To set parental controls and purchase restrictions for your child on Apple TV, you must create a four-digit PIN. Once created, this PIN will be required to access the restrictions settings in your account.

To create the PIN:
- Turn on your Apple TV device and select Settings at the bottom of the main screen.
- Select General and then choose Restrictions.
- Enter your new four-digit PIN and click OK.
- On the Restrictions page, you can now turn on the following features:
  - **Restrict**: Makes the PIN required for purchases, rentals, or apps
  - **Allow**: Will remove the PIN-protection from purchases, rentals, or apps
  - **Block**: Allows you to block specific content or apps
  - **Show**: Allows you to un-block specific content or apps

You will also have the option to make restrictions based on the app or content type:
- **iTunes Store**: You can choose to Restrict, Allow, or Block purchases or rentals on the iTunes Store.
- **Movies, TV Shows, and Apps**: You can filter or block content based on age or maturity ratings.
- **Music**: Choose Clean to filter out music or podcasts with explicit content.
- **Siri**: Choose the Hide feature to filter out mature language.
- **Multiplayer Games and Screen Recording**: Select Yes or No to allow/disallow these features.

If you have Netflix, Hulu, Amazon Prime, or other streaming apps installed on your Apple TV, you will need to set parental controls using those individual accounts.