

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

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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		<u>(513)</u>	<u>39,554</u>	<u>39,041</u>	<u>(101,518)</u>
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
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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	
	<u>128,833</u>	<u>83,914</u>	
Current liabilities			
Creditors: amounts falling due within one year	8 (25,837)	(19,959)	
Net current assets		102,996	63,955
Total net assets		<u>102,996</u>	<u>63,955</u>
Charity funds			
Restricted funds	10 -	-	-
Unrestricted funds	10 102,996	63,955	
Total funds		<u>102,996</u>	<u>63,955</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 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 statement 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
	<u>131,487</u>	<u>94,053</u>	<u>225,540</u>

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

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
	<u>132,000</u>	<u>54,499</u>	<u>186,499</u>

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total 2024 £</i>
Direct costs - Charitable activities	133,399	32,079	165,478
	<u>133,399</u>	<u>32,079</u>	<u>165,478</u>

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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	-
	<u>178,005</u>	<u>153,735</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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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

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**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>

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**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	<u>102,996</u>	<u>102,996</u>

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	<u>63,955</u>	<u>63,955</u>