

Charity registration number 1190441 (England and Wales)

Charity registration number SC050800 (Scotland)

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

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ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Steve Myers	
	Sam Warner (Chair)	
	Ann-Marie Christian	(Resigned 14 July 2025)
	Lorna Boreland-Kelly	(Resigned 14 July 2025)
	Adrian Spanswick	
	Ciaran Murphy	
	Julie Baker	(Resigned 9 November 2024)
	Sarah Forrest	
	Kelechi Ukandu	(Resigned 14 July 2025)
	Jermaine Ravalier	
	Sarah Steele	(Appointed 1 November 2024)
	Robert Ewin	
Charity number (England and Wales)	1190441	
Charity number (Scotland)	SC050800	
Principal address & Registered office	17 Priory Street York YO1 6ET	
Independent examiner	Frances Howard BFP FCA Fortus Limited Business Advisors and Accountants Equinox House Clifton Park Shipton Road York YO30 5PA	
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 published in October 2019".

The legal and administrative information page forms part of this report.

Objectives and activities

The Association is established:

- To protect children and adults from suffering, or likelihood of suffering, significant harm, ill-treatment, impairment of health or impairment of development by the encouragement and promotion of any methods, services and facilities calculated to safeguard and promote the welfare of such children and families.
- To educate and inform the public at large and, in particular, but not exclusively, those persons professionally qualified, within voluntary or charity setting to be sure we are including all relevant parties regarding all aspects and effects of abuse and neglect on children and families generally.
- To ensure we listen to, and practice is informed by, the victims who have suffered harm, to hear their voice and learn from their experiences.

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

Update on activities

2024-25 saw further changes to the AoCPP office team. The Membership, Finance and Administrator position was split into two separate roles; Membership and Administration Officer in one position, and Finance Officer in another, separate and much smaller role. This enabled us to maintain financial continuity by retaining the existing post holder, albeit in a new capacity as Finance Office working as a contractor, whilst recruiting a new team member with specific third sector experience in managing memberships and IT based support systems.

The recruitment for a new Events Office that began in the previous period was successful, and the post was filled in June 2024 on a 15 hour per week contract.

In early 2025, the Association was approached by Wiley the current part owner and publisher of our journal, Child Abuse Review, with an offer to purchase our 17.5% share of the journal. This detailed negotiation continues with consultation between the AoCPP Leadership, AoCPP Board and Wiley senior team.

Activity in the period continues to be delivered via online platforms. Work has begun on the first large scale face to face conference since the move to online at the onset of Covid-19. This will be delivered in September 2025 and will be a partnership with Durham University.

Research partnerships were secured in the period, most notably with Birkbeck University on Child Sexual Abuse Recovery Histories, in a 4-year partnership worth circa £18,000.

Events and learning

Helping practitioners to develop their knowledge base at an advanced level is a key strand of how we support professional and career development. A knowledgeable and skilled workforce leads to better outcomes for children and families.

In 2024/25 we held more events than in the previous year. We hosted 12 Lunch and Learn sessions, 33 Special Interest Group meetings (more than double the previous year's total of 16), an online learning week with NOTA and we also coordinated an additional member-led meeting in response to the Government consultation on Working Together to Safeguard Children 2023.

We also launched our new online Member's Area which contains a range of resources, including a library of recorded webinars that members can access at any time.

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Strategy and direction

At AoCPP our vision is a world in which all children and vulnerable adults are able to grow up in safety and security and without risk of being abused or neglected.

Our mission is to improve the lives and safety of children and vulnerable adults by providing research, representation, training, and support for those involved in child protection.

Supporting vulnerable adults: We recognise that the issues children and young people face do not stop when they reach adulthood. In fact, with fewer contact points with agencies and professionals, adults can become alienated from the avenues in which they can seek support, leaving them vulnerable to harm and exploitation. Through our work, we aim to ensure that we can make a positive difference in improving the lives of vulnerable adults..

We have been driving improvement in child protection for almost 45 years by working with those in the field to influence policy and practice. We publish high quality multidisciplinary research, hold conferences and training events on a range of topics, facilitate peer to peer support and learning, and provide a sector voice in policy-making and consultations with statutory stakeholders. We do this because we believe knowledgeable, resilient, powerful professionals are best able to support children and families.

Our purpose is guided by 3 key principles:

- We are **multidisciplinary**, reflecting the crucial nature of partnership working to effective child protection
- We believe in **research and practice going hand in hand**: research must inform practice and practice must inform research
- We **represent the whole of the UK** and aim to share learning across the four nations.

Our work is underpinned by a central belief in the rights and wellbeing of children. We listen to voices from research and practice to identify needs and inform our service development. Supporting and meeting the needs of the child protection workforce is our route to helping keep children safe from harm.

We have a strong set of values that informs our work, in particular we work with:

- **Compassion:** We recognise the systemic, psychological and emotional complexities involved for all those in contact with or working in the child protection system. We model and promote compassion in our organisation and in all aspects of our work.
- **Respect:** We promote equality and inclusivity within our association and how we collaborate and support other organisations to ensure that social justice is core to what we do.
- **Humility:** We have humility to recognise the limitations of our knowledge, and that we must continually learn, improve and act to improve the lives of children.
- **Courage:** We have courage to voice hard truths openly and honestly, and to stay true to our charitable objectives.

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

TRUSTEES' REPORT (CONTINUED)

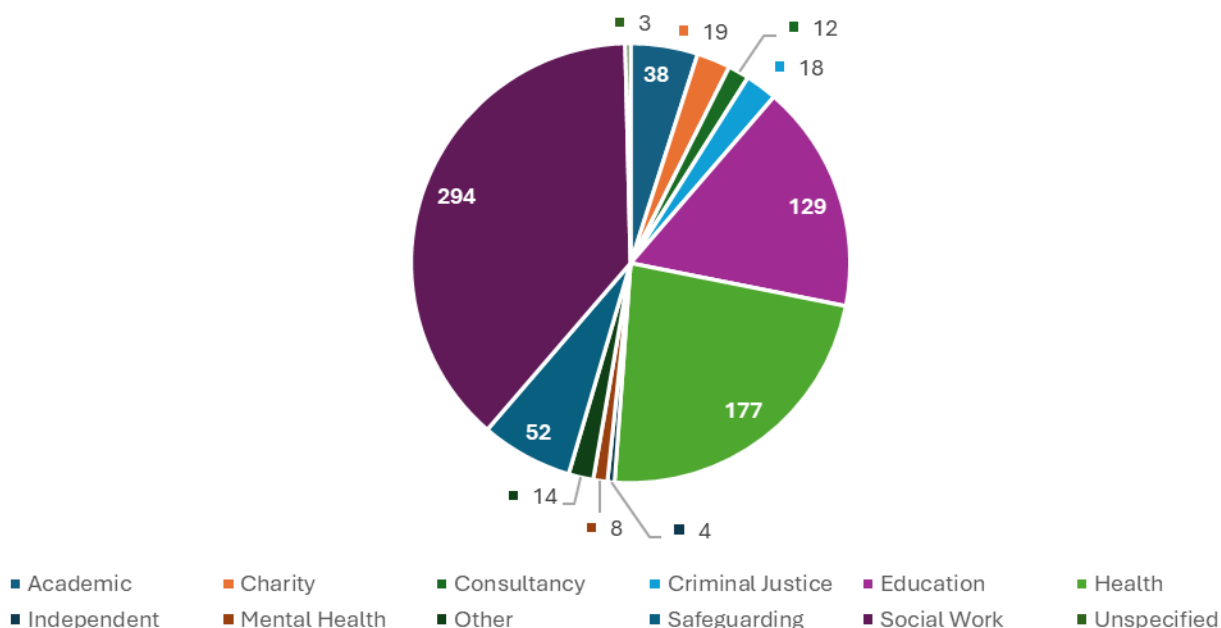
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

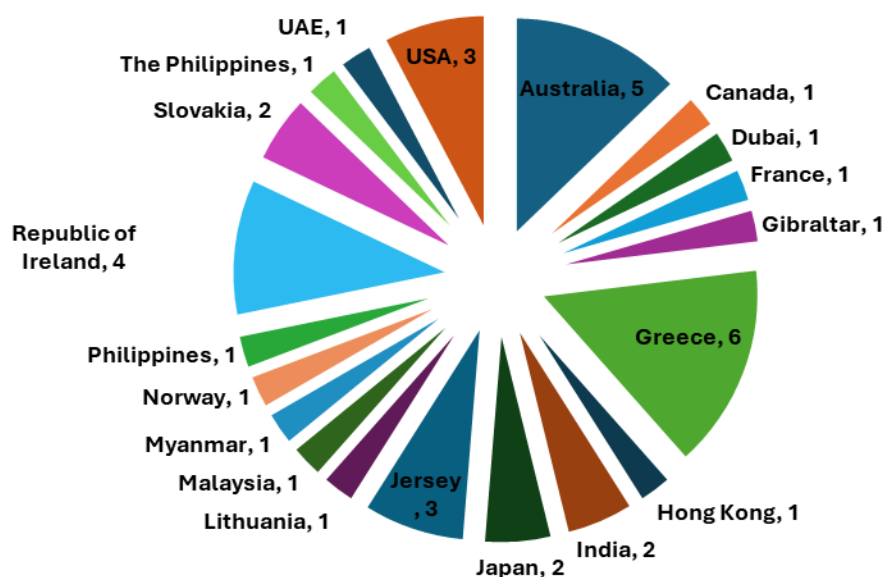
Members

Our total number of members is 768 at time of writing.

38% of our members are in the Social Work field, with 24% working in either Healthcare or Mental Healthcare. Education – 17%, Safeguarding – 7%, and Academic – 5% - make up the next largest fields. Where this information has been provided, the remainder of our members work in Charities, Criminal Justice, and Consultancy (all 2%), Mental Health or operating Independently (both 1%).



95% of members – 727 – are based in the United Kingdom. Of those, 622 are in England – 91%, with 40 members in Scotland, 16 in Wales and 9 in Northern Ireland. Members from various other countries make up the remainder of the membership.



ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Member voice

As a membership organisation it is essential that we understand our members' needs in order to be useful. The statutory, policy, cultural and financial landscape for child protection has changed significantly over the past 10 years, as well as the ways in which people want to receive training and consume information.

As a result of these discussions, we launched 3 new Special Interest Groups (SIGs) in 2023/24.

- Domestic Violence and Abuse
- Youth Justice
- Culture in Child Protection

In addition to our already established Special Interest Groups in:

- Gender Dysphoria
- Children and Young People in Care and Care Experienced
- Digital Safeguarding
- Practice Learning Reviews
- Gypsy Roma Traveller Communities and Child Protection
- Safeguarding in Sport
- Child Sexual Abuse
- Culture in Child Protection
- Domestic Violence and Abuse
- Youth Justice

Each SIG group held meetings throughout the year with good attendance and 1 new Special Interest Group: Safeguarding in Education is planned for 2025/26.

Ann Paterson Scholarship

In 2017 we received a legacy from Ann Wingate Paterson, a long-time member of the Scottish branch, and in 2019 we awarded the Ann Paterson Scholarships for professionals studying child protection in the UK. In 2024/25 we made 3 awards totalling £11,982 and look forward to hearing about the impact of this funding.

Social media

We continued our strategy to develop our presence across a variety of social media platforms, introducing the use of Instagram to connect with a broader audience. The changing nature of Social Media platforms meant that we made the strategic decision to withdraw from Twitter in 2024/25 to avoid any reputational damage associated with remaining active in the space.

At the time of writing, followers on LinkedIn were 4042 (almost 1700 more than in FY2023/24), whereas new followers on Facebook and Instagram have been harder to attract with 787 followers on Facebook and 68 followers on Instagram. We continue to be active on these platforms but focus much of our activity and engagement on LinkedIn where we have the most success with engagement.

Unfortunately the impact of the takeover of Twitter and move to X has removed the analytics function from the free basic package, so we are no longer able to report on the impact of our posts on this platform.

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

TRUSTEES' REPORT (CONTINUED)

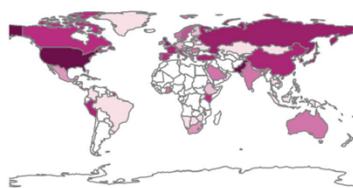
FOR THE YEAR ENDED 31 MARCH 2025

Research

Child Abuse Review

Circulation

Global reach



In 2024, 4,234 institutions offered access to the latest content in your journal via a Wiley license or a traditional subscription. On this map, darker shading shows where circulation is highest. Countries/regions with no shading may be covered by philanthropic initiatives. In 2024, our philanthropic initiatives extended low-cost or free access to current content to 4,514 developing world institutions.

Additional reach: EBSCO

Wiley's arrangement with EBSCO allows us to extend the reach of your journal beyond core academic libraries. In 2024, 3,394 institutions accessed embargoed content of at least one year old from your journal via EBSCO databases. This is a -6.6% change from 2023.

Reach by region

Region	2022	2023	2024
Australia & NZ	69	69	69
Canada	90	95	87
China	142	173	164
Europe	1,231	1,225	1,262
Japan	130	127	137
Rest of World	1,929	1,890	1,470
UK	269	269	269
USA	718	764	776
Grand Total	4,578	4,612	4,234

This table shows the number of institutions, by region, with access to the latest content in your journal via either a Wiley license or a traditional subscription.

Reach by access type

Sales Model	2022	2023	2024
Institutions with access via a Wiley license	4,568	4,604	4,228
All Journals license	1,025	1,351	1,305
Transformational agreements	1,176	1,561	1,880
Other licenses	2,367	1,692	1,043
Institutions with access via traditional subscriptions	10	8	6
Online	10	8	6
Print and online	0	0	0
Print	0	0	0
Total	4,578	4,612	4,234

In 2024, 4,228 institutions offered access to your journal via a Wiley license, often through a consortium. Of these institutions, 1,305 had access via the 'All Journals license', 1,880 institutions had access via 'Transformational agreements' which cover both subscription access and open access publishing. In addition, 6 institutions offered access via traditional (online or print) subscriptions.

Our publishing partner, Wiley Publishing Ltd, has now embedded the structural changes experienced and referenced in the 2023-2024 period.

The changes have already resulted in a drop in royalty payments to the AoCPP and as such, discussions about the potential sale of the AoCPP's share of Child Abuse Review are ongoing with Wiley to ensure the future of the journal, but also the financial stability and efficiency of the Association. The key areas of negotiation are around ensuring an ongoing affiliation between the AoCPP and Child Abuse Review.

Most viewed articles on Wiley Online Library

Rank	Article Title	Vol	Iss	Views
1	When Coercive Control Continues to Harm Children: Post-Separation Fathering, Stalking and Domestic Violence	29	4	9,086
2	The Prevalence of Child Maltreatment across the Globe: Review of a Series of Meta-Analyses	24	1	3,978
3	Beyond the Physical Incident Model: How Children Living with Domestic Violence are Harmed By and Resist Regimes of Coercive Control...	25	1	2,806
4	Children's Human Rights to 'Participation' and 'Protection': Rethinking the relationship using Barnahus as a case example	32	6	2,461
5	Tackling the 'normalisation of neglect': Messages from child protection reviews in England	33	1	2,362
6	Interventions to Improve the Response of Professionals to Children Exposed to Domestic Violence and Abuse: A Systematic Review	26	1	2,269
7	Social Worker and Midwife Decision Making Regarding Child Protection Risk and the Unborn Baby: A Qualitative Study	30	2	2,236
8	The positive and negative effects of working with child sexual abuse for health and social care professionals: A systematic review	33	1	2,123
9	A review of the relationship between poverty and child abuse and neglect: Insights from scoping reviews, systematic reviews and me...	32	2	2,113
10	Context matters: Conceptualising and operationalising the contextual prevention of child sexual abuse	33	1	1,990

This table includes details of the 10 most-accessed articles of 2024. The average number of views per article published in your journal in 2024 was 275. Across all journals that Wiley publishes in the same subject area, the average number of views per article was 565.

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

The charity made a deficit in the year of £30,912 (2024: Surplus £8,649). The unrestricted deficit was £18,930 (2024: Surplus £43,022).

Investment policy

The charity holds funds on deposit and seeks to maximise the interest earned on those deposits.

It is not felt appropriate to invest funds over a longer term which are required for the good financial management of the charity.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity 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.

Reserves

At 31 March 2025 the Association had free reserves of £85,666 (2024: £108,492) that is after excluding reserves represented by fixed assets, restricted funds, and a provision for the financial commitment. The trustees consider that the Association should hold approximately one year's projected expenditure on salaries and one year's projected expenditure on the journal and believes that the present level of reserves is sufficient to have the flexibility to meet its obligations.

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.

Structure, governance and management

The AGM was held in March 2025. There were no resolutions submitted.

Sarah Steele was Co-Opted as Trustee with responsibility for Policy, and Julie Baker resigned her position. After these changes the Board consisted of 11 members.

Constitution

The charity is a charitable incorporated organisation (CIO) which is governed by its CIO-Association governing document which was registered on 16 July 2020 with the Charity Commission in England and Wales. The CIO also registered with Scotland's OSCR on 25 February 2021.

We recognise that the issues children and young people face do not stop when they reach adulthood. In fact, with fewer contact points with agencies and professionals, adults can become alienated from the avenues in which they can seek support, leaving them vulnerable to harm and exploitation. Through our work, we aim to ensure that we can make a positive difference in improving the lives of vulnerable adults.

In light of this recognition we amended the constitution 4 years ago to reflect this.

Organisation

The board of trustees met 3 times in this period and, subject to the direction of the Association in general meeting, is responsible for the exercise of the functions of the Association and for the determination of policy and general management of the business of the Association.

The leadership team meet every two weeks to ensure the good management of the financial and administrative affairs of the Association, the implementation of policies and directions of the Association. The membership of the leadership team comprises of the Chair, Vice Chair, and the Operations Manager of the Association and such other members of the board of trustees as determined from time to time.

Induction and training of new trustees

New trustees are encouraged to spend time learning about the organisation and the activities they run. They are provided with appropriate background information and are supported by the leadership team. All trustees are asked to sign a declaration of compliance and copies of up to date DBS's are kept on file for each member. All trustees meet with the Chair, Vice Chair and Operations Manager annually, to review their trusteeship and plan their contribution for the year ahead.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed. Where significant risks have been identified systems have been established to mitigate those risks. The risk register is reviewed and presented at each Board meeting. Risk is scored using a RAG system achieved by multiplying assessed potential impact by likelihood of occurrence.

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

Sam Warner

Sam Warner (Chair)

Trustee

17 December 2025

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

I report to the trustees on my examination of the financial statements of Association of Child Protection Professionals (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 (the 2011 Act). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements carried out under section 44 (1) (c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 44 (1) (a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 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 Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Frances Howard

Frances Howard BFP FCA

Fortus Limited
Business Advisors and Accountants
Equinox House
Clifton Park
Shipton Road
YO30 5PA
York

Dated: 17 December 2025

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

CURRENT FINANCIAL YEAR

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
Income and endowments					
Donations and legacies	2	89	-	89	192
Charitable activities	3	99,230	-	99,230	116,376
Investments	4	1,063	-	1,063	84
Other income	5	174	-	174	185
Total income		100,556	-	100,556	116,837
Expenditure					
Charitable activities	6	119,486	11,982	131,468	108,188
Net movement in funds		(18,930)	(11,982)	(30,912)	8,649
Fund balances at 1 April 2024		128,483	64,728	193,211	184,562
Fund balances at 31 March 2025		109,553	52,746	162,299	193,211

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

PRIOR FINANCIAL YEAR

		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
Income and endowments					
Donations and legacies	2	192	-	-	192
Charitable activities	3	116,376	-	-	116,376
Investments	4	84	-	-	84
Other income	5	185	-	-	185
Total income		116,837	-	-	116,837
Charitable activities	6	102,710	-	5,478	108,188
Net (expenditure)/income for the year		14,127	-	(5,478)	8,649
Funds transfer		28,895	(28,895)	-	-
Net movement in funds		43,022	(28,895)	(5,478)	8,649
Fund balances at 1 April 2023		85,461	28,895	70,206	184,562
Fund balances at 31 March 2024		128,483	-	64,728	193,211

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Intangible assets	11		3,600		-
Tangible assets	12		1,287		991
			<u>4,887</u>		<u>991</u>
Current assets					
Debtors	13	34,530		47,957	
Cash at bank and in hand		142,506		178,000	
		<u>177,036</u>		<u>225,957</u>	
Creditors: amounts falling due within one year	14	<u>(19,624)</u>		<u>(33,737)</u>	
Net current assets			157,412		192,220
Total assets less current liabilities			<u>162,299</u>		<u>193,211</u>
Income funds					
Restricted funds	16		52,746		64,728
Unrestricted funds			109,553		128,483
			<u>162,299</u>		<u>193,211</u>

The financial statements were approved by the Trustees on 17 December 2025

Steve Myers

Steve Myers
Trustee

Sam Warner

Sam Warner (Chair)
Trustee

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Association of Child Protection Professionals is a CIO registered in England, Wales and Scotland. The registered office is 17 Priory Street, York, YO1 6ET.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity.

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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

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.

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.

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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 classed by activity.

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

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

All expenditure is accounted for on an accruals basis. All expenses including support costs are allocated to the appropriate expenditure headings. All expenditure is inclusive of VAT as the charity is not VAT registered.

1.6 Research and development expenditure

Research expenditure is written off against profits in the year in which it is incurred. Identifiable development expenditure is capitalised to the extent that the technical, commercial and financial feasibility can be demonstrated.

1.7 Intangible fixed assets

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website costs	3 years on a straight line basis
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1.8 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets costing more than £250 are capitalised at cost.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	3 years on a straight line basis
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.9 Impairment of fixed assets

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

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.11 Financial instruments

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

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are recognised at transaction price unless the arrangement constitutes a financing transaction.

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 at transaction price.

1.12 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.

2 Donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Donations and gifts	89	192

3 Charitable activities

	Charitable Income 2025 £	Charitable Income 2024 £
Membership subscriptions	69,387	66,395
Conference fees	3,087	3,067
Income from journals	26,756	43,816
Training provided	-	3,098
	99,230	116,376

4 Investments

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Interest receivable	1,063	84

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Other income

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Other income	174	185

6 Charitable activities

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Staff costs	65,960	46,836
Child abuse review and newsletter	14,250	19,000
Equipment	266	-
IT subscriptions & support	9,551	8,055
Amortisation	2,691	4,635
Insurance	1,049	1,393
Publicity & advertising	7,282	4,614
Printing, postage & stationery	185	120
Rent & service charges	1,087	564
Room hire	-	66
Scholarships	11,982	5,478
Staff training & welfare	862	1,401
Sundry expenses	132	370
Telephone	1,870	683
Subscriptions	100	50
Travel & subsistence	1,382	2,045
Bank charges	1,559	1,725
	120,208	97,035
Share of support costs (see note 7)	8,364	7,248
Share of governance costs (see note 7)	2,896	3,905
	131,468	108,188
Analysis by fund		
Unrestricted funds - general	119,486	102,710
Restricted funds	11,982	5,478
	131,468	108,188

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Accountancy fees	1,474	2,896	4,370	673	3,905	4,578
Professional fees	6,890	-	6,890	6,575	-	6,575
	=====	=====	=====	=====	=====	=====
	8,364	2,896	11,260	7,248	3,905	11,153
	=====	=====	=====	=====	=====	=====
Analysed between						
Charitable activities	8,364	2,896	11,260	7,248	3,905	11,153
	=====	=====	=====	=====	=====	=====

8 Trustees

During the year two trustees (2024: two trustee) received reimbursement of £1,102 (2024: £898) for travel, accommodation and subsistence expenses.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	4	3
	=====	=====
Employment costs	2025	2024
	£	£
Wages and salaries	63,108	44,672
Pension costs	2,852	2,164
	=====	=====
	65,960	46,836
	=====	=====

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

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Intangible fixed assets

Website costs £

Cost

At 1 April 2024	12,420
Additions	5,400

At 31 March 2025	17,820
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Amortisation

At 1 April 2024	12,420
Amortisation charged for the year	1,800

At 31 March 2025	14,220
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Carrying amount

At 31 March 2025	3,600
At 31 March 2024	-

12 Tangible fixed assets

Computers £

Cost

At 1 April 2024	6,272
Additions	1,187

At 31 March 2025	7,459
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Depreciation

At 1 April 2024	5,281
Depreciation charged in the year	891

At 31 March 2025	6,172
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Carrying amount

At 31 March 2025	1,287
At 31 March 2024	991

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Accrued income	32,315	38,833
Prepayments	2,215	9,124
	<u>34,530</u>	<u>47,957</u>

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

14 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Trade creditors		510	13,474
Other creditors		993	304
Accruals		4,865	3,799
Deferred income	15	13,256	16,160
		<u>19,624</u>	<u>33,737</u>

15 Deferred income

	2025 £	2024 £
Deferred income	13,256	16,160
	<u>13,256</u>	<u>16,160</u>

Deferred income comprises members' subscriptions and journal income received in advance.

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Anne Wingate Paterson Legacy Fund	62,222	-	(11,982)	50,240
NSPCC	2,506	-	-	2,506
	<u>64,728</u>	<u>-</u>	<u>(11,982)</u>	<u>52,746</u>
	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Anne Wingate Paterson Legacy Fund	67,700	-	(5,478)	62,222
NSPCC	2,506	-	-	2,506
	<u>70,206</u>	<u>-</u>	<u>(5,478)</u>	<u>64,728</u>

The Anne Wingate Paterson legacy fund is monies given to provide financial support for students registered or applying to be registered with a university in Scotland to study for a higher degree in the field of identification, the impact of, effective responses to or the prevention of child abuse and neglect.

NSPCC fund is monies held for the NSPCC.

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

There were no designated funds in the year ended 31 March 2025.

2024 funds	Movement in funds				Balance at 31 March 2024
	Balance at 1 April 2023	Income	Expenditure	Transfers	
	£	£	£	£	£
Scottish branch	2,186	-	-	(2,186)	-
Milton Keynes branch	300	-	-	(300)	-
Northern Ireland branch	5,015	-	-	(5,015)	-
East Midlands branch	1,038	-	-	(1,038)	-
London branch	1,957	-	-	(1,957)	-
Republic of Ireland branch	2,795	-	-	(2,795)	-
South Coast branch	905	-	-	(905)	-
All Wales branch	3,730	-	-	(3,730)	-
West Midlands branch	1,918	-	-	(1,918)	-
North West Manchester branch	828	-	-	(828)	-
South west branch	8,223	-	-	(8,223)	-
	<u>28,895</u>	<u>-</u>	<u>-</u>	<u>(28,895)</u>	<u>-</u>

Designated funds relate to the branches which have mainly closed and the money was held in case they reopened. The transfers represent the funds of closed branches being transferred back to the main branch as no branch activity is expected.

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
Fund balances at 31 March 2025 are represented by:			
Intangible fixed assets	3,600	-	3,600
Tangible assets	1,287	-	1,287
Current assets/(liabilities)	104,666	52,746	157,412
	<u>109,553</u>	<u>52,746</u>	<u>162,299</u>
	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
Fund balances at 31 March 2024 are represented by:			
Tangible assets	991	-	991
Current assets/(liabilities)	127,492	64,728	192,220
	<u>128,483</u>	<u>64,728</u>	<u>193,211</u>

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Contingent assets and liabilities

After the year end the charity was approached by the publishers of the Child Abuse Review with an offer to buy out the charity's share for £85,000. If the sale is agreed the charity would be free of its current obligation to provide support of £19,000 per annum for the journal costs. The charity would also lose the right to any income from royalties associated with the journal.

20 Financial commitments

There is a contract with the publishers of Child Abuse Review which was agreed in April 2022, and effective from 1 January 2023 for 3 years. The contract will be renewed on the same terms until terminated by either party giving not less than 12 months' notice. The total annual charge is £19,000.

21 Related party transactions

During the year the charity paid £nil (2024: £527) to Sam Warner Consulting Limited to provide training. A trustee of the Charity, Sam Warner, is also a director of Sam Warner Consulting Limited. There were no amounts outstanding at the year end.