which plays a significant role in shaping our priorities and all of our work, sharing their views and experiences and helping to shape public discussions, challenging harmful reporting and imagery, as well as co-delivery of our training and public events. **Highlights of the year include:**

- We continued to work collaboratively with the anti-slavery sector including as members of the Anti-Trafficking Monitoring Group (ATMG), to warn about the harmful conflation of modern slavery and immigration control. In April 2024, we wrote to the Prime Minister about the passing of the Safety of Rwanda (Asylum and Immigration) Act 2024 warning that it breached international law and put victims at risk, eroding protections and support. The Act will be repealed by the Border Security, Asylum and Immigration Bill introduced in January 2025.
- In May 2024 we published a briefing with the ATMG with new data revealing alarming numbers of child victims of modern slavery turning 18 excluded from support. Breaking the Barriers highlights that in 2022, 70% of children turning 18 either withdrew from the National Referral Mechanism (NRM) or had their cases suspended, rendering them ineligible for essential support. This led to a modest change in the Statutory Guidance on Modern Slavery and a commitment to consider further changes including reviewing the consent process for children in the NRM as they transition to 18.
- In May 2024, we welcomed the findings of the evaluation of a scheme piloting the transfer of National Referral Mechanism (NRM) decision making on children's status as victims of trafficking from central government to local safeguarding partners. The pilot was launched in 2021 following our joint report with the Office of the Independent Anti-Slavery Commissioner. The pilot initially included 10 sites, expanded to ten additional sites in April 2023 across 30 local authorities in England, Scotland and Wales, with a further seven areas joining from November 2025. We continue to urge its full rollout and truly child-centred decision-making across the UK.

REPORT OF THE TRUSTEES (incorporating Directors' Report) (continued)
for the year ended 31 March 2025

- In May 2024, the UK government published the evaluation of changes to the Independent Child Trafficking Guardian (ICTG) service recommending national rollout of post 18 ICTG support to young people to support their transition to adulthood and one-to-one support to child victims who have a figure of parental responsibility for them in the UK. The UK government has committed through the recent tender for the ICTG service to full rollout across England and Wales – something we have been calling for since the enactment of Modern Slavery Act 2015 which established this entitlement.
- In June 2024, the High Court issued its final ruling in the case brought by ECPAT UK on the use of hotels to accommodate unaccompanied children. The judgment, once again, emphasised that local authorities cannot derogate from their duties under the Children Act 1989 and that both the Home Office and Kent County Council must take all steps to ensure that the unlawful situation never arises again. The hotels closed in January following an earlier High Court ruling in our case. During their operation, 440 children went missing with around 111 still missing when last reported in March 2024. We also published a new briefing summarising the legal challenge and highlighting the remaining challenges which has been shared to policy makers including all key civil servants in the Home Office and Department for Education as well as parliamentarians across the political spectrum.
- In June 2024, our Esmée Fairbairn funded social work-led project Care for Every Child ended. The project provided support for unaccompanied children and young people unlawfully denied care and accommodated by the Home Office in the hotels. Operating nationwide, this project's aim was to ensure that the rights and entitlements of children and young people were met, with a primary focus on ensuring they are being looked after in appropriate accommodation within statutory legislation and frameworks.
- In July 2024, we welcomed some of the measures announced in the King's Speech and indicated our specific interest in a number of announced bills affecting the response to child trafficking, including the Crime and Policing Bill, the Children's Wellbeing and Schools Bill and the Border Security Asylum and Immigration Bill. We have worked on each one respectively throughout the year, pushing for improvements to children's rights.
- Also in July 2024 we wrote to relevant ministers in the new UK government as well as all MPs in the new parliament with our Call to Action to Combat Child Trafficking and asking them to:
 1. **Commit to ending all forms of child exploitation:** develop a comprehensive UK-wide strategy to prevent and tackle child trafficking and modern slavery that prioritises prevention, protection, and care, ensuring a cohesive response across all sectors.
 2. **Ensure adequate funding and resources:** all authorities involved in safeguarding children must be adequately funded to address and respond effectively to child trafficking.
 3. **Resource local authorities for care and protection:** local authority children's services need sufficient funding to provide necessary care and protection.
 4. **Align immigration functions with child protection:** child victims of trafficking should receive immigration leave upon a positive National Referral Mechanism (NRM) decision, with a minimum of five years and a path to indefinite leave to remain, prioritising their best interests.
 5. **Expand Independent Guardianship:** all separated children should have access to an independent statutory guardian to advocate for their needs and provide tailored support.
 6. **Reform the National Referral Mechanism:** decisions for children within the NRM should be made by local safeguarding partners.
 7. **End the criminalisation of exploited children:** recognise trafficked children as victims and prevent their criminalisation for actions resulting from exploitation.
 8. **Ensure access to specialist services:** trafficked children must have access to specialist advice and support tailored to their needs, including mental health services, as part of their care and pathway planning.
 9. **Support safe transitions to adulthood:** turning 18 must not mean a drop-off in support for trafficked children.

REPORT OF THE TRUSTEES (incorporating Directors' Report) (continued)
for the year ended 31 March 2025

10. **Provide access to justice:** address the crisis in legal aid to ensure all children have access to high-quality legal advice and remove barriers to prosecuting child trafficking offences.
- In July 2024 we published our research report with academics at University College London that found that housing lone children in Home Office child hotels, as occurred between 2021 and January 2024, increased their risks of trafficking and exploitation. The research investigated the risks of trafficking and exploitation among children seeking asylum in the UK by interviewing the young people themselves as well as professionals involved in their care, such as social workers, policy stakeholders, academics, lawyers, law enforcement, support workers, and NGO staff. The researchers found that Albanian boys were particularly vulnerable, making up a large proportion of the children who went missing from hotels.
 - In July and August 2024, we increased the range and frequency of activities in our Summer Programme and increased participation and engagement from young people, responding directly to their ideas and wishes and developing a programme that included a day trip to the seaside, a boat trip, a personalised tour of the Emirates Stadium, and Equine Therapy as well as our Summer Residential (Be the Change!) which took place in Gloucestershire over 3 nights in August. The feedback from the residential was that it enabled young people to relax, to rest, to have fun, and to connect to other people and create special memories. For many, it was the first time in months that they had enjoyed eating or had an appetite and been able to sleep well.
 - In October 2024 we began our major research project, funded by the Modern Slavery Policy and Evidence Centre. More than words: how definitions impact on the UK's response to child trafficking aimed to scope the current landscape regarding child definitions of human trafficking and modern slavery for four exploitation types (sexual, criminal, labour and domestic servitude) and develop policy recommendations to ensure a better response from safeguarding partners. The project was overseen by the Modern Slavery PEC and the Office of the Anti-Slavery Commissioner and combined a literature review and a legal analysis with new empirical research as well as analysis of quantitative data; an online survey of practitioners across all UK nations, 25 in-depth interviews, workshops with professionals and ECPAT UK's Youth Advisory Group. It is the first time ECPAT UK has undertaken such large-scale research singlehandedly – the report was published in July 2025 with much and sustained interest from policymakers in all four nations.
 - In October 2024 we were delighted to receive the news that our bid for funding from Coram had been successful for a cascade model of work focused on preventing homelessness. The funding was directed towards upskilling our staff around the issue of homelessness and housing for care leavers and those in the asylum system; developing our external training offer to support frontline professionals and participation of young people in the development and delivery of the new training module.
 - In December 2024 on Human Rights Day, we launched our latest Snapshot report, still the only periodic report into the situation in the UK. Child Trafficking in the UK 2024: a snapshot was once again produced with the Independent Anti-Slavery Commissioner and reveals the systemic barriers to tackling child trafficking and preventing victims them from receiving the care and justice they deserve. The report urges the UK Government to invest in children's services and long-term prevention with a cross-departmental and UK-wide Child Exploitation Strategy to combat this terrible criminal abuse of children.
 - In January 2025 we welcomed the proposed repeals introduced as part of the Border Security, Asylum and Immigration Bill, including the repeal of the Safety of Rwanda Act 2023 and key sections of the Illegal Migration Act 2023. These include the removal of powers that allowed for the indefinite detention of children and the practice of the Home Office directly accommodating unaccompanied children upon arrival in the UK. We continue to call for the repeal of the harmful public order disqualification provision and its adjacent powers under the Nationality and Borders Act 2022, which established this restrictive regime and continues to undermine protections for child victims of trafficking and the expansion of the illegal entry offence in this new Bill, a provision

REPORT OF THE TRUSTEES (incorporating Directors' Report) (continued)
for the year ended 31 March 2025

ECPAT UK unequivocally condemns for all individuals. This measure is especially harmful to children, as age-disputed children continue to be criminalised under these offences, further compounding their vulnerability and undermining their rights.

- In February 2025, we started work on the Crime and Policing Bill and managed to persuade the Home Office, through stakeholder engagement, to not pursue a 'means' based offence in the development of the new Child Criminal Exploitation offence. We anticipate that this new offence will be included in the forthcoming Criminal Justice Bill but we are not clear on timings.
- Throughout the year our support, advocacy and signposting for referrals increased dramatically including in-depth needs assessments, advocacy on age assessment/dispute with local authorities, supporting first responders with NRM referrals, NRM reconsideration requests, exploration of legal support and consideration of compensation / damages for young people who were accommodated outside of child welfare legislation or otherwise denied rights and entitlements, safety planning with young people, signposting and advocacy to address educational, health, housing and psychosocial needs.
- Throughout the year we continued to deliver in-person Creating Stable Futures Positive Outcomes Framework Regional Learning Events alongside our partners from the Helena Kennedy Centre at Sheffield Hallam University, as part of the Creating Stable Futures follow-on project, funded by the Arts and Humanities Research Council. These were day long learning events, showcasing the newly designed Practitioners' Positive Outcomes Tool. The feedback was overwhelmingly positive and will enable us to improve the practice tool and produce it on a larger scale for widespread distribution.
- In March 2025 we launched a series of Creating Stable Futures briefings informed by feedback from the Regional Learning Events that took place across the country at a fantastic event hosted by Baroness Helena Kennedy, in the House of Lords. Held on the 10th anniversary of the Modern Slavery Act, the event involved presentation from five of our Youth Advisory Group members, each of them talking about key issues reflected in the policy recommendations that are particularly meaningful for them and others.
- In March 2025, work carried out for the Children's Wellbeing Bill focused on challenging a government amendment to the Bill during report stage in the House of Commons which exempts the Home Office from additional duties towards care leavers in the areas of immigration, asylum, nationality and customs.

7 Funding

We continue to work hard to diversify our income streams and build financial and organisational stability. With economic uncertainty continuing, charities like ours are facing enormous challenges to secure the funding we need. We are very grateful to the funders, donors and supporters who recognise the importance of our work and enable us to continue advocating for the rights of trafficked children.

- AB Charitable Trust
- Anti-Trafficking Monitoring Group
- Arts and Humanities Research Council via the Modern Slavery Policy Evidence Centre
- Bromley Trust
- City Bridge Foundation
- Coram (Thomas Coram Foundation for Children)
- Eleanor Hamilton Educational Trust
- Esmée Fairbairn Foundation
- Lloyds Banks Foundation
- National Lottery Community Fund (as part of the Propel Collaboration from 01.04.25)
- Paul Hamlyn Foundation
- Samworth Foundation
- Wyndham Trust
- 29th May 1961 Charitable Trust

REPORT OF THE TRUSTEES (incorporating Directors' Report) (continued)
for the year ended 31 March 2025

...and those who choose to remain anonymous.

7.2 Individual giving

We are incredibly grateful for the generosity of all the individuals who support our work financially. In 2024-25 we received individual donations totalling £55,173. This includes regular donors and one-off donations. Regular gifts play a key role in securing our future as a charity, giving us stability to plan for the future and ensure we can continue our important work with child victims of trafficking.

In 2024-25, we participated in the Big Give Christmas Challenge matched fundraising campaign with support from pledgers and an individual matched funder. With Gift Aid we raised a net total of just under £7k.

7. Our plans for 2026 and beyond

We are reviewing our current strategy and revising our priorities with our staff, funders and Youth Advisory Group. We continue to adapt to and learn to live with huge and growing need for our work alongside the mounting economic crisis and social pressures, shifting political landscape and priorities and a rapid pace of change. There is further uncertainty following the announcements made by the Home Secretary about reviewing the Modern Slavery Act 2015 and the reform of the NRM and there is still a desperate need for legal advice, particularly in relation to immigration matters and a growing need in relation to housing and homelessness, as well as practical assistance via our Hardship Fund.

We want to make sure that we are making the most difference we can in the most timely and appropriate way. We want to retain the excellent direct practice we have developed and our integrated model of achieving change because we know it works. We are rising to the challenges with hard work and determination, creativity and collaboration to help us realise our strategic priorities and we are grateful to funders who have adapted approaches to respond to uncertainty.

FINANCIAL REVIEW

Total income for the year was **£570,457** (2024: £630,060 2023: £361,003), a 9% decrease on the previous year. Total expenditure for the year was **£581,098** (2024: £491,282 2023: £437,076), an 18% increase on the previous year and reflective in part of the impact of inflation. After transfers between funds there was a net surplus of **£26,616** (2024: £60,464 2023: £66,869) on unrestricted funds and a net deficit of **£36,857** (2024: £78,314, 2023: £9,204) on restricted funds.

Reserves

The reserves at the end of March 2025 were at **£378,776** (2024: £389,417, 2023: £250,639), of which **£52,893** (2024: £89,750, 2023: £11,436) were restricted funds and **£325,883** (2024: £299,667, 2023: £239,203) were unrestricted funds. It is the policy of ECPAT UK's trustees that the organisation should keep at least three months' running cost (expenditure) and a maximum of nine months in the unrestricted reserve - based on our 2025-2026 budget the minimum reserve target is £159,940 and the maximum is £479,817. Such a reserve is thought essential to provide the flexibility needed to cover timing uncertainty in the receipt and payments of project funds, particularly when more grants are being paid in arrears. Through careful management over recent years, we presently find ourselves with adequate target reserves; our focus is to maintain that situation and to build set aside reserves.

Where a specific reserve falls into deficit ECPAT UK will consider likely future funding and if necessary cover any deficit from unrestricted income.

Asset cover for funds

Note 17 sets out an analysis of the assets attributable to the various funds.

REPORT OF THE TRUSTEES (incorporating Directors' Report) (continued)
for the year ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

ECPAT UK is a charitable company limited by guarantee incorporated on 02/03/2004 under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

The Charity's Objectives/Mission

The principal objectives of the charity are to relieve those children in need as the trustees determine from time to time and to advance public education, in particular but not exclusively by raising awareness on the international aspects of commercial sexual exploitation of children, thereby protecting such individuals from harm and preventing their suffering.

Organisational Structure

The company's main business is carried out from its offices in London. Day-to-day management is the duty of the CEO appointed by the charity trustees acting as the board of directors, who are listed in the legal and administrative section of this report.

Appointment of Trustees

New trustees with specific expertise are recruited by the Board as required. New trustees are provided with information on the duties and responsibilities of charity trustees and given the opportunity to meet with staff at the charity to learn about current activities.

Arrangement for setting the remuneration of key management personnel

The CEO salary is set and periodically reviewed by the Trustees, having given consideration to a number of factors including benchmarking of roles in similar organisations, affordability within the charity's financial situation and appropriateness when compared to the staff pay structure.

Risk management

The trustees have examined the major risks which the charity faces and considers them to include:

Going concern

The Trustees recognise that 2024-25 was challenging but with a strengthened staff team and Board, the charity's ability to be flexible and responsive puts us in a good place and makes us more robust and adaptable to further change.

Despite all the challenges we are facing and the long-term financial downturn we are optimistic that we can continue to move forward positively, and we believe the charity to be on sound footing with solid foundations that make it a going concern over the next 12 months and beyond.

Safeguarding and Child Protection

Safeguarding and child protection is core to the work of the charity. The trustees of ECPAT UK have considered the safeguarding of children, young people and adults at risk and child protection and have reviewed the adequacy of the policies and procedures in place to mitigate any perceived risks to children and young people and adults at risk.

The organisation has **Safeguarding children, young people & adults at risk of abuse policy and procedures** which is reviewed annually. This includes a named designated safeguarding lead who is responsible for safeguarding concerns in the organisation as well as a deputy safeguarding lead and a named lead on the Trustee Board as well as training for all staff and volunteers. Safeguarding is built into our recruitment and employment procedures, management of staff and volunteers and in our working directly with children and young people. All trustees are required to undertake training on safeguarding. Our [Safeguarding children, young people & adults at risk of abuse policy and procedures](#) is on our website.

REPORT OF THE TRUSTEES (incorporating Directors' Report) (continued)
for the year ended 31 March 2025

Public Benefit

Directors of a charity have a duty under Section 17 of the Charities Act 2011 to report in their Annual Report on their charity's public benefit. The Directors of ECPAT UK have considered the requirements which are explained on the Charity Commission website.

Public Benefit Statement

The report sets out ECPAT UK's objectives and reports on the activity and successes in the year to 31 March 2025, as well as explaining the plans for the current financial year. The Directors have considered ECPAT UK's work and have concluded that the aims of the organisation continue to be charitable; that the aims and the work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need; that the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay; and that there is no detriment or harm arising from the aims or activities.

Trustees' responsibilities for the financial statements

The trustees (referred to as trustees but who are also directors of the society 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 that give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Disclosure of information to auditors

The trustees have confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

REPORT OF THE TRUSTEES (incorporating Directors' Report) (continued)
for the year ended 31 March 2025

Auditors

In accordance with Section 485 of the Companies Act 2006, a resolution proposing that Cocke, Vellacott & Hill are appointed as auditors of the company was approved at a general meeting.

Signed on behalf of the Board:



Name: **Liz Barratt**
Position: Chair
Dated: 19 December 2025

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE ECPAT UK**

Opinion

We have audited the financial statements of ECPAT UK for the year ended 31 March 2025 which comprise the statement of financial activities (incorporating the income & expenditure account), statement of financial position, statement of cash flows and notes to the financial statements including a summary of significant accounting policies. The financial framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Directors' 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 entity'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 directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. 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. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report, which incorporates the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included in the Trustees' Report has been prepared in accordance with applicable legal requirements.

Other matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report, included within the Trustees' Report.

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF ECPAT UK (continued)**

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

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 13 the trustees (who are also 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 directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

We have obtained an understanding of the charitable company's policies and procedures through discussions with senior management and trustees.

We also drew on our existing understanding of the work that the charitable company does and the sector that it operates in.

We understand that the charitable company complies with its responsibilities through close involvement of senior management and trustees in the day-to-day running of the business. Were there any litigation or claims they would come to the attention of the senior management directly.

The charitable company also holds regular board meetings at which all such matters are discussed if applicable. We have reviewed the minutes of all board meetings and no irregularities were identified. Key management information is reported to the Chair by senior management at regular meetings, via regular update reports and as when necessary, when more urgent matters arise as well as being discussed in detail at board meetings.

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF ECPAT UK (continued)

Auditor's responsibilities for the audit of the financial statements (continued)

In the context of the audit, we considered those laws and regulations which determine the form and content of the financial statements, which are central to the charitable company's ability to conduct business and where failure to comply could result in material penalties.

We have considered the disclosure requirements of the Companies Act 2006 and the Charities SORP 2019 as part of our finalisation processes.

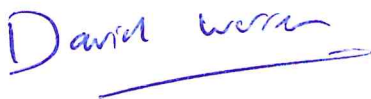
We discussed the possibility of fraud with senior management and whether they had any knowledge of any actual, alleged or suspected fraud. We designed our audit tests to consider controls and tested a sample of financial transactions. We considered the timing of recognition of income from grants.

In common with all audits under ISAs (UK) we also performed specific procedures to respond to the risk of management override. We assessed the charitable company's control environment is adequate for the size and operating model of such a charitable company. Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



DAVID WARREN (Senior Statutory Auditor)

For and on behalf of COCKE, VELLACOTT & HILL
Chartered Accountants and Statutory Auditor
Unit 15 City Business Centre
Lower Road
LONDON SE16 2XB

19 December 2025

STATEMENT OF FINANCIAL ACTIVITIES (incorporating Income and Expenditure Account)
for the year ended 31 March 2025

Current financial year

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income from:					
Donations & legacies	4	55,153	-	55,153	51,734
Charitable activities	5	238,813	274,613	513,426	578,074
Other income	6	522	1,356	1,878	252
Total income		294,488	275,969	570,457	630,060
Expenditure on					
Costs of raising funds	7	(32,768)	-	(32,768)	(40,124)
Expenditure on charitable activities	8	(76,851)	(470,402)	(547,253)	(450,382)
Other	12	(1,077)	-	(1,077)	(776)
Total resources expended		(110,696)	(470,402)	(581,098)	(491,282)
Net incoming/(outgoing) resources before transfers		183,792	(194,433)	(10,641)	138,778
Gross transfers between funds	16	(157,576)	157,576	-	-
Net income/(expenditure) for the year/ Net movement in funds		26,216	(36,857)	(10,641)	138,778
Fund balances at 1 April 2024	16, 17	299,667	89,750	389,417	250,639
Fund balances at 31 March 2025	16, 17	325,883	52,893	378,776	389,417

All of the operations undertaken by the charitable company during the current and preceding year are continuing operations.
The charitable company has no recognised gains and losses other than those included in the results above.

The notes on pages 20 to 30 form part of these financial statements

STATEMENT OF FINANCIAL ACTIVITIES (incorporating Income and Expenditure Account) (continued)
for the year ended 31 March 2025

Prior financial year

	Notes	Unrestricted fund £	Restricted funds £	Total 2024 £
Income from:				
Donations & legacies	4	47,792	3,942	51,734
Charitable activities	5	193,194	384,880	578,074
Other income	6	-	252	252
Total income		240,986	389,074	630,060
Expenditure on				
Costs of raising funds	7	(40,124)	-	(40,124)
Expenditure on charitable activities	8	(55,108)	(395,274)	(450,382)
Other	12	(776)	-	(776)
Total resources expended		(96,008)	(395,274)	(491,282)
Net incoming/(outgoing) resources before transfers		144,978	(6,200)	138,778
Gross transfers between funds	16	(84,514)	84,514	-
Net income/(expenditure) for the year/ Net movement in funds		60,464	78,314	138,778
Fund balances at 1 April 2023	16, 17	239,203	11,436	250,639
Fund balances at 31 March 2024	16, 17	299,667	89,750	389,417

All of the operations undertaken by the charitable company during the current and preceding year are continuing operations.
The charitable company has no recognised gains and losses other than those included in the results above.

The notes on pages 20 to 30 form part of these financial statements

STATEMENT OF FINANCIAL POSITION
as at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets:			
Tangible Fixed Assets	13	2,736	1,857
Current assets:			
Debtors	14	90,621	73,756
Cash at bank and in hand		328,727	353,749
Total current assets		419,348	427,505
Liabilities:			
Creditors: Amount falling due within one year	15	(29,809)	(27,005)
Net current assets (liabilities)		389,539	400,500
Total assets less current liabilities		392,275	402,357
Provision for other liabilities	18	(13,499)	(12,940)
Net current assets		378,776	389,417
Income funds			
Restricted funds	16	52,893	89,750
Unrestricted funds	17	325,883	299,667
Total charity funds		378,776	389,417

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

The financial statements were approved by the Board of Directors on 21 October 2025 and signed on their behalf by:



Liz Barratt
(Trustee)

Registered Company Number: 05061385

STATEMENT OF CASH FLOWS
for the year ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities:			
Net income/(expenditure) for year		(10,641)	138,778
Adjustments for:			
Depreciation	13	537	2,208
(Gains)/losses on sale of fixed asset investments		-	-
Other provisions	18	559	(3,590)
Movements in working capital:			
(Increase)/decrease in debtors	14	(16,865)	(5,161)
Increase/(decrease) in creditors	15	2,804	1,341
Net cash from/(absorbed by) operating activities		<u>(23,606)</u>	<u>133,576</u>
Cash flows from/(absorbed by) investing activities			
Purchase of tangible fixed assets	13	(1,416)	(1,074)
Net cash provided by (used in) financing activities		<u>-</u>	<u>-</u>
Net increase/ (decrease) in cash and cash equivalents in the reporting period		(25,022)	132,502
Cash and cash equivalents at the beginning of the reporting period		353,749	221,247
Cash and cash equivalents at the end of the reporting period		<u>328,727</u>	<u>353,749</u>

The notes on pages 20 to 30 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 31 March 2025

1. General information

ECPAT UK (hereafter referred to as 'the charity') is a charitable company limited by guarantee, incorporated and domiciled in England. The registered office is 34 Wharf Road, London, N1 7GR.

2. Principal accounting policies

(a) Basis of accounting

The financial statements of the charitable company are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Companies Act 2006, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102).

The charity meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared under the historical cost convention and are prepared in sterling which is the functional currency. Assets and liabilities are recognised at historical cost or transaction value unless otherwise stated in relevant accounting policy notes. Monetary amounts are rounded to the nearest £.

(b) Going concern

The charity continues to invest in fundraising to secure continuing and new sources of funding. Based on financial forecasts prepared, the trustees are confident that the charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. Thus, the accounts have been prepared on the going concern basis.

(c) Incoming resources

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the Gift Aid claim after the financial year and recorded accordingly as an accrual.

(d) Resources expended

Resources expended are recognised in the period to which they relate. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise direct costs of fundraising and their associated support costs
- Expenditure on charitable activities comprises all expenditure relating to the various activities carried out to achieve the charity's objectives and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred

Support costs represent costs that cannot be directly attributed to charitable activities but are necessarily incurred in the general running of the charity. Support costs have been allocated to the three charitable activities based on time spent on each activity.

Governance costs include the costs of statutory audit and other costs related to the governance of the charity. Governance costs have been apportioned on the same basis as support costs.

NOTES TO THE ACCOUNTS (continued)
for the year ended 31 March 2025

2. Principal accounting policies (continued)

(e) Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of restricted funds are set out in the notes to the financial statements.

(f) Operating leases

Operating lease rental charges are charged to the statement of financial activities on a straight line basis over the term of the lease.

(g) Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Depreciation is provided at the following rates:

Fixtures and fittings	- 25% per annum straight line
Computers	- 25% per annum straight line

The gains or losses arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/ (expenditure) for the year.

(h) Impairment of fixed assets

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

(i) Financial instruments

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

The charity 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.

(j) Employee benefits

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

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

(k) Retirement benefits

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

(l) Government grants

Government grants are recognised at the fair value of the amount received or receivable when there is reasonable assurance that the government conditions will be met, and the grants will be received. Amounts received or receivable are recognised in the statement of financial activities over the same period as the costs to which they relate.

(m) Taxation

The charity undertakes charitable activities and any surplus arising is used for charitable purposes. It is therefore considered that the company is not liable to taxation on its activities.

3. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

NOTES TO THE ACCOUNTS (continued)
for the year ended 31 March 2025

4. Donations and legacies

	Unrestricted funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Donations, gifts and legacies	55,153	-	55,153	51,734
	<u>55,153</u>	<u>-</u>	<u>55,153</u>	<u>51,734</u>

5. Charitable activities

Current year

	Policy, research and campaigns £	Training and information £	Youth programme £	Total 2025 £
Project income	174,401	96,732	242,293	513,426
	<u>174,401</u>	<u>96,732</u>	<u>242,293</u>	<u>513,426</u>

Analysis by fund

Unrestricted funds	111,568	70,899	56,346	238,813
Restricted funds	62,833	25,833	185,947	274,613
	<u>174,401</u>	<u>96,732</u>	<u>242,293</u>	<u>513,426</u>
Total Resources	174,401	96,732	242,293	513,426
	<u>174,401</u>	<u>96,732</u>	<u>242,293</u>	<u>513,426</u>

Previous year

	Policy, research and campaigns £	Training and information £	Youth programme £	Total 2024 £
Project income	208,017	63,020	307,037	578,074
	<u>208,017</u>	<u>63,020</u>	<u>307,037</u>	<u>578,074</u>

Analysis by fund

Unrestricted funds	85,307	63,020	44,867	193,194
Restricted funds	122,710	-	262,170	384,880
	<u>208,017</u>	<u>63,020</u>	<u>307,037</u>	<u>578,074</u>
Total Resources	208,017	63,020	307,037	578,074
	<u>208,017</u>	<u>63,020</u>	<u>307,037</u>	<u>578,074</u>

NOTES TO THE ACCOUNTS (continued)
for the year ended 31 March 2025

6. Other income

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Other income	522	1,356	1,878	252
	<u>522</u>	<u>1,356</u>	<u>1,878</u>	<u>252</u>

Other income relates to amounts received for sundry reasons other than charitable activities. The restricted funds were received for the Youth Programme and PRC

7. Raising funds

	Unrestricted Funds £	Total 2025 £	Total 2024 £
<i>Fundraising and publicity</i>			
Staff costs	32,768	32,768	38,924
Legal and professional fees	-	-	1,200
	<u>32,768</u>	<u>32,768</u>	<u>40,124</u>

NOTES TO THE ACCOUNTS (continued)
for the year ended 31 March 2025

8. Charitable activities

Current year

	Policy, research and campaigns	Training and information	Youth programme	Total 2025
	£	£	£	£
Staff costs	150,944	59,016	183,871	393,831
Depreciation and impairment	179	179	179	537
Other costs	23,154	23,152	30,265	76,571
	<hr/>	<hr/>	<hr/>	<hr/>
	174,277	82,347	214,315	470,939
Share of support costs (see note 9)	21,516	11,800	36,092	69,408
Share of governance costs	3,454	1,726	1,726	6,906
	<hr/>	<hr/>	<hr/>	<hr/>
	199,247	95,873	252,133	547,253
	<hr/>	<hr/>	<hr/>	<hr/>
Analysis by fund				
Unrestricted funds	25,149	13,705	37,997	76,851
Restricted funds	174,098	82,168	214,136	470,402
	<hr/>	<hr/>	<hr/>	<hr/>
Total Resources Expended	199,247	95,873	252,133	547,253
	<hr/>	<hr/>	<hr/>	<hr/>

Previous year

	Policy, research and campaigns	Training and information	Youth programme	Total 2024
	£	£	£	£
Staff costs	124,686	45,081	169,743	339,510
Depreciation and impairment	736	736	736	2,208
Other costs	4,829	(355)	51,290	55,764
	<hr/>	<hr/>	<hr/>	<hr/>
	130,251	45,462	221,769	397,482
Share of support costs (see note 9)	14,348	7,869	24,070	46,287
Share of governance costs (see note 9)	3,307	1,653	1,653	6,613
	<hr/>	<hr/>	<hr/>	<hr/>
	147,906	54,984	247,492	450,382
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Analysis by fund</i>				
Unrestricted funds	18,391	10,258	26,459	55,108
Restricted funds	129,515	44,726	221,033	395,274
	<hr/>	<hr/>	<hr/>	<hr/>
Total Resources Expended 2024	147,906	54,984	247,492	450,382
	<hr/>	<hr/>	<hr/>	<hr/>

NOTES TO THE ACCOUNTS (continued)
for the year ended 31 March 2025

9. Support costs

Current year	Support costs	Governance costs	Total 2025
	£	£	£
Other governance costs	-	34	34
Support costs	69,408	-	69,408
Audit fees	-	6,600	6,600
Trustees' expenses	-	272	272
	<u>69,408</u>	<u>6,906</u>	<u>76,314</u>
Analysed between			
Charitable activities	<u>69,408</u>	<u>6,906</u>	<u>76,314</u>
 <i>Previous year</i>	 <i>Support Costs</i>	 <i>Governance costs</i>	 <i>Total 2024</i>
	£	£	£
Other governance costs	-	13	13
Support costs	46,287	-	46,287
Audit fees	-	6,600	6,600
	<u>46,287</u>	<u>6,613</u>	<u>52,900</u>
 <i>Analysed between</i>			
Charitable activities	<u>46,287</u>	<u>6,613</u>	<u>52,900</u>

10. Trustees

None of the trustees (or any persons connected with them) received any remuneration from the charity during the year (2024: none).

One trustee received reimbursed expenses from the charity totalling £102 during the year (2024: none). Trustee training costs of £170 were incurred in the year (2024: none).

NOTES TO THE ACCOUNTS (continued)
for the year ended 31 March 2025

11. Employees	2025	2024
	Number	Number
The average number of employees analysed by function was:		
Policy, research and campaigning	2.5	2
Youth programme	5.5	2.5
Training	1	2
Fundraising	1	0.5
	<hr/>	<hr/>
	10	7
	<hr/>	<hr/>
Their total remuneration including benefits in kind of £nil (2024 - £nil) was:	2025	2024
	£	£
Salaries	371,498	328,881
Social security costs	32,989	29,566
Pension costs	22,112	19,987
	<hr/>	<hr/>
	426,599	378,434
	<hr/>	<hr/>
One member of staff had salary in excess of £60,000, falling in the bracket £60,000 - £70,000. There were no termination or redundancy payments in the year (2024: one).		
Key management personnel comprises the Board of Trustees and the Senior Management Team. Total remuneration received by key management personnel in the period was £64,459 (2024: £61,980).		
12. Other expenses	2025	2024
	£	£
Bad debt	1,077	-
Written off trade creditors	-	776
	<hr/>	<hr/>
	1,077	776
	<hr/>	<hr/>

NOTES TO THE ACCOUNTS (continued)
for the year ended 31 March 2025

13. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
<i>Cost or valuation</i>			
At 1 April 2024	719	21,522	22,241
Additions at cost	-	1,416	1,416
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2025	719	22,938	23,657
	<hr/>	<hr/>	<hr/>
<i>Accumulated depreciation</i>			
At 1 April 2024	719	19,665	20,384
Charge for year	-	537	537
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2025	719	20,202	20,921
	<hr/>	<hr/>	<hr/>
Net book value 31 March 2025	<hr/> <hr/> -	<hr/> <hr/> 2,736	<hr/> <hr/> 2,736
<i>Net book value 31 March 2024</i>	<hr/> <hr/> -	<hr/> <hr/> 1,857	<hr/> <hr/> 1,857

14. Debtors

	2025 £	2024 £
Trade debtors	84,761	69,461
Other debtors	160	160
Prepayments and accrued income	5,700	4,135
	<hr/>	<hr/>
	90,621	73,756
	<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE ACCOUNTS (continued)
for the year ended 31 March 2025

15. Creditors: Amounts falling due within one year	2025	2024
	£	£
Social security and other taxes	10,018	<i>9,006</i>
Trade creditors	12,894	<i>5,122</i>
Accruals and deferred income	6,897	<i>12,877</i>
	29,809	<i>27,005</i>

16. Restricted Funds	Balance 1st April 2024	Incoming resources and gains	Resources expended and losses	Transfers between funds	Balance 31st March 2025
	£	£	£	£	£
Current year					
Policy, research and campaigns	40,206	63,600	(174,098)	113,038	42,746
Training and Information	-	25,833	(82,168)	66,482	10,147
Youth Programme	49,544	186,536	(214,136)	(21,944)	-
	89,750	275,969	(470,402)	157,576	52,893

<i>Previous year</i>	<i>Balance 1st April 2023</i>	<i>Incoming resources and gains</i>	<i>Resources expended and losses</i>	<i>Transfers between funds</i>	<i>Balance 31st March 2024</i>
	£	£	£	£	£
<i>Policy, research and campaigns</i>	<i>-</i>	<i>124,010</i>	<i>(129,515)</i>	<i>45,711</i>	<i>40,206</i>
<i>Training and Information</i>	<i>-</i>	<i>713</i>	<i>(44,726)</i>	<i>44,013</i>	<i>-</i>
<i>Youth Programme</i>	<i>11,436</i>	<i>264,351</i>	<i>(221,033)</i>	<i>(5,210)</i>	<i>49,544</i>
	11,436	389,074	(395,274)	84,514	89,750

Purposes of restricted funds

Policy, research and campaigns relates to grants received for public policy development, research and public awareness campaigns and other activities on child trafficking and exploitation of children.

Training and Information relates to specific funding for the Training and Practice Development Programme delivery of training, consultancy, expert reports and general information.

Youth Programme relates to grants for direct work with children and young people including ECPAT UK Youth Groups, 1:1 support, therapy and events and activities.

MSPEC funding via Oxford University for follow on policy and development of the Creating Stable Futures research project in collaboration with the Helena Kennedy Centre for International Justice at Sheffield Hallam University.

NOTES TO THE ACCOUNTS (continued)
for the year ended 31 March 2025

16. Restricted funds (continued)

The timing of contract funding can lead to temporary negative balances on certain programmes when it does not coincide with the charitable company's financial year.

17. Analysis of net assets between funds

Current year	Unrestricted funds £	Restricted funds £	Total 2025 £
Fund balances at 31 March 2025 are represented by:			
Tangible assets	2,736	-	2,736
Net current assets	323,147	52,893	376,040
	<hr/>	<hr/>	<hr/>
	325,883	52,893	378,776
	<hr/>	<hr/>	<hr/>
 <i>Previous year</i>	 <i>Unrestricted funds £</i>	 <i>Restricted funds £</i>	 <i>Total 2024 £</i>
Fund balances at 31 March 2024 are represented by:			
Tangible assets	1,857	-	1,857
Current assets	297,810	89,750	387,560
	<hr/>	<hr/>	<hr/>
	299,667	89,750	389,417
	<hr/>	<hr/>	<hr/>

18. Provision for other liabilities

	Leave pay Provision £
Provision at 1 April 2024	12,940
Additions for the year	3,442
Utilised in the year	(2,883)
Provision at 31 March 2025	13,499

The leave pay provision represents holiday balances accrued as a result of services rendered in the current year and which employees are entitled to carry forward. The provision is measured as the salary cost payable for the year of absence.

NOTES TO THE ACCOUNTS (continued)
for the year ended 31 March 2025

19. Operating Lease Commitments

At the reporting year end date, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	2025 £	2024 £
Within one year	11,417	7,785
Between two and five years	-	-
	<hr/> 11,417	<hr/> 7,785
	<hr/>	<hr/>

Lease payments recognised as an expense in the year amounted to £38,405 (2024: £29,736).

20. Retirement benefit scheme

Defined contribution scheme

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

The charge to profit or loss in respect of defined contribution schemes was £32,989 (2024: £19,987).

21. Related party transactions

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

Aggregate donations received from trustees in the year totalled £150 (2024: £100).