

COMMON SENSE MEDIA

England & Wales · Charity number 1188840

Details

Status	Registered
Legal form	Charitable company
Company number	12115998
Registered	2020-03-31
Register	View on the Charity Commission register

Contact

Address	Trowers and Hamlins LLP 3 Bunhill Row London EC1Y 8YZ
Phone	+0019173751625
Email	dkuizenga@commonsense.org
Website	http://commonsensemedia.org.uk/

Activities

Objects: THE ADVANCEMENT OF EDUCATION FOR THE PUBLIC BENEFIT IN PARTICULAR BUT NOT EXCLUSIVELY BY CARRYING OUT RESEARCH, RAISING AWARENESS AND PROVIDING EDUCATIONAL CURRICULUM AND OTHER INFORMATION FOR CHILDREN AGED FIVE TO SEVENTEEN AND THEIR PARENTS LIVING IN ENGLAND AND WALES TO ASSIST THEM IN NAVIGATING THE DIGITAL WORLD AND TO ENSURE THEIR DIGITAL WELL-BEING, WITH THE ULTIMATE GOAL OF OVERSEEING THE POWER OF SOCIAL MEDIA, TECHNOLOGY AND PUBLIC POLICY IN ORDER TO IMPROVE CHILDREN'S WELL-BEING.

Activities: The charity is set-up to advance the education for the public benefit by, primarily, carrying out research, raising awareness and providing educational curriculum and other information for children aged five to seventeen and their parents living in England and Wales to assist them in navigating the digital world and ensure their digital well-being,

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training
- **Who:** Children/young People

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£225,540	£186,499	-	-
2024-07-31	£63,960	£165,478	-	-
2023-07-31	£14,118	£87,881	-	-
2022-07-31	£242,823	£37,932	-	-
2021-07-31	£54,392	£58,540	-	-
2020-07-31	£123,804	£85,311	-	-

Trustees

Name	Role	Appointed
David Kuizenga	Chair	2019-07-15
Ellen Pack		2019-07-15
James Steyer		2019-07-15
Jenny Afia		2024-03-27
Lord Edward Henry Butler Vaizey		2021-11-10
Sir Jeremy Paul Wright		2024-03-27

COMMON SENSE MEDIA

England & Wales - Charity number 1188840

Accounts

Registered number: 12115998
Charity number: 1188840

COMMON SENSE MEDIA
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

COMMON SENSE MEDIA
(A company limited by guarantee)

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

Trustees	Mr D Kuizenga E Pack Mr J Steyer Rt Hon E H B Vaizey Sir Jeremy Wright KC MP Jenny Afia
Company registered number	12115998
Charity registered number	1188840
Registered office	3 Bunhill Row London EC1Y 8YZ
Company secretary	Mr D Kuizenga
Independent examiners	Baldwin Scofield Accountancy LLP Chartered Accountants 3 Newhouse Business Centre Old Crawley Road Horsham West Sussex RH12 4RU

COMMON SENSE MEDIA
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JULY 2025

The Trustees present their annual report together with the financial statements of the Common Sense Media for the 1 August 2024 to 31 July 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

Common Sense Media is a child advocacy charity dedicated to improving the lives of children and families by providing trustworthy information, education, and an independent voice to help them thrive in the 21st century. The UK-registered charity works with Common Sense Media in the US.

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

The charity's objectives are specifically restricted to the advancement of education for the public benefit, in particular—but not exclusively—by conducting research, raising awareness, and providing resources for educators, parents, caregivers and children to navigate the digital world. Common Sense's ultimate goal is to address the influence of AI, social media, technology and public policy in fostering children's well-being. Overall, we:

Advocate: Drive technology policy and platform accountability to protect children's safety, privacy and well-being, serving as a transatlantic bridge for youth digital advocacy.

Educate: Adapt and distribute our free digital citizenship and literacy curriculum for Years 1 through 13, reaching over 24,000 UK teachers to date in partnership with the education departments of Wales, Scotland and the London Borough of Islington.

Investigate: Conduct and share independent research on young people's use of media and technology, and its impact on children's lives, with families, educators and policymakers.

Rate: Provide families with the largest, most trusted library of independent, age-based ratings and reviews of media through our website and app, reaching approximately 4 million UK households via our partnership with Sky, and 124 million households worldwide.

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

Achievements and performance

● **Main achievements of the Company**

The past year was marked by significant progress for Common Sense Media, building on long-term partnerships that enhance the sustainability and impact of our organisation.

"Common Sense Media provides an invaluable resource for our Early Years students. Through their engaging and clever Digital Citizens, our children are introduced to the online world in a fun and safe way..."
KS, Computing Teacher, London, England

Key outcomes include:

● **Digital literacy growth & global EdTech leadership**

Our digital literacy footprint in UK schools grew by 16% year-over-year to more than 28,000 active registered educators. This growth was driven by ongoing engagement and meeting teachers where they are, including:

- a. Bett 2025; Showcasing our free school Digital Literacy and Curriculum resources. Panel discussion on "Online Safety and Digital Resilience in Education - Perspectives from the UK's Devolved Administrations", with Welsh Government and Northern Ireland.
- b. Contributing to DfE's new AI Training videos.
- c. Supporting Safer Internet Day with resources and webinars.
- d. Parliamentary briefing of LSE research on the efficacy of our digital literacy curriculum.
- e. Responding to the call for evidence from the Lords Select Communications and Digital Committee's media literacy inquiry. Arranged a school tour to see digital literacy in action, and focus groups with parents and teachers Presented at European Council's Year of Digital Literacy events.
- f. Sustaining partnership with education departments of Northern Ireland, Wales's Digital Resilience in education team, Education Scotland, the London Borough of Islington Schools Computing team and the NSPCC..

"The Common Sense Digital Citizenship Curriculum has been a game-changer for our school. It gives children the tools to navigate the digital world safely and confidently. The interactive lessons really resonate with them, and I've noticed a huge improvement in how they approach online interactions."
AR, Year 6 Teacher & Digital Learning Lead, London, England

"Common Sense's (AI Literacy Curriculum) framework provided a launchpad for some very grown-up and insightful discussions that regularly wandered off into the hinterland of personal data, mental health, responsible AI use, bias, friendship, and the nature of connection."
RJ, Teacher, England

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

Achievements and performance (continued)

● **Transatlantic digital advocacy**

Common Sense Media solidified its role as a transatlantic technology policy bridge by:

- a. Submitting responses to Ofcom, ICO, DfE, and select committee calls for evidence.
- b. Meeting with senior policymakers and government officials to provide updates on Common Sense research, AI initiatives and shared priorities, including the Online Safety Act, Social Media, AI and platform guardrails for children's well-being.
- c. Collaborating with techUK, UKAI, peer advocacy groups on child safety online, digital and AI literacy, and AI in education.
- d. Organising youth voice inclusion in convenings.
- e. On the eve of the historic Paris AI Action Summit, together with LEGO Group and the NSPCC we hosted an invite-only event Global AI Forum on Children & Youth Education and Well-Being. We explored the profound impact of AI and emerging technology on children and youth worldwide across education and innovative learning, play, safety and well-being, and civic and economic opportunity. Trustee Jim Steyer presented at the AI Summit, and our contributions continued during the AI Fringe Summit 2025 in Paris and in London with a youth voice debate on AI.
- f. Leading an AI panel at the inaugural London SXSW.
- g. In June 2025, thanks to Faculty AI co-hosted with the NSPCC an "Online Safety Act Enforcement" roundtable.
- h. Publishing reports and articles throughout the year.
- i. Convenings in the United States for our UK partners in regulation, government and advocacy.

● **Strategic Partnerships**

a. Bloomberg partnership:

Focused on children's digital well-being in the era of AI.

- i) In February 2025, hosted "Transatlantic Policy & Regulation Perspectives on the Impact of GenAI on Young People" roundtable with globally renowned policy and regulatory representatives, AI experts, GenAI platforms, and child advocates from the UK and US.
- ii) Contributing to Bloomberg's Connected Families Take Your Kids to Work programme delivering engaging AI Literacy workshops.

b. NSPCC:

Established in 2024, we collaborate on three programmes:

- i) Implementing Common Sense's digital literacy curricula across UK schools. Following the successful pilot programme in two Welsh districts last year, the program is part of the NSPCC's "Speak Out Stay Safe" School Coordinator offering to all UK primary schools.
- ii) Advocating for children's voice and safety in AI and emerging technologies.
- iii) Developing joint youth research.

c. Ofcom:

Commissioned a year long media literacy teacher intervention project in Cornwall and Devon's schools in areas of high levels of deprivation.

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

Achievements and performance (continued)

● **Governance**

We are grateful to Common Sense Media UK's Board of Trustees and the Advisory Council who support advocacy and education efforts in the UK. We welcomed Jonathan Kewley, Chair of the Clifford Chance LP Tech Group to our Advisory Council.

Advisory council members:

- Jenny Afia, Schillings
- Alex Clifford-Turner, Bloomberg LP
- Claire Ender, Enders Analysis
- Victoria Hornby OBE, Mental Health Institute
- Jonathan Kewley, Clifford Chance Dave King of Digitalis
- Prof. Dr. Sonia Livingstone, OBE FBA of London School of Economics
- Dr. Angie Ma, Faculty
- Dr. Elizabeth Milovidov, The LEGO Group
- Katy Potts, Islington Schools
- Sir Peter Wanless, CB of NSPCC
- Bob Wigley, UK Finance
- Poppy Wood, Reset
- Lord Ed Vaizey
- Sir Jeremy Wright KC MP

After 5 years Dom Leohnis has stepped down from the council and we thank him for his thoughtful insights and guidance.

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 accounting policies.

● **Reserve policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months of unrestricted charitable expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

● **Looking ahead**

As Common Sense Media enters the 2025-26 fiscal year, we are focused on the UK Online Safety Act implementation, ensuring children's experiences and voices remain central to regulation and education, and push for robust safeguards for children in the era of AI. We are committed to shaping responsible technology so that children can thrive in the always on digital world.

We look forward to meeting policymakers and friends at our, DSIT, NSPCC and Wilton Park 's dialogue in April 2026, and our summit with former Vice president of the EU, Margrethe Vestager and Save the Children Denmark in Copenhagen in May 2026 to redress the harms of social media era and be more proactive with AI.

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

Structure, governance and management

● **Constitution**

Common Sense Media is registered as a charitable company limited by guarantee and was set up by a Trust deed.

● **Major Risks**

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Public benefit

The Trustees confirm that they have complied with their duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on Charities and Public Benefit.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Approved by order of the members of the board of Trustees on 27 April 2026 and signed on their behalf by:



Mr D Kuizenga

COMMON SENSE MEDIA
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STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 JULY 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 . 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 27 April 2026 and signed on its behalf by:



Mr D Kuizenga

COMMON SENSE MEDIA
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**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 JULY 2025**

Independent examiner's report to the Trustees of Common Sense Media ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 July 2025.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

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

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

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:



Nicholas M Baldwin

Dated: 27 April 2026

BA(Econ) FCA DChA

Baldwin Scofield Accountancy LLP

Chartered Accountants

COMMON SENSE MEDIA
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2025**

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	131,487	94,053	225,540	63,960
Total income		<u>131,487</u>	<u>94,053</u>	<u>225,540</u>	<u>63,960</u>
Expenditure on:					
Charitable activities	4	132,000	54,499	186,499	165,478
Total expenditure		<u>132,000</u>	<u>54,499</u>	<u>186,499</u>	<u>165,478</u>
Net (expenditure)/income		(513)	39,554	39,041	(101,518)
Transfers between funds	10	513	(513)	-	-
Net movement in funds		<u>-</u>	<u>39,041</u>	<u>39,041</u>	<u>(101,518)</u>
Reconciliation of funds:					
Total funds brought forward		-	63,955	63,955	165,473
Net movement in funds		-	39,041	39,041	(101,518)
Total funds carried forward		<u>-</u>	<u>102,996</u>	<u>102,996</u>	<u>63,955</u>

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

The notes on pages 11 to 19 form part of these financial statements.

COMMON SENSE MEDIA
(A company limited by guarantee)
REGISTERED NUMBER: 12115998

BALANCE SHEET
AS AT 31 JULY 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		128,833	83,914
		128,833	83,914
Current liabilities			
Creditors: amounts falling due within one year	8	(25,837)	(19,959)
		102,996	63,955
Net current assets		102,996	63,955
Total net assets		102,996	63,955
Charity funds			
Restricted funds	10	-	-
Unrestricted funds	10	102,996	63,955
		102,996	63,955
Total funds		102,996	63,955

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

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

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 27 April 2026 and signed on their behalf by:



Mr D Kuizenga

The notes on pages 11 to 19 form part of these financial statements.

COMMON SENSE MEDIA
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

1. General information

Common Sense Media is a private company limited by guarantee incorporated in England and Wales.

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.

Common Sense Media 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.

The charity has taken advantage of the provisions of SORP for charities not to prepare a Statement of Cash Flows.

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

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

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.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

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.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

2. Accounting policies (continued)

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 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.

2.4 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.

2.5 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.

2.6 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.

2.7 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.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

3. Income from donations and legacies

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Donations	14,820	94,053	108,873
Grants	116,667	-	116,667
	131,487	94,053	225,540
	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	63,950	10	63,960
	63,950	10	63,960

4. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £
Direct costs - Charitable activities	132,000	54,499	186,499
	132,000	54,499	186,499
	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total 2024 £</i>
Direct costs - Charitable activities	133,399	32,079	165,478
	133,399	32,079	165,478

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

5. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Direct costs - Charitable activities	178,005	8,494	186,499

	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Direct costs - Charitable activities	153,735	11,743	165,478

Analysis of direct costs

	Total funds 2025 £	Total funds 2024 £
Consultancy fees	151,929	133,399
Bank charges	149	142
Insurance	2,590	2,722
Professional fees	12,710	-
Transportation and subsistence	4,060	4,020
Office supplies	2,630	5,549
Telephone	507	437
Space rental	1,998	-
Subscriptions	1,191	7,466
HMRC Penalties	241	-
	178,005	153,735

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

5. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Legal and professional fees	7,184	10,183
Independent examination	1,310	1,560
	<u>8,494</u>	<u>11,743</u>

6. Independent examiner's remuneration

	2025 £	<i>2024 £</i>
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	<u>1,760</u>	<u>1,560</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

7. Trustees' remuneration and expenses

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

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

8. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	12,324	18,399
Other taxation and social security	12,510	-
Accruals and deferred income	1,003	1,560
	<u>25,837</u>	<u>19,959</u>

9. Financial instruments

	2025	2024
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>128,833</u>	<u>83,914</u>

Financial assets measured at fair value through income and expenditure comprise bank balances.

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

10. Statement of funds

Statement of funds - current year

	Balance at 1 August 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2025 £
Unrestricted funds					
General Funds	63,955	94,053	(54,499)	(513)	102,996
Restricted funds					
Restricted Fund	-	131,487	(132,000)	513	-
Total of funds	63,955	225,540	(186,499)	-	102,996

Statement of funds - prior year

	Balance at 1 August 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2024 £
Unrestricted funds					
General Funds	165,473	10	(32,079)	(69,449)	63,955
Restricted funds					
Restricted Fund	-	63,950	(133,399)	69,449	-
Total of funds	165,473	63,960	(165,478)	-	63,955

COMMON SENSE MEDIA
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

11. Summary of funds

Summary of funds - current year

	Balance at 1 August 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2025 £
General funds	63,955	94,053	(54,499)	(513)	102,996
Restricted funds	-	131,487	(132,000)	513	-
	<u>63,955</u>	<u>225,540</u>	<u>(186,499)</u>	<u>-</u>	<u>102,996</u>

Summary of funds - prior year

	Balance at 1 August 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2024 £
General funds	165,473	10	(32,079)	(69,449)	63,955
Restricted funds	-	63,950	(133,399)	69,449	-
	<u>165,473</u>	<u>63,960</u>	<u>(165,478)</u>	<u>-</u>	<u>63,955</u>

COMMON SENSE MEDIA
(A company limited by guarantee)

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

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	128,833	128,833
Creditors due within one year	(25,837)	(25,837)
Total	102,996	102,996

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Current assets	83,914	83,914
Creditors due within one year	(19,959)	(19,959)
Total	63,955	63,955

COMMON SENSE MEDIA

England & Wales - Charity number 1188840

Accounts

Registered number: 1188840
Charity number: 12115998

COMMON SENSE MEDIA
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

COMMON SENSE MEDIA
(A company limited by guarantee)

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COMMON SENSE MEDIA
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 JULY 2024

Trustees	Mr D Kuizenga E Pack Mr J Steyer Rt Hon E H B Vaizey Sir Jeremy Wright KC MP (appointed 27 March 2024) Jenny Afia (appointed 27 March 2024)
Company registered number	1188840
Charity registered number	12115998
Registered office	3 Bunhill Row London EC1Y 8YZ
Company secretary	Mr D Kuizenga
Independent examiners	Baldwin Scofield Accountancy LLP Chartered Accountants 3 Newhouse Business Centre Old Crawley Road Horsham West Sussex RH12 4RU

COMMON SENSE MEDIA
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JULY 2024

The Trustees present their annual report together with the financial statements of the Common Sense Media for the year 1 August 2023 to 31 July 2024. 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**

Common Sense Media is a child advocacy charity dedicated to improving the lives of children and families by providing trustworthy information, education, and an independent voice to help them thrive in the 21st century. The UK-registered charity works with Common Sense Media in the US.

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**

The charity's objectives are specifically restricted to the advancement of education for the public benefit, in particular—but not exclusively—by conducting research, raising awareness, and providing resources for educators, parents, caregivers and children to navigate the digital world. Common Sense's ultimate goal is to address the influence of AI, social media, technology and public policy in fostering children's well-being. Overall, we:

Advocate: Drive technology policy and platform accountability to protect children's safety, privacy and well-being, serving as a transatlantic bridge for youth digital advocacy.

Educate: Adapt and distribute our free digital citizenship and literacy curriculum for Years 1 through 13, reaching over 24,000 UK teachers to date in partnership with the education departments of Wales, Scotland and the London Borough of Islington.

Investigate: Conduct and share independent research on young people's use of media and technology, and its impact on children's lives, with families, educators and policymakers.

Rate: Provide families with the largest, most trusted library of independent, age-based ratings and reviews of media through our website and app, reaching approximately 4 million UK households via our partnership with Sky.

Achievements and performance

● **Main achievements of the Company**

The past year was marked by significant progress for Common Sense Media UK, building on long-term partnerships that enhance the sustainability and impact of our organisation. Key outcomes include:

COMMON SENSE MEDIA
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

Achievements and performance (continued)

● **NSPCC multi-year partnership**

In January 2024, we announced a three-year partnership with the UK's leading children's charity, the NSPCC, across three programmes:

- Implementing Common Sense's digital literacy curricula across UK schools. Successfully completed a pilot programme in two Welsh districts to test the rollout of the digital literacy curricula, alongside the NSPCC's "Speak Out Stay Safe" School Coordinator offering.
- Advocating for children's safety in AI and emerging technologies.
- Developing joint youth research.

● **Bloomberg partnership**

Partnership with Bloomberg LP focused on digital well-being and AI in education.

- In November 2023, Common Sense organised the "AI Safety & The Next Generation Roundtable," an event for policymakers prioritising children's safety first in the age of AI.
- In January 2024, the "Equipping Teachers in the Age of AI Roundtable" brought together representatives from education, charity, business and policy sectors to share best practices.

Both events were moderated by Chair Lord Ed Vaizey and attended by Trustee Jim Steyer. In addition, Common Sense contributed to Bloomberg's "Connected Families" programme providing in person workshops and advice.

● **LSE research & impact evaluation report**

In June 2024, the London School of Economics (LSE), delivered a groundbreaking independent evaluation of our UK Digital Citizenship curriculum funded by DSIT. The report's key findings included:

- Consistent improvement across all schools and all age cohorts after as little as six weeks of instruction.
- Lessons were described as "engaging and interesting."
- Effective learning environments are characterised by the embedding, resourcing and scaffolding of digital literacy at all key stages.
- Larger improvements were found when lessons were delivered by experienced digital educators.
- There is a need for access to up-to-date and well-maintained technological resources.

COMMON SENSE MEDIA
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

Achievements and performance (continued)

● **Digital literacy growth & global EdTech leadership**

Our digital literacy impact in UK schools grew by 18% year-over-year to 24,000 active registered educators. This growth was driven by ongoing engagement and meeting teachers where they are, including:

- Bett 2024, the world's largest EdTech conference. Our exhibition stand and Bett Radio showcased our free school Digital Literacy and Curriculum resources. During the event, Trustee Jim Steyer and NSPCC CEO Sir Peter Wanless, CB, held a fireside chat on the main stage, announcing the new NSPCC partnership. They called for:

- a. Young people's right to access new and emerging technology.
- b. Tech platforms to be designed with young people's safety in mind.
- c. The need for solutions in policy and education to create the best opportunities for children.

- Safer Internet Day (February) was promoted through a series of webinars, in-person presentations, and an educator support pack, shared on social media and via our mailing lists.

- Partnerships. We collaborated with the Welsh Government's Digital Resilience in education team, contributing to webinars, training, new curriculum releases, blogs, articles and translating resources into Welsh. We also supported our partnerships with Education Scotland and the London Borough of Islington School Computing team.

"I've loved exploring and using Common Sense Education materials. The messages are delivered in a really appropriate, child-friendly way, which adapt according to age, and are key for ensuring competent and aware digital citizens of the future. For teachers, it is engaging and easy to teach from too, so all round a massive win for all!"

ER, Primary School Teacher, Wiltshire

● **Transatlantic digital advocacy**

Common Sense Media solidified its role as a transatlantic technology policy bridge by:

- Submitting responses to Ofcom and ICO calls for evidence.
- Hosting convenings on both the East and West Coasts of the United States for our UK partners in regulation, government and advocacy.
- Meeting with senior policymakers and government officials to provide updates on Common Sense research, AI initiatives and shared priorities, including the Online Safety Act, AI and platform guardrails for children's well-being.
- Participating in the inaugural AI Fringe Summit in November 2023 and AI Fringe Seoul Summit in June 2024.
- Hosting and attending convenings on child safety online, digital and AI literacy, and AI in education, alongside representatives from the education, charity, business and policy sectors.
- Publishing reports and articles throughout the year.
- Joining the "Children at the Table" campaign and asking that politicians across government work together to improve the lives of babies, children and young people by including them in decision-making and investing in their future. We also supported the "Digital Standards for Early Years" campaign.

COMMON SENSE MEDIA
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

Achievements and performance (continued)

● **Governance**

Common Sense Media UK expanded its Board of Trustees and relaunched the Advisory Council. Their support will enhance advocacy and education efforts in the UK, furthering Common Sense's mission to help children thrive in the digital world.

New board members:

- Sir Jeremy Wright KC MP, former Secretary of State at the Department for Digital, Culture, Media. and Sport.
- Jenny Afia, a leading privacy and reputation lawyer and Senior Partner at Schillings.

Advisory council members:

- Alex Clifford-Turner of Bloomberg LP
- Claire Enders of Enders Analysis
- Victoria Hornby OBE of Mental Health Institute
- Dave King of Digitalis
- Dom Leohnis of The Unlock Partnership
- Prof. Dr. Sonia Livingstone, OBE FBA of London School of Economics
- Dr. Angie Ma, of Faculty
- Dr. Elizabeth Milovidov of The LEGO Group
- Katy Potts of Islington Schools
- Sir Peter Wanless, CB of NSPCC
- Bob Wigley of UK Finance
- Poppy Wood of Reset

We would like to thank all our previous advisory board members for their valuable guidance and insights.

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 accounting policies.

● **Reserve policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months of unrestricted charitable expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

COMMON SENSE MEDIA
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

● **Looking ahead**

As Common Sense Media enters the 2024-25 fiscal year, we are focused on the UK Online Safety Act implementation, ensuring children's experiences and voices remain central to regulation and education. We are also committed to shaping responsible technology, particularly in view of the AI Bill and Private Member's Safer Phones bill.

Our new global AI initiatives—including AI product ratings and reviews, AI literacy materials for teachers and learners, research on generative AI, and UK education and policy convenings—are helping build understanding of the role of emerging technology in children's lives, while informing families, educators and regulators.

We look forward to meeting policymakers and friends of Common Sense Media at the AI Action Summit in Paris and the AI Fringe Festival in London in February 2025.

Structure, governance and management

● **Constitution**

Common Sense Media is registered as a charitable company limited by guarantee and was set up by a Trust deed.

Public benefit

The Trustees confirm that they have complied with their duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on Charities and Public Benefit.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

COMMON SENSE MEDIA
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

Statement of Trustees' responsibilities

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 24 April 2025 and signed on their behalf by:



Mr D Kuizenga

COMMON SENSE MEDIA
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 JULY 2024**

Independent examiner's report to the Trustees of Common Sense Media ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 July 2024.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

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

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

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:



Nicholas M Baldwin

Dated: 24 April 2025

BA(Econ) FCA DChA

Baldwin Scofield Accountancy LLP

Chartered Accountants

COMMON SENSE MEDIA
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	63,950	10	63,960	14,118
Total income		<u>63,950</u>	<u>10</u>	<u>63,960</u>	<u>14,118</u>
Expenditure on:					
Charitable activities	4	133,399	32,079	165,478	87,881
Total expenditure		<u>133,399</u>	<u>32,079</u>	<u>165,478</u>	<u>87,881</u>
Net expenditure		<u>(69,449)</u>	<u>(32,069)</u>	<u>(101,518)</u>	<u>(73,763)</u>
Transfers between funds	10	69,449	(69,449)	-	-
Net movement in funds		<u>-</u>	<u>(101,518)</u>	<u>(101,518)</u>	<u>(73,763)</u>
Reconciliation of funds:					
Total funds brought forward		-	165,473	165,473	239,236
Net movement in funds		-	(101,518)	(101,518)	(73,763)
Total funds carried forward		<u>-</u>	<u>63,955</u>	<u>63,955</u>	<u>165,473</u>

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

The notes on pages 11 to 18 form part of these financial statements.

COMMON SENSE MEDIA
(A company limited by guarantee)
REGISTERED NUMBER: 1188840

BALANCE SHEET
AS AT 31 JULY 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		83,914	195,033
		83,914	195,033
Creditors: amounts falling due within one year	8	(19,959)	(29,560)
		63,955	165,473
Net current assets		63,955	165,473
Total net assets		63,955	165,473
Charity funds			
Restricted funds	10	-	-
Unrestricted funds	10	63,955	165,473
		63,955	165,473
Total funds		63,955	165,473

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

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

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 24 April 2025 and signed on their behalf by:


Mr D Kuizenga

The notes on pages 11 to 18 form part of these financial statements.

COMMON SENSE MEDIA
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

1. General information

Common Sense Media is a private company limited by guarantee incorporated in England and Wales.

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.

Common Sense Media 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.

The charity has taken advantage of the provisions of SORP for charities not to prepare a Statement of Cash Flows.

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

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

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.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

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

COMMON SENSE MEDIA
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

2. Accounting policies (continued)

2.3 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

2.4 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.

2.5 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.

2.6 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.

2.7 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.

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Donations	63,950	10	63,960

COMMON SENSE MEDIA
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

3. Income from donations and legacies (continued)

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	12,600	1,518	14,118

4. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
Direct costs - Charitable activities	133,399	32,079	165,478

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Direct costs - Charitable activities	78,773	9,108	87,881

5. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Direct costs - Charitable activities	153,735	11,743	165,478

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Direct costs - Charitable activities	83,368	4,513	87,881

COMMON SENSE MEDIA
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

5. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Consultancy fees	133,399	78,773
Bank charges	142	113
Insurance	2,722	926
Postage	-	16
Professional fees	-	400
Transportation and subsistence	4,020	1,000
Office supplies	5,549	765
Telephone	437	478
Space rental	-	222
Subscriptions	7,466	675
	153,735	83,368

Analysis of support costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Legal and professional fees	10,183	3,073
Independent examination	1,560	1,440
	11,743	4,513

6. Independent examiner's remuneration

	2024 £	<i>2023 £</i>
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	1,560	1,440

COMMON SENSE MEDIA
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 July 2024, no Trustee expenses have been incurred (2023 - £NIL).

8. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	18,399	20,000
Accruals and deferred income	1,560	9,560
	<u>19,959</u>	<u>29,560</u>

9. Financial instruments

	2024	2023
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>83,914</u>	<u>195,033</u>

Financial assets measured at fair value through income and expenditure comprise bank balances.

COMMON SENSE MEDIA
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

10. Statement of funds

Statement of funds - current year

	Balance at 1 August 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2024 £
Unrestricted funds					
General Funds	165,473	10	(32,079)	(69,449)	63,955
Restricted funds					
Restricted Fund	-	63,950	(133,399)	69,449	-
Total of funds	165,473	63,960	(165,478)	-	63,955

Statement of funds - prior year

	Balance at 1 August 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2023 £
Unrestricted funds					
General Funds	239,236	1,518	(9,108)	(66,173)	165,473
Restricted funds					
Restricted Fund	-	12,600	(78,773)	66,173	-
Total of funds	239,236	14,118	(87,881)	-	165,473

COMMON SENSE MEDIA
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

11. Summary of funds

Summary of funds - current year

	Balance at 1 August 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2024 £
General funds	165,473	10	(32,079)	(69,449)	63,955
Restricted funds	-	63,950	(133,399)	69,449	-
	<u>165,473</u>	<u>63,960</u>	<u>(165,478)</u>	<u>-</u>	<u>63,955</u>

Summary of funds - prior year

	<i>Balance at 1 August 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 July 2023 £</i>
General funds	239,236	1,518	(9,108)	(66,173)	165,473
Restricted funds	-	12,600	(78,773)	66,173	-
	<u>239,236</u>	<u>14,118</u>	<u>(87,881)</u>	<u>-</u>	<u>165,473</u>

COMMON SENSE MEDIA
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

12. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	83,914	83,914
Creditors due within one year	(19,959)	(19,959)
Total	63,955	63,955

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Current assets	195,033	195,033
Creditors due within one year	(29,560)	(29,560)
Total	165,473	165,473

COMMON SENSE MEDIA

England & Wales - Charity number 1188840

Accounts

Charity Registration No. 1188840

Company Registration No. 12115998 (England and Wales)

COMMON SENSE MEDIA
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

COMMON SENSE MEDIA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr D Kuizenga
E Pack
Mr J Steyer
Rt Hon E H B Vaizey

(Appointed 19 November
2021)

Secretary

Mr D Kuizenga

Charity number

1188840

Company number

12115998

COMMON SENSE MEDIA

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COMMON SENSE MEDIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 JULY 2022

The Trustees present their report and financial statements for the year ended 31 July 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are specifically restricted to the advancement of education for the public benefit in particular, but not exclusively, by carrying out research, raising awareness and providing education curriculum and other information for children aged five to seventeen and their parents living in England and Wales to assist them in navigating the digital world and to ensure their digital well-being, with the ultimate goal of overseeing the power of social media, technology and public policy to improve children's well-being.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Common Sense Media rates movies, TV shows, books and more so parents can feel good about the entertainment choices they make for their kids. We offer the largest, most trusted library of independent age-based ratings and reviews. Our timely parenting advice support families as they navigate the challenges and possibilities of raising kids in the digital age.

Achievements and performance

2021 highlights:

- Jenna partnered with colleagues in Denmark to adapt the UK Education strategy for Nordics region, sharing best practice and learnings from the UK launch.
- Common Sense established a partnership with Bloomberg LP to support their families community.
- We welcomed a new Common Sense Education Ambassador; a highly motivated teacher in London who will help to promote our Digital Citizenship Curriculum in schools.
- We ran our first End Of Year Individual Giving fundraising event via an email campaign in December.
- We continued to engage with our partners, Education Scotland and the Digital Resilience team at the Welsh Government, by contributing blog posts, supporting teachers with webinars and professional development, and leading activities for families such as online sessions for PTAs
- Jenna co hosted a Facebook live session with partner London Grid For Learning to help parents keep children safe on their new devices at Christmas.

2022 highlights:

- Following the launch of our UK Digital Citizenship curriculum in February 2021, we were shortlisted for a prestigious BETT Award (Jan)
- Common Sense UK led the Safer Internet Day celebrations with dedicated teacher comms on social, an email to over 20k UK teachers, a Safer Internet Day teacher resource pack, and top tips to help teachers implement Digital Citizenship throughout the year. For the first time, Common Sense also championed Safer Internet Day in the USA. (Feb)
- Jenna visited schools in Islington, North London, to see the students present their own 'peer to peer' and 'child to parent' internet safety training assemblies (Feb)
- Jenna took to the stage with Common Sense Ambassador Pip Bhol at Europe's biggest EdTech trade show, BETT, to share tips for Implementing Digital Citizenship in Classrooms (March)
- Jenna partnered with her Education Outreach colleague in the US to deliver a bespoke professional development session for UK teachers (March)
- Jenna shared new Dig Cit resources with approximately 20 'Digital Leaders' - teachers from Islington borough (April)
- Common Sense UK hosted 20 thought leaders and policy makers for a dinner with Trustee Jim Steyer.
- Jim Steyer, Trustee, attended the All-Party Parliamentary Group (APPG) on Digital Regulation & Responsibility to share transatlantic perspectives on the online reforms required to make the internet a safer and healthier place for young people.
- Jim Steyer, Trustee, met with Damian Collins MP to advocate for children's rights in the digital world.

COMMON SENSE MEDIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

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

Mr D Kuizenga

E Pack

Mr J Steyer

Rt Hon E H B Vaizey

(Appointed 19 November 2021)

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

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

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



Mr D Kuizenga

Trustee

Dated: 21 April 2023

COMMON SENSE MEDIA

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMON SENSE MEDIA

I report to the Trustees on my examination of the financial statements of COMMON SENSE MEDIA (the charity) for the year ended 31 July 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Nicholas M Baldwin BA(Econ) FCA DChA

Dated: 21 April 2023

COMMON SENSE MEDIA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £
<u>Income from:</u>	Notes				
Donations and legacies	3	217,823	25,000	242,823	54,392
<u>Expenditure on:</u>					
Charitable activities	4	8,532	29,400	37,932	58,540
Net incoming/(outgoing) resources before transfers		209,291	(4,400)	204,891	(4,148)
Gross transfers between funds		(4,400)	4,400	-	-
Net income/(expenditure) for the year/ Net movement in funds		204,891	-	204,891	(4,148)
Fund balances at 1 August 2021		34,345	-	34,345	38,493
Fund balances at 31 July 2022		<u>239,236</u>	<u>-</u>	<u>239,236</u>	<u>34,345</u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

COMMON SENSE MEDIA

STATEMENT OF FINANCIAL POSITION

AS AT 31 JULY 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Cash at bank and in hand		259,796		38,695	
Creditors: amounts falling due within one year					
	8	<u>(20,560)</u>		<u>(4,350)</u>	
Net current assets			<u>239,236</u>		<u>34,345</u>
Income funds					
Unrestricted funds			<u>239,236</u>		<u>34,345</u>
			<u>239,236</u>		<u>34,345</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2022.

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

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

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

The financial statements were approved by the Trustees on 21 April 2023



Mr D Kuizenga
Trustee

Company Registration No. 12115998

COMMON SENSE MEDIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies

Charity information

COMMON SENSE MEDIA is a private company limited by guarantee incorporated in England and Wales. The registered office is c/o Gateley Legal, 1 Paternoster Square, London EC4M 7DX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in 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 the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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 or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

COMMON SENSE MEDIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies

(Continued)

1.6 Cash and cash equivalents

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts	217,823	25,000	242,823	54,392

COMMON SENSE MEDIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

4 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Bank charges	232	194
Consultancy fees	29,400	45,000
Legal fees	3,000	3,052
Education support	1,000	500
Entertainment	1,211	144
Translation services	-	5,066
Insurance	812	746
Postage	-	28
Professional fees	-	2,610
Events & Conferences	828	-
Transportation	59	-
Other expenses	190	-
	<u>36,732</u>	<u>57,340</u>
Share of governance costs (see note 5)	1,200	1,200
	<u>37,932</u>	<u>58,540</u>
Analysis by fund		
Unrestricted funds	8,532	58,540
Restricted funds	29,400	-
	<u>37,932</u>	<u>58,540</u>

5 Support costs

	Support costs £	Governance costs £	2022		Governance costs £	2021 £
	£	£	£	£	£	£
Independent examination fees	-	1,200	1,200	-	1,200	1,200
	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,200</u>
Analysed between Charitable activities	-	1,200	1,200	-	1,200	1,200
	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,200</u>

6 Trustees

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

COMMON SENSE MEDIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

7 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

8 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	20,560	4,350
	<u> </u>	<u> </u>

COMMON SENSE MEDIA

England & Wales - Charity number 1188840

Accounts

Charity registration number 1188840

Company registration number 12115998 (England and Wales)

COMMON SENSE MEDIA
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

COMMON SENSE MEDIA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D Kuizenga E Pack Mr J Steyer Rt Hon E H B Vaizey	(Appointed 19 November 2021)
Charity number	1188840	
Company number	12115998	

COMMON SENSE MEDIA

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COMMON SENSE MEDIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2021

The Trustees present their annual report and financial statements for the year ended 31 July 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are specifically restricted to the advancement of education for the public benefit in particular, but not exclusively, by carrying out research, raising awareness and providing education curriculum and other information for children aged five to seventeen and their parents living in England and Wales to assist them in navigating the digital world and to ensure their digital well-being, with the ultimate goal of overseeing the power of social media, technology and public policy to improve children's well-being.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Common Sense Media rates movies, TV shows, books and more so parents can feel good about the entertainment choices they make for their kids. We offer the largest, most trusted library of independent age-based ratings and reviews. Our timely parenting advice support families as they navigate the challenges and possibilities of raising kids in the digital age.

Achievements and performance

2020 highlights:

- We continued to work with our partners the Welsh Government on transcreation and translation of all 72 Digital Citizenship lessons.
- Jenna met with the National Crime Agency (CEOP) to discuss how we can help teachers identify quality resources via the Education For a Connected World Framework, and partnership opportunities.
- Jenna met with leaders from Education Scotland to introduce our free resources for teachers.
- Trustee & Founder Jim Steyer launches his book 'Which Side of History' and we had a convening of friends and colleagues for an online book club.
- We met with MPs and Policy Leaders to discuss collaboration on online safety resources for schools.

2021 highlights:

- On Safer Internet Day, we launched our new UK Digital Citizenship Curriculum with PR, social, and a professional development session for teachers. The lessons were fully updated based on insights from our 2019/20 case study with Islington Schools in London.
- We also launched a UK microsite for educators in the UK, including our new lessons, and an implementation guide.
- Launched new Digital Citizenship progression tool, which also signposts to peer-recommended resources for teachers, in partnership with Islington Council.
- We supported Safer Internet Day 2021 with promoted posts to raise awareness of our free Digital Citizenship resources.
- We established a partnership with Education Scotland to bring our free Digital Citizenship resources to up to 600k learners in Scotland.
- We established a partnership with Bloomberg Philanthropies, to support their families community in return for support for our UK digital citizenship programme.
- The number of UK users of our Common Sense Digital Citizenship curriculum grew +100% year on year to 10,000.

COMMON SENSE MEDIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

Financial review

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 accounting policies.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

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

Mr D Kuizenga

E Pack

Mr J Steyer

Rt Hon E H B Vaizey

(Appointed 19 November 2021)

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

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

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



Mr D Kuizenga

Trustee

23 May 2022

COMMON SENSE MEDIA

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMON SENSE MEDIA

I report to the Trustees on my examination of the financial statements of COMMON SENSE MEDIA (the charity) for the year ended 31 July 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Nicholas M Baldwin BA(Econ) FCA DChA

Dated: 23 May 2022

COMMON SENSE MEDIA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2021

		Unrestricted funds 2021 £	Unrestricted funds 2020 £
Income from:			
Donations and legacies	3	54,392	123,804
Expenditure on:			
Charitable activities	4	58,540	85,311
Net (expenditure)/income for the year/ Net movement in funds		(4,148)	38,493
Fund balances at 1 August 2020		38,493	-
Fund balances at 31 July 2021		<u>34,345</u>	<u>38,493</u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 6 to 9 form part of these financial statements.

COMMON SENSE MEDIA

STATEMENT OF FINANCIAL POSITION

AS AT 31 JULY 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Cash at bank and in hand		38,695		39,033	
Creditors: amounts falling due within one year					
	8	(4,350)		(540)	
Net current assets			34,345		38,493
Income funds					
Unrestricted funds			34,345		38,493
			<u>34,345</u>		<u>38,493</u>

The notes on pages 6 to 9 form part of these financial statements.

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

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

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

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

The financial statements were approved by the Trustees on 23 May 2022


Mr D Kuizenga
Trustee

Company registration number 12115998

COMMON SENSE MEDIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2021

1 Accounting policies

Charity information

COMMON SENSE MEDIA is a private company limited by guarantee incorporated in England and Wales. The registered office is c/o Gateley Legal, 1 Paternoster Square, London EC4M 7DX.

1.1 Accounting convention

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

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

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

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in 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 the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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 or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

COMMON SENSE MEDIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Cash and cash equivalents

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.7 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.

COMMON SENSE MEDIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	54,392	123,804

4 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2021	2020
	£	£
Bank charges	194	138
Set-up costs	-	7,641
Consultancy fees	45,000	53,130
Legal fees	3,052	10,681
Education support	500	11,462
Computer and website costs	-	1,719
Entertainment	144	-
Translation services	5,066	-
Insurance	746	-
Postage	28	-
Professional fees	2,610	-
	<u>57,340</u>	<u>84,771</u>
Share of governance costs (see note 5)	1,200	540
	<u>58,540</u>	<u>85,311</u>

COMMON SENSE MEDIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

5 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Independent examination fees	-	1,200	1,200	-	540	540
	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>540</u>	<u>540</u>
	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>540</u>	<u>540</u>
Analysed between Charitable activities	-	1,200	1,200	-	540	540
	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>540</u>	<u>540</u>

6 Trustees

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

7 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-
	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

8 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	4,350	540
	<u>4,350</u>	<u>540</u>