5Rights Foundation

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 MARCH 2026

Company Registration Number
11271356 (England and Wales)

Charity Registration Number
1178581

Registered office	14 Fowler Road London N1 2EP **Charity registration number (England and Wales)** 1178581 **Company registration number** 11271356
Auditor	Buzzacott Audit LLP 130 Wood Street London EC2V 6DL
Bankers	Until June 2025 Lloyds Bank 7 Carter Street Uttoxeter Staffordshire ST14 8HD Wise Payments Limited 6th Floor, The Tea Building, 56 Shoreditch High Street London E1 6JJ United Kingdom

Introduction
The trustees present their statutory report together with the financial statements of 5Rights Foundation for the year ended 31 March 2026.

The report, which constitutes a trustees' report for the purposes of charity legislation and a directors' report for the purposes of company legislation, complies with Charity's constitution, and has been prepared in accordance with Part 8 of the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice.

The financial statements have been prepared in accordance with the accounting policies set out on **pages 16 to 18** of the attached financial statements and comply with the Charity's Articles of Association, applicable laws and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the United Kingdom (FRS 102).

Objects and Public Benefit
The Charity's objectives are set out in its Articles of Association, for which the organisation is established and supports the Charity's mission to fight for systemic change that ensures the digital world caters for under 18s by design and default.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit and advice for charities of an appropriate size when reviewing Charity's objectives and in planning its activities. To further 5Rights' charitable objects for public benefit, all work is directed towards understanding and promoting the well-being of children and young people, by working with others to ensure that the digital environment observes the rights and privileges of childhood.

5Rights Foundation achieves public benefit for the population as a whole by advocating for fair legislation, regulation, standards and technical controls that uphold children's rights in the digital environment.

Our values

Child Rights at the core: we listen to, give voice to and represent all under 18s, always putting their rights and best interests first.

No child left behind: we work globally for children in all their diversity, with inclusivity and protections for the most vulnerable and under-represented at the core.

Fight for the optimum: while small steps are needed on the path to change, we do not accept compromises or trade-offs that undermine children's full and long-term enjoyment of their rights.

Making change, not just noise: we focus on delivering practical change that impacts children's real-life experiences, recognizing that this requires collaboration and humility.

Integrity, transparency and accountability: we say what we do, do what we say, and practice what we preach.

Independence: we do not compromise on our values or mission; our governance, partnerships, funding structures and policies reflect our independence, notably from political or corporate interests.

Collaboration: we know that others know more than us and source expertise widely; we work to enable partners to embed sustainable change; we welcome partnerships with all those who share our mission and values.

Our achievements in the year
We achieved remarkable milestones during the year 2025/26, significantly expanding the breadth and scope of our work globally and investing in streamlining, professionalisation, and partnerships. This progress was made possible thanks to the generosity of our donors, the commitment of our partners, and the continued support of our wider community. This was the first year of our new five-year strategy (2025–2030), adopted in April 2025.

Flagship publications
- A Child Rights Audit of GenAI in EdTech: Learning from Five UK Case Studies. The findings show that current tools undermine children's rights to privacy and protection from commercial exploitation, with benefits that remain unproven
- Children's rights in the age of generative AI: perspectives from the global South and four country case studies with contributions from over 150 participants from academia, civil society, UNICEF, international organizations, and industry.

Flagship publications (Continued)

- Mapping the impact of General comment No. 25 with two research reports (1) The impact of General comment No. 25 in the UNCRC review process (2025) and (2) Mapping the global impact of UNCRC General comment No. 25 on children's rights in the digital environment (2026)
- Age Assurance as a Spectrum: A Risk-Based Approach from a European Perspective: outlines a practical, risk-based framework for age assurance, showing how different approaches can be combined across a spectrum of certainty and proportionality to protect children online while respecting privacy, data protection, and other fundamental rights.
- Building a Digital Environment Designed with Children in Mind: An International Best Practices Blueprint: sets out a practical international blueprint to help policymakers address harmful design and business models, strengthen accountability, and ensure technology is safe and age-appropriate by design and default.

Global Leadership

Spoke at and shaped 70+ events, in over 15 countries across Africa, Asia-Pacific, Europe, Latin America and the Caribbean and North America.

In this financial period, 5Rights i.a.:

- Led sessions at the Global Age Assurance Standards Summit (April, Amsterdam)
- Spoke at the Privacy and Access Council of Canada's Privacy & Data Governance Congress (April, Ottawa)
- Joined an official hearing of the European Parliament's Committee on the Internal Market and Consumer Protection on the protection of minors online (April, Brussels)
- Delivered an opening keynote at the UN Science, Tech, and Innovation Forum (May, New York)
- Organised a panel and a workshop at CPDP.ai 2025 (May, Brussels)
- Delivered a keynote at the UN Internet Governance Forum (June, Oslo)
- Shared the stage and spoke to the Greek Prime Minister on "Children in the Age of AI" (June, Athens)
- Joined high level panel with Commissioner Micallef at the European Forum on the Rights of the Child (June, Brussels)
- Delivered an expert lecture at the Asia-Pacific Economic Cooperation (APEC) Third Senior Officials' Meeting (July, Incheon).
- Presented at Asia-Pacific Partnership Meeting of the Child Rights Coalition Asia (August, Manila)
- Spoke on panel alongside the UK Minister for Violence Against Women and Girls at the Labour Party Conference (September, Liverpool)
- Presented at UNESCO Regional Conference on Information Integrity in West Africa and the Sahel (September, Cabo Verde)
- Spoke remotely at Global Privacy Assembly (September, Seoul)
- Spoke at Lagos Online Safety Forum (October, Lagos)
- Spoke at the McGill University Centre for Media, Technology and Democracy's "Attention: Govern or Be Governed" conference (October, Montreal)
- Contributed to Council of Europe working Conference on AI & Education (October, Strasbourg)
- Presented at Westminster Forum on the Online Safety Act implementation (November)
- Spoke at the ASEAN ICT Forum on Child Online Protection (November, Kuala Lumpur)
- Shared our position to the Global Online Safety Regulators Network (November)
- Delivered a keynote at the Athens AI Roundtable alongside the Greek Ambassador to the OECD (December, London)
- Spoke at the launch of the Online Safety Act Network's 10 point plan (January, London)
- Spoke at the UNESCO International Conference on Digital Platform Governance conference (February, Pretoria)
- Spoke at VII Conferencia Ibero-Americana de los Derechos de la Niñez: Infancia y violencia en entornos digitales (March, Brasilia)
- Participated in the European Commission's first special panel on child safety online (March, Brussels)
- Was honoured with the award for 'Best Digital Safety Initiative' for the Children and AI Design Code at the Tech Impact Awards.

Multilateral

We have made significant advances in advocating for and shaping key commitments and policies to strengthen the implementation of children's rights in the digital environment.

In 2026, 5Rights led the global celebration of the 5th anniversary of General comment No. 25, launching a campaign featuring video contributions from partners worldwide. Over 55 organizations and individual experts signed 5Rights' joint letter, urging States to hold businesses accountable for ensuring that technology impacting children is rights-respecting and age-appropriate by design and default. The celebration culminated in an online event co-hosted by

5Rights and the Digital Futures for Children (DFC) research centre, featuring among others, the Chair of the UN Committee on the Rights of the Child.

AI and Children: In late 2025, UNICEF released updated guidance on AI and children, incorporating 5Rights' feedback and referencing the Children & AI Design Code. In early 2026, 13 UN agencies and international organizations endorsed the Joint Statement on Artificial Intelligence and the Rights of the Child. The statement underscores that AI systems which are not rigorously tested must never interact with or impact children, aligning with the principles of General Comment No. 25 and 5Rights' Children & AI Design Code.

On World Children's Day 2025, the Office of the United Nations High Commissioner for Human Rights (OHCHR), 5Rights Foundation, and the DFC published Your Rights in the Digital World, a child-friendly resource developed with input from our Youth Council members. The resource is available in English, French, and Spanish, accompanied by a blog post and video.

We continue to engage with the OHCHR, UNICEF, Global Online Safety Regulators Network, and the ITU Working Group on Child Online Protection.

UK

As the lead organisation in the Children's Coalition of 25+ NGOs, 5Rights has been at the forefront of efforts to ensure that Ofcom's implementation of the Online Safety Act (OSA) delivers on its promise to protect children online. A key milestone was achieved with the launch of the Children's Safety Code of Practice under the OSA. It entered into force on 25 July 2025, mandating robust, highly effective, and privacy-preserving age assurance to prevent children from accessing harmful platforms or content.

Another important step towards enforcement: In 2026, the Information Commissioner's Office (ICO) issued the first two fines under the Age Appropriate Design Code (AADC) to MediaLab and Reddit, marking a significant step in enforcing data protection for children.

The Data (Use and Access) Act, which passed in June 2025, introduces changes to the UK GDPR framework while also establishing two new codes of practice on EdTech and on AI and Automated Decision Making. The Act further strengthens protections for children's data through an amendment to Article 25 of the GDPR, introducing statutory safeguards.

The Better EdTech Futures for Children research project, conducted in collaboration with the Digital Futures for Children (DFC) centre, examines how educational technologies and AI are shaping children's learning experiences and rights. Through engagement with more than 450 children aged 6–17, interviews with 20 teachers across 11 schools across the four UK nations, and an EdTech Youth Advisory Board, the project is building an evidence base for more inclusive, transparent and rights-respecting digital learning environments.

In parallel, our broader UK advocacy work informed debates around the Children's Wellbeing and Schools Act. In early 2026, national attention turned to an amendment proposing social media age restrictions for individuals under 16. We worked alongside civil society organisations to advocate for a more nuanced and rights-respecting approach to age-based protections, setting out clear criteria for legislative action and urging the UK Government to go beyond platform bans and address the underlying design choices, business models and systemic factors that contribute to harm in digital environments.

Additionally, in late 2025, we led the co-developed policy recommendations and a paper for the Prime Minister's Office Policy Unit, providing strategic guidance on next steps for online safety.

Europe

5Rights has played a leading role in advancing enforcement of the Digital Services Act (DSA), with a strong focus on Article 28, which mandates a high level of privacy, safety, and security for minors, yielding tangible results. The European Commission published its Guidelines on Article 28.1 of the DSA in July. Following our widely welcomed baseline report on the DSA guidelines in 2024 and our engagement after the publication of the draft guidelines, the final version is a historic win for children's rights online. We also provided an analysis of the Guidelines on the Protection of Minors, further supporting their implementation under Article 28.1 of the DSA.
In 2026, the European Commission published its preliminary findings on the TikTok investigation, concluding that its addictive design breaches the DSA. Additionally, the Commission announced an investigation into Snapchat for failing to ensure a high level of safety, privacy, and security for children online, in compliance with the DSA.

Engagement with the European Parliament's Internal Market Committee (IMCO) regarding the report on the protection of minors online resulted in the European Parliament adopting its Resolution on the Protection of Minors Online in November 2025. This resolution demonstrates a strong commitment to children's rights across digital spaces by emphasising the need to advance the implementation of existing regulations, including the DSA and the AI Act. Ahead of President von der Leyen's State of the Union speech, we led 18 organisations and experts, with the support of the European Parliament's Intergroup on Children's Rights Online, in a joint letter calling for stronger enforcement of digital regulation to protect children's rights in the digital environment. In her speech, the President acknowledged the risks children face online and the impact of persuasive design.

Following consultations with experts, stakeholders, and youth, 5Rights published its EU position on access restrictions in February 2026, advocating for access limitation as part of age-appropriate design that is tech-neutral, targeted, and proportionate, to safeguard children as they grow. In March 2026, 5Rights' Executive Director and the DFC's Director were invited to a meeting of the Special Panel on Child Safety Online with President von der Leyen.

The EU AI Act was the first major law to cite General comment No. 25, banning AI systems that exploit age-related vulnerabilities. 5Rights prioritised ensuring that ongoing simplification efforts do not weaken essential safeguards for children. In collaboration with civil society networks and MEPs, we published a joint letter urging the European Commission to uphold Europe's commitments and maintain children's rights at the core of AI governance.

North America

Following longstanding engagement from 5Rights, the Office of the Privacy Commissioner of Canada (OPC) announced its development of a children's privacy code, inspired by the Age Appropriate Design Code (AADC).

We participated in key events in Canada, including the Privacy and Access Council of Canada's Privacy & Data Governance Congress in April, the OPC's Symposium on Youth Privacy in a Digital Age in June, and co-hosted a webinar on Children's Right to Privacy in the Digital World, with the Canadian Coalition for the Rights of Children (CCRC). These engagements helped build capacity among academics, civil society, and regulators.

In November 2025, 14 federal and provincial privacy regulators in Canada adopted a resolution on EdTech, calling for the consideration of children's best interests when designing educational technology. The resolution emphasises privacy by design, highest privacy default settings, and the avoidance of deceptive design practices.

Additionally, in October 2025, 5Rights led a joint input for Canada's AI Strategy, securing over 20 endorsements from leading Canadian civil society organisations and experts.

In the USA, 5Rights continued to educate, inspire and support US efforts to advance age appropriate design, with strong support for federal legislation and privacy codes modelled on the Age Appropriate Design Code (AADC). In 2025/26, strong legislative momentum, with multiple states advancing or adopting AADC–style laws. Additionally, 5Rights continues to collaborate with the Uniform Law Commission (ULC) Study Committee on the issue of Children's Online Safety and Protection.

Latin America and the Caribbean

Brazil has enacted new legislation (ECA Digital) that makes it the first Latin American country to mandate age-appropriate design standards by law. The ECA Digital holds tech companies accountable for providing high privacy and safety by design and default, including requirements to assess and mitigate risks to children. The law entered into force in March 2026, prompting changes in services and products.

5Rights continues to deepen relationships and explore joint activities with civil society partners in Argentina, Colombia, Brazil, and Chile, and has spoken at the annual Ibero-American Conference on Children's Rights.

Asia-Pacific

In Indonesia, the PP Tunas regulation, the Government Regulation on the Governance of the Implementation of Electronic Systems in Child Protection, entered into force, and in 2026, Indonesia enacted a ban on individuals under 16 holding accounts on designated high-risk services.

We strengthened and expanded our engagement with civil society and regional public partners from Korea, Malaysia, Indonesia, and the broader Southeast Asia region, including speaking at events in Indonesia and Thailand on Safer Internet Day.

In Australia, we continued to support the development of a children's privacy code based on the UK's AADC, through in-person meetings, experience sharing, and joint submissions with the DFC. The Australian Privacy Commissioner released the Draft Children's Online Privacy Code in 2026, accompanied by child-friendly guides and a public consultation.

Africa
Building on the continental commitment expressed in the African Union Child Online Safety and Empowerment Policy, 5Rights continued to make significant advocacy gains. This included co-organising the first Children's Global AI Summit in Africa in April, coordinating efforts calling on the African Commission on Human and Peoples' Rights to reaffirm core principles of children's rights in their forthcoming study on AI, and contributing to a consultation on the UNESCO Practical Guide for Regulatory Bodies for Information Integrity in West Africa and the Sahel. Additionally, we collaborated with partners to respond to national consultations and engage with national regulators.

Standards
5Rights continued to advance work on technical standards.
ISO/IEC 27566-1 (Age Assurance Systems - Framework) was published at the end of 2025. This standard broadly aligns with IEEE 2089.1 (Online Age Verification) and has already been adopted by the British Standards Institution (BSI) in the UK. In Canada, the Digital Governance Standards Institute published a standard on age assurance that harmonizes with IEEE 2089.1 while remaining sovereign. A certification scheme is now offered by the Age Check Certification Scheme (ACCS).

The CEN-CENELEC process to develop a full European Norm from the Workshop Agreement adopted in 2023 based on IEEE 2089 is underway. 5Rights supports this process as an expert body in the working group JTC15.

Additionally, IEEE 2089.4 (Standard for Artificial Intelligence (AI) Systems Impacting Children) is being developed under 5Rights' leadership within the IEEE, based on the Children & AI Design Code. We continue to support further standard developments in IEEE and ISO, focusing on AI risk management, AI quality management, AI in education and more.

Compliance
We published a compliance case study on Instagram Teen Accounts. Together with the Good Law Project, we introduced a complaint to the UK Competition and Markets Authority regarding incorrectly listed age ratings in mobile app stores. In the EU, we also submitted a report to the responsible regulator to address Picslo Corp's (US/France) Walkie Talkie app for DSA non-compliance, including serious privacy and monetisation concerns.

Our ongoing work (Ethical Principles for Engineering Digital Services for Children) with IEEE to set clear ethical principles for how companies design digital services for children is nearing completion.

Research
In 2025/26, 5Rights, through the Digital Futures for Children (DFC) research centre in collaboration with the London School of Economics, delivered a sustained and impactful body of research on children's experiences in the digital environment. Key publications included, in addition to those already mentioned above, Global Developers' Insights into Child Rights by Design Report (2025) and African Children's Rights in Relation to the Digital Environment: Child-Informed Provocations to Guide Digital Policy and Practice (2026).

Additionally, the DFC launched several significant academic and policy works, including Kim Ringmar Sylander & Sonia Livingstone's article in the Journal of Children and Media, "There is no right age! The search for age-appropriate ways to support children's digital lives and rights" and Sonia Livingstone & Kruakae Pothong's Child Rights Impact Assessment: A Policy Tool for a Rights-Respecting Digital Environment (2025), published in Policy & Internet.

The DFC also redesigned its comprehensive research database to improve accessibility. Notable DFC events included: an LSE public lecture titled "Teens, Sexting and Image-Based Sexual Abuse: A Child Rights Approach" (May), a public panel discussion during the LSE Festival Family Day, showcasing work on Children's Visions of Digital Futures titled "Empowerment, Safety and Equity: Children's Visions of Rights-Respecting Digital Futures" (June), a keynote at the Kids Online Report Launch in Argentina (May) and a presentation at the 2nd International Conference on Children's Rights: Artificial Intelligence, Online Safety and Children's Rights in the Digital Environment at Stellenbosch University, South Africa (September), an expert roundtable and report launch on World Children's Day (November), a public lecture "EdTech at the crossroads of pedagogy vs profit" (February), and the DFC research insights day (March).

Youth Engagement
The views and voices of children and young people are central to all of 5Rights' work. We ensure this by applying the Lundy Model of meaningful participation across its four dimensions: give children and young people space, voice, audience, and influence. This model is evaluated through quantitative and qualitative feedback, as well as interactive evaluation sessions, to continuously refine and strengthen our approach.

In 2025/26, we prioritised scaling and strengthening our Youth Engagement Programme to reflect our growing international reach. We now work with over 300 Youth Ambassadors across more than 70 countries, with the majority aged 18 or below, engaging them through podcasts, webinars, consultations, and other participatory formats.

Additionally, within 5Rights, a Youth Council was co-created, which co-developed terms of reference and roles, enabling youth-led projects such as the first youth-led webinar and targeted consultations.

Space: We create safe, inclusive and welcoming environments where young people feel empowered to express their views, across all participation formats.
Voice: To ensure that Youth Ambassadors are well-prepared, the team provided appropriate information and facilitate their expression with thought-provoking webinars, targeted briefings for events, and support to articulate their perspectives effectively and with confidence.
Audience: 5Rights prepares and engages with decision-makers and people in power so that they are committed to listening to what children and young people say. Youth Ambassadors receive feedback how their input has been used in advocacy efforts.
Influence: Youth insights are integrated into 5Rights' work, influencing organisational strategies and priorities through various channels, such as the Youth Council, project-specific youth advisory bodies, and insights from the wider Youth Ambassadors network informing our contributions at leading conferences and policy meetings, shaping global policies and their enforcement. We amplify children's and young people's voices to give them influence beyond 5Rights where appropriate.

Building on this four-dimensional work, our Youth Ambassadors contributed meaningfully to global policy discussions, ensuring children's voices were present in key digital governance spaces. They hosted in the launch of the Children's & AI Design Code, joined the Global Online Safety Regulators Network (GOSRN) Youth Dialogues, participated in the DFC workshops on children's visions for digital futures, and contributed to a lecture by Sonia Livingstone on children's rights in the digital environment at the University of Geneva. They also spoke at the UK Parliament, providing evidence to an inquiry by the All-Party Parliamentary Group (APPG) for Online Safety, and at the World Economic Forum's Future House event.
6 new episodes of "Tech this Out" have been produced and released, featuring Youth Ambassadors interviewing global experts, policymakers, and activists.

Plans for 2026/27
The upcoming year will be decisive for government actions on child online safety in many parts of the world. Our focus will be on leveraging strong popular demand and political will for meaningful and sustainable change. With many new actors coming to the fore, we will prioritise knowledge, capacity, network and consensus building alongside providing expert support. We will continue to develop and scale our work across all pillars - from research and youth engagement to advocacy, technical standards and compliance – while deepening our engagement around the world, notably in Asia and Latin America.

Results and financial position
A summary of the period's results can be found **on page 13** of the accounts.

The year's total income reached £1,827,834, an increase from £1,806,824 in 2024/25. This income was largely driven by donations and grants, supplemented slightly by bank interest.

Our yearly expenditure amounted to £1,693,312 an increase from £1,646,821 in 2024/25. This entire amount was directed towards supporting the charitable operations of 5Rights Foundation.

At the conclusion of the year, we have retained a designated fund of £139,460 for committed activities in advocacy, research, and accountability.

Funding
All our funding is received as grants or donations. We follow best practices in data protection when processing donations, never sharing data with external organisations. We also ensure our supporters and donors have the flexibility to adjust their communication preferences at any point. We handle our fundraising internally without the use of professional fundraisers. We are committed to addressing and investigating any concerns about our fundraising practices, aiming to learn from each experience to enhance our performance. In the fiscal year 2025/26, we did not receive any complaints regarding our fundraising methods.

We closely monitor a range of factors that could influence our financial future. These encompass macro considerations like the overall economic, political, and social landscape, as well as micro considerations like our ability and preparedness to raise funds.

Reserves policy
Our trustees have evaluated the sum that 5Rights Foundation needs to maintain in reserve to assure financial sustainability. In developing our reserves policy, we took into account the necessity for reserves, the possible effects of external factors beyond our control, the level of reserves deemed necessary by the trustees, the strategy for reaching

the desired level of reserves, and the approach to monitor and review the actual reserves.

The Foundation requires reserves to ensure operational continuity during times of economic and social volatility, to manage the ebbs and flows of funding cycles, and to sustain primary activities as we transition between projects. Whenever feasible, a surplus of reserves allows the Foundation to invest in new strategic initiatives.

We are carrying forward a general reserve fund of £1,513,157 into the following year (an increase from £1,299,326 in 2024/25). Given the prevailing circumstances, the trustees have opted to continue a prudent approach and have approved the reserves policy to retain a minimum six months of operating costs (excluding funds already allocated for funded commitments and designated funds for ongoing work) until at least the end of the current financial year. The operational costs for the first six months of 2026/27 are estimated at £1,422,672. The increase in expenditure reflects the planned implementation of the organisation's five-year strategy, including the expansion of the team, increased programme delivery and investment in organisational capacity. This policy will undergo regular review. The additional retained reserves will enable 5Rights to continue implementing its five-year strategy throughout 2026/27.

Risk Management
At the 5Rights Foundation, we underpin our operations with strategic risk management, enabling us to navigate the challenges we face as a charity. Our trustees, conscientiously fulfilling their responsibilities, engage in the continuous identification and assessment of strategic and operational risks. Through structured risk assessment practices and annual risk reviews, we focus on significant categories: governance, external, financial, and operational risks. Our proactive approach ensures the effectiveness of our strategies and systems, enabling us to control and minimise significant risks.

Principal risks and mitigations

Governance Risks: The organisation continues to strengthen its governance through ongoing Board renewal and succession planning. During the year, a new Treasurer was appointed, while trustee recruitment remains underway to ensure appropriate skills, diversity and capacity as Board membership evolves.

Operational Risks: As 5Rights continues to expand its activities and team, there is a risk that organisational capacity may not scale at the same pace as growth. To mitigate this, recruitment is being phased throughout 2026 and 2027 and aligned with strategic priorities, available funding and operational requirements.

Financial Sustainability: The organisation maintains a strong fundraising pipeline, supported by long-term funder relationships, multi-year grants and a growing proportion of unrestricted funding. Continued investment in visibility, strategic partnerships and fundraising capacity supports the diversification of income sources and strengthens long-term financial resilience.

Structure, governance and management
The Charity and Company is governed by Articles of Association, was incorporated as a company limited by guarantee on 22 March 2018, and registered as a charity on 31 May 2018.

The governance of 5Rights Foundation is overseen by the board of trustees. New trustees are invited onto the board by the Chair and trustees and on recommendation from industry, NGO and other contacts. They are generally individuals who bring specific high-level skills and contacts to complement, support and advise. New trustees undergo a comprehensive induction programme to ensure they can contribute effectively to their roles as trustees.

The board meets four times each year and guides the strategic direction of the Charity.

Decisions made by staff are made according to the levels of delegated authority defined in the organisation's policies and procedures and according to role descriptions and commensurate levels of authority.

The trustees receive no remuneration for their services as trustees but are reimbursed for appropriate travel and expenses in the performance of the work of the Charity. The staff payscale is reviewed annually using industry-standard benchmarking against similar organisations. Salaries for key leadership roles are set by the board of trustees.

Statement of trustees' responsibilities
The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards. Company law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity of the income and expenditure of the Charity 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 in Account and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable United Kingdom Accounting Standards have been followed subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on a going-concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the trustees confirms that

- So far as the trustee is aware, there is no relevant audit information of which the charity's auditor is unaware
- Each trustee has taken all of the steps they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Approved by the board of trustees on 27 July 2026 and signed on its behalf by

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MARIA SEMEDALAS

Independent auditor's report to the members of 5Rights Foundation

Opinion
We have audited the financial statements of 5Rights Foundation (the 'charitable company') for the year ended 31 March 2026 which comprise the statement of financial activities, the balance sheet, and statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The other information comprises the information included in the annual report , including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report, which is also the directors' report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

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

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement set out on **page 9**, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006).

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

Performed analytical procedures to identify any unusual or unexpected relationships;

- Tested journal entries to identify unusual transactions; and .
- Used data analytics to investigate the rationale behind and significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Reading the minutes of meetings of those charged with governance; and
- Enquiring of management as to the presence of any actual or potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our report

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

Buzzacott Audit LLP

Hugh Swainson (Senior Statutory Auditor)
For and on behalf of Buzzacott Audit LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Date: 28 July 2026

5RIGHTS FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2026

	Note	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	*Total Funds 2025 £*
INCOME					
Income from:					
Grants and donations	3	**878,537**	**937,659**	**1,816,196**	*1,770,230*
Investment income: bank interest		**11,638**	**-**	**11,638**	*36,594*
TOTAL INCOME		**890,175**	**937,659**	**1,827,834**	*1,806,824*
EXPENDITURE					
Expenditure on:					
Charitable activities		**597,464**	**1,003,158**	**1,600,622**	*1,572,046*
Raising funds		**79,390**	**13,300**	**92,690**	*74,775*
TOTAL EXPENDITURE	4	**676,854**	**1,016,458**	**1,693,312**	*1,646,821*
NET INCOME AND NET MOVEMENT IN FUNDS		**213,321**	**(78,799)**	**134,522**	*160,003*
Balances brought forward		**1,439,296**	**243,207**	**1,682,503**	*1,522,500*
Balances carried forward		**1,652,617**	**164,408**	**1,817,025**	*1,682,503*

There are no recognized gains or losses other than those shown in the Statement of Financial Activities.

All income and expenditure in each of the above two years derive from continuing activities.

5RIGHTS FOUNDATION
BALANCE SHEET
AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	*2025 £*	*2025 £*
CURRENT ASSETS					
Cash at bank and in hand		**2,190,257**		*1,326,079*	
Short-term deposits	8	**-**		*533,237*	
Debtors	9	**7,060**		*1,539*	
		2,197,317		*1,860,855*	
CURRENT LIABILITIES					
Creditors: amounts falling due within one year	10	**(380,292)**		*(178,352)*	
NET CURRENT ASSETS			**1,817,025**		*1,682,503*
NET ASSETS			**1,817,025**		*1,682,503*
FUNDS					
Restricted funds	11		**164,408**		*243,207*
Unrestricted funds					
Designated funds	11	**139,460**		*139,970*	
General funds	11	**1,513,157**		*1,299,326*	
			1,652,617		*1,439,296*
			1,817,025		*1,682,503*

Approved and authorized for issue, by the directors on 27 July 2026 and signed on their behalf by:

MARIA SEMEDALAS
5Rights Foundation
Company Registration Number, 11271356

5RIGHTS FOUNDATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2026

	2026	2026	*2025*	*2025*
	£	£	*£*	*£*
Cash provided by operating activities				
Net movement in funds	134,522		*160,003*	
Interest income	(11,638)		*(13,237)*	
(Increase) / decrease in debtors	(5,521)		*352,125*	
Increase / (decrease) in creditors	201,940		*(207,866)*	
Net cash provided by operating activities		319,303		*291,025*
Cash flows provided by / (used in) investing activities				
Interest income	11,638		*13,237*	
Purchase of short-term deposits	533,237		*(533,237)*	
Net cash provided by / (used in) investing activities		544,875		*(520,000)*
Increase / (decrease) in cash and cash equivalents in the year		864,178		*(228,975)*
Cash and cash equivalents at the beginning of the year		1,326,079		*1,555,054*
Total cash and cash equivalents at the end of the year		2,190,257		*1,326,079*

Analysis of changes in net debt	**Balance at 1 April 2025**	**Cash flows**	**Balance at 31 March 2026**
	£	£	£
Cash at bank and in hand	1,326,079	864,178	2,190,257
	1,326,079	864,178	2,190,257

The charity held no debt during the period, as such the above analysis of cash and cash equivalents serves as reconciliation of changes in net debt.

1. STATUTORY INFORMATION

5Rights Foundation is a charitable company limited by guarantee and is incorporated in England and Wales (Company no.011271356). The registered office address is 14 Fowler Road, London, England, N1 2EP.

2. ACCOUNTING POLICIES

Basis of preparation of financial statements
These accounts have been prepared for the year 31 March 2026 with comparative information for the period to 31 March 2025.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102) issued on 16 July 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement
Preparation of the accounts requires the trustees to make significant judgements and estimates.

The items in the accounts where these judgements and estimates have been made include the allocation of support costs between charitable expenditure categories; and the formulation of the reserve policy.

Assessment of going concern
The Trustees of 5Rights Foundation confirm that they have prepared the financial statements for the year ended 31 March 2026 on a going concern basis, having concluded that the Foundation has the resources to continue in business for the foreseeable future, a period of at least twelve months from the date of approval of these financial statements.

This confirmation is based on the Foundation's financial performance, budget, and cash flow projections, as well as its confirmed funding and expected income. As of 31 March 2026, the Foundation has a robust financial position, with sufficient reserves and a well-balanced portfolio of income sources.

The detailed budget and cash flow projection for the subsequent period, considering both routine operating costs and project-related costs, have been thoroughly reviewed and approved by the Trustees. The budget reflects a level of activity consistent with the previous year and a conservative estimate of income based on confirmed and expected funding sources.

5Rights Foundation has a substantial amount of funding confirmed for the next financial year. The Trustees are confident in the ability to secure additional funding based on ongoing relationships with existing donors, planned fundraising activities, and a consistent track record of support.

The Foundation demonstrated its resilience and adaptability in the face of global challenges, such as the COVID-19 pandemic, and continues to operate effectively amidst macroeconomic uncertainties.

2. ACCOUNTING POLICIES (Continued)

Assessment of going concern (Continued)
While 5Rights Foundation's ability to continue as a going concern, like many charities, depends on ongoing donor support and the success of future fundraising efforts, the Trustees have determined that there are no material uncertainties casting significant doubt on the Foundation's ability to continue its operations.

However, the Trustees continue to monitor the Foundation's financial health, income streams, and the external environment. They are committed to taking necessary actions to ensure the sustainability of the Foundation. The Trustees acknowledge their responsibilities concerning the assessment of the Foundation's ability to continue to adopt the going concern basis of accounting and the obligations to report any significant doubts that might arise.

In conclusion, the Trustees have a reasonable expectation that the Foundation has adequate resources to continue its activities for the foreseeable future, thus they continue to adopt the going concern basis in preparing the annual financial statements.

Income recognition
Donations have been credited to the statement of financial activities on an accruals basis. Revenue grants are credited to the Statement of Financial Activities (SOFA) when the charity is considered to have entitlement to the assets, it is probable that the resources will be received, and the monetary value of income can be measured with sufficient reliability.

Grants have been included either as income from activities in furtherance of the charity's objectives where these amount to support for specific activities and services, or as donations where the money is given in response to an appeal or with greater freedom of use, for example monies for core funding.

Expenditure recognition
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment 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.

All expenditure is accounted for on an accruals basis.

Expenditure consists of the costs of charitable activities. This includes all costs associated with furthering the charitable purposes of the charity, direct and indirect expenditure on the charity's children's digital rights.

Allocation of support and governance costs
Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support such as general management, information technology, communications, insurance and other office support as well as governance of the charity. These costs are allocated between activities they are supporting on the basis of direct staff costs.

Expenditure is allocated to each activity on a direct basis, or by allocation based on an estimate of the time spent by each member of staff on each activity or on an estimate of the proportion of costs relating to that activity.

Foreign exchange differences
Foreign currency transactions are translated into sterling at the rates ruling when they occur. Foreign currency monetary assets and liabilities are translated at the rates ruling at the balance sheet date. Any differences are taken to the Statement of Financial Activities.

Taxation
The company is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly, the company is exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Pensions
The charity is part of an occupational pension scheme, which is a defined contribution scheme, the assets of which are held separately from those of the charity in an independently administered fund. The cost of contributions payable by the charity to the scheme is charged to the income and expenditure account as incurred.

2. ACCOUNTING POLICIES (Continued)

Debtors
Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid.

Short-term deposits
5Rights Foundation considers deposits with a maturity of more than three months and less than twelve months to be short-term deposits. These are classified as short-term deposits on the Balance Sheet and are measured at amortised cost. Movements in these deposits are included within investing activities in the cash flow statement. Deposits with a maturity of three months or less at acquisition are treated as cash equivalents and included within cash at bank and in hand.

Cash at bank and in hand
Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions
Creditors and provisions 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. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt.

Fund structure
Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the funder/donor or when funds are raised for particular restricted purposes.

Redundancy and termination payments
Redundancy and termination costs are recognised as an expense in the Statement of Financial Activities and a liability on the Balance Sheet immediately at the point 5Rights Foundation is demonstrably committed to either:
terminate the employment of an employee or group of employees before normal retirement date;
or provide termination benefits as a result of an offer made in order to encourage voluntary redundancy

5Rights Foundation is considered to be demonstrably committed only when it has a detailed formal plan for the termination and is without realistic possibility of withdrawal from the plan.

Financial instruments
The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

- Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.
- Cash at bank - classified as a basic financial instrument and is measured at face value.
- Financial liabilities - accruals and other creditors are financial instruments and are measured at amortised cost.

5RIGHTS FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

3. INCOME FROM GRANTS AND DONATIONS

	Unrestricted Funds 2026	**Restricted Funds 2026**	**Total Funds 2026**	*Total Funds 2025*
	£	**£**	**£**	*£*
Donations	**130,000**	**-**	**130,000**	*6,066*
Grants	**748,537**	**937,659**	**1,686,196**	*1,764,164*
	878,537	**937,659**	**1,816,196**	*1,770,230*

In the year to 31 March 2025, grants totaling £789,441 were restricted, with the balance of all other grants and donations being unrestricted.

4. EXPENDITURE

CURRENT YEAR

	Staff costs	**Direct costs**	**Support costs**	**Total 2026**
	£	**£**	**£**	**£**
Charitable activities	**755,539**	**625,951**	**219,132**	**1,600,622**
Raising funds	**55,151**	**22,050**	**15,489**	**92,690**
Support costs	**130,447**	**104,174**	**(234,621)**	**-**
	941,137	**752,175**	**-**	**1,693,312**

PRIOR YEAR

	Staff costs	*Direct costs*	*Support costs*	*Total 2025*
	£	£	£	£
Charitable activities	*677,895*	*611,927*	*282,224*	*1,572,046*
Raising funds	*51,547*	*1,768*	*21,460*	*74,775*
Support costs	*97,647*	*206,037*	*(303,684)*	-
	827,089	*819,732*	-	*1,646,821*

Details of support costs are given in Note 5.

5. SUPPORT COSTS

	2026	2025
	£	£
Governance costs:		
Audit fee for the year (including VAT)	**13,980**	*13,500*
Other support costs:		
Staff costs	**130,447**	*97,647*
Staff related costs	**11,507**	*40,597*
Office and administration	**78,687**	*151,940*

6. NET INCOME FOR THE YEAR

This is stated after charging:

	2026	2025
	£	£
Auditor's remuneration (excluding VAT)	**11,650**	*11,250*
Operating lease charge	**140**	*1,313*
Net foreign exchange (gain)/loss	**(6,779)**	*13,467*

7. EMPLOYEE AND KEY MANAGEMENT PERSONNEL

The key management personnel of the Charity comprise the trustees ("Directors" for the purposes of the Companies Act) and Senior Management Team. The total amounts paid in respect of the key management personnel of the Charity (including employer's National Insurance contributions and employers pension contributions) were £279,086 (2025: £271,299).

None of the trustees (or any persons connected with them) received any remuneration during the year or the previous year. During the year, two trustees were reimbursed expenses totaling £12,238 (2025: £5,561 to one Trustee). Reimbursed costs included travel and accommodation incurred while performing direct activities on behalf of the Charity.

	2026	2025
	£	£
The aggregate payroll costs were:		
Wages and salaries	**781,601**	*691,279*
Social security costs	**117,937**	*94,914*
Employer pension contributions	**41,599**	*40,896*
	941,137	*827,089*

The number of employees earning £60,000 in the year or more (exclusive of employer pensions and employer National Insurance contributions) was:

	2026	2025
	No.	No.
£60,000 - £70,000	**1**	*1*
£130,001 - £140,000	**-**	*1*
£150,001 - £160,000	**1**	*-*

7. EMPLOYEE AND KEY MANAGEMENT PERSONNEL (Continued)

Particulars of employees:

The average number of staff employed by the Charity during the financial year amounted to:

2026	*2025*
16.3	*13.8*

Termination payments:

There were no termination payments during the year. Last year, the Charity made termination payments totaling £36,183, relating to the redundancy of two posts as part of an organizational restructuring.

8. SHORT-TERM DEPOSITS

	2026	2025
	£	£
95-day notice	-	*533,237*

Investments in short-term deposits have an original maturity of more than 3 months and are automatically rolled over every 95 days. These deposits were placed at interest rates ranging between 3.46% and 3.81% p.a. throughout the previous financial year.

9. DEBTORS

	2026	2025
	£	£
Trade debtors	-	*159*
Prepayments	**7,060**	*1,380*
	7,060	*1,539*

10. CREDITORS: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	**2,653**	*23,165*
Taxation and social security	**8,706**	*7,241*
Other creditors and accruals	**23,933**	*22,946*
Deferred income (see below)	**345,000**	*125,000*
	380,292	*178,352*

	2026	2025
Deferred income	£	£
Balance at the beginning of the year	**125,000**	*290,000*
Amount released to income during the year	**(125,000)**	*(290,000)*
Grant income deferred in the year	**345,000**	*125,000*
	345,000	*125,000*

Deferred income of £345,000 (2025: £125,000) is comprised of grant funding received in advance from the Garfield Weston Foundation (£125,000) and the Worwin UK Foundation (£220,000). The funding relates to restricted projects that will be delivered over future reporting periods. The amounts received have been deferred and will be recognized as income as the related obligations are fulfilled.

11. MOVEMENT IN FUNDS

CURRENT YEAR

	Balance at 1 April 2025	Fund reclassification	Income	Expenditure	Balance at 31 March 2026
RESTRICTED FUNDS	£	£	£	£	£
Building a Safe Digital World for Children and Youth	125,002	-	395,001	(520,003)	-
COS Toolkit	93,352	-	68,072	(161,424)	-
Pathways Mexico	16,524	-	-	(16,524)	-
Age-Assurance Spectrum	8,300	-	-	(8,300)	-
Stop the Biggest Source of Illegal data collection on Kids	29	-	13,828	(16,460)	(2,603)
INCLUDE+ Fellowship	-	-	2,203	(2,203)	-
Better EdTech Future for Children	-	-	125,000	(124,093)	907
DSA Complaint against Walkie Talkie	-	-	12,472	(11,747)	725
Safeguarding children's rights and wellbeing in the digital world	-	-	248,500	(119,119)	129,381
Impact of AI-driven educational technologies on children's learning in the UK	-	-	50,000	(32,248)	17,752
The loneliness of children and adolescents in times of hyperconnectivity	-	-	-	(4,337)	(4,337)
To support a role focused on research and capacity building	-	-	20,000	-	20,000
Development of concept note for future CDEN action	-	-	2,583	-	2,583
Total restricted funds	243,207	-	937,659	(1,016,458)	164,408
DESIGNATED UNRESTRICTED FUNDS					
Policy and Advocacy	139,970	-	-	(510)	139,460
GENERAL					
RESTRICTED FUNDS	1,299,326	-	890,175	(676,344)	1,513,157
Total	1,682,503	-	1,827,834	(1,693,312)	1,817,025

11. MOVEMENT IN FUNDS (Continued)

PRIOR YEAR

	Balance at 1 April 2024 (As previously restated)	Fund reclassification	Income	Expenditure	Balance at 31 March 2025
RESTRICTED FUNDS	£	£	£	£	£
Building a Safe Digital World for Children and Youth	-	-	605,000	(479,998)	125,002
COS Toolkit	-	134,793	90,200	(131,641)	93,352
Pathways Mexico	-	-	50,004	(33,480)	16,524
Age-Assurance Spectrum	-	-	8,300	-	8,300
Stop the Biggest Source of Illegal data collection on Kids	-	-	13,437	(13,408)	29
INCLUDE+ Fellowship	-	-	22,500	(22,500)	-
Total restricted funds	-	134,793	789,441	(681,027)	243,207
DESIGNATED UNRESTRICTED FUNDS					
Policy and Advocacy	333,000	-	-	(193,030)	139,970
GENERAL					
JNRESTRICTED FUNDS	1,189,500	(134,793)	1,017,383	(772,764)	1,299,326
Total	1,522,500	-	1,806,824	(1,646,821)	1,682,503

Restricted funds
The income funds of the charity include restricted funds comprising the following unexpended balances held on trust to be applied for specific purposes.

Designated funds
Policy and Advocacy- Funds designated by the trustees to support future work in the areas of policy and advocacy.

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

As at 31 March 2026	**Unrestricted Funds**	**Restricted Funds**	**Total Funds**
	£	**£**	**£**
Net current assets	**1,652,617**	**164,408**	**1,817,025**
Net assets at the end of the year	**1,652,617**	**164,408**	**1,817,025**

As at 31 March 2025	*Unrestricted Funds*	*Restricted Funds*	*Total Funds*
	£	£	£
Net current assets	*1,439,296*	*243,207*	*1,682,503*
Net assets at the end of the year	*1,439,296*	*243,207*	*1,682,503*

13. RELATED PARTY TRANSACTIONS

On 02 September 2024, 5Rights Foundation EU ASBL was incorporated in Brussels, Belgium. It is considered a related party to the charity due to common control and influence through individuals involved in the governance of both entities.

No transactions occurred between 5Rights Foundation and 5Rights Foundation EU during the reporting period, and no balances were outstanding at the year end.

5RIGHTS FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

In October 2025, the charity became a member of Child Rights Connect, an international network of children's rights organizations. It is considered a related party to the charity as Mikiko Otani, one of the Foundation's trustees, also serves on the Executive Committee of Child Rights Connect. The Executive Committee holds legal, policy and management responsibility for the network and provides it with strategic direction.

During the year ended 31 March 2026, 5Rights Foundation paid membership fees to Child Rights Connect amounting to £4,675.

14. FINANCIAL COMMITMENTS

At 31st March 2026, the charity had no financial commitments.

15. STATEMENT OF FINANCIAL ACTIVITIES – PRIOR YEAR

	Unrestricted Funds 2025 £	*Restricted Funds 2025 £*	*Total Funds 2025 £*
INCOME			
Income from:			
Grants and donations	*980,789*	*789,441*	*1,770,230*
Investment income: bank interest	*36,594*	*-*	*36,594*
TOTAL INCOME	*1,017,383*	*789,441*	*1,806,824*
EXPENDITURE			
›enditure on: Charitable Activities	*891,019*	*681,027*	*1,572,046*
Raising funds	*74,775*	*-*	*74,775*
TOTAL EXPENDITURE	*965,794*	*681,027*	*1,646,821*
NET INCOME AND NET MOVEMENT IN FUNDS	*51,589*	*108,414*	*160,003*
Balances brought forward as previously stated	*1,522,500*	*-*	*1,522,500*
Fund reclassification	*(134,793)*	*134,793*	*-*
Balances brought forward	*1,387,707*	*134,793*	*1,522,500*
Balances carried forward	*1,439,296*	*243,207*	*1,682,503*