

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)**

**CONTENTS**

	Page
<b>Reference and administrative details of the Company, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 7
<b>Independent examiner's report</b>	8
<b>Statement of financial activities</b>	9
<b>Balance sheet</b>	10
<b>Notes to the financial statements</b>	11 - 18

**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**

<b>Trustees</b>	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)
<b>Company registered number</b>	1188840
<b>Charity registered number</b>	12115998
<b>Registered office</b>	3 Bunhill Row London EC1Y 8YZ
<b>Company secretary</b>	Mr D Kuizenga
<b>Independent examiners</b>	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**  
(A company limited by guarantee)

**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**  
(A company limited by guarantee)

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

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

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**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Donations	63,950	10	63,960

**COMMON SENSE MEDIA**  
(A company limited by guarantee)

**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**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total 2024 £</b>
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**

	<b>Activities undertaken directly 2024 £</b>	<b>Support costs 2024 £</b>	<b>Total funds 2024 £</b>
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**  
(A company limited by guarantee)

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

**5. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

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

**Analysis of support costs**

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

**6. Independent examiner's remuneration**

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



**COMMON SENSE MEDIA**  
(A company limited by guarantee)

**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 £
<b>Financial assets</b>		
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**  
(A company limited by guarantee)

**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 £
<b>Unrestricted funds</b>					
General Funds	165,473	10	(32,079)	(69,449)	63,955
<b>Restricted funds</b>					
Restricted Fund	-	63,950	(133,399)	69,449	-
<b>Total of funds</b>	<b>165,473</b>	<b>63,960</b>	<b>(165,478)</b>	<b>-</b>	<b>63,955</b>

**Statement of funds - prior year**

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

**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**

	Balance at 1 August 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2023 £
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**

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

**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)
<b>Total</b>	<b>165,473</b>	<b>165,473</b>