

CONNECTING THE DOTS



ANNUAL REPORT AND ACCOUNTS 2021-2022

**Children
Ahead**

CHAIR'S STATEMENT

Learning difficulties or emotional issues are catch-all descriptions of struggles that children put up with.

But life is much messier than that. Difficulties are not usually neatly labelled and clearly presented.

Like in Bina's case, they're a mush of 'super-bright kid' but 'struggles to express herself clearly', 'does well on exams' but 'very poorly on group assignments', 'asks great questions' but then 'tunes out completely' 'can focus for hours sometimes' but 'easily becomes angry or hyper', 'loves schmoozing to adults', but 'struggles to make friends in her peer group'.

What Bina, and the 665 children who were supported by Children Ahead this year needed, is someone to connect the dots. To understand the underlying issue and set up a workable intervention plan.

For Bina it was relatively simple. Weekly occupational therapy helped improve her sensory processing, which in turn helped her cope with group activities and other previously overstimulating environments. She now has a sensory diet plan at home, designed to integrate her tendency to avoid sensory input. She is now doing so much better at school and with her friends. She comes across as friendly, grounded and comfortable in her own skin.

Shimi's journey was more circuitous. Psychotherapy for anxiety symptoms uncovered severe early-childhood trauma due to parental illness. Multi-agency work was needed to help both Shimi and his family hold and process their harrowing experiences. It has been a painful but rewarding journey to ultimate connection and recovery.

We are pleased to present 'Connecting the Dots', our annual report for 2022 which gives an overview of the multi faceted nature of our service.

Thank you for your investment and support



S Spitzer
Chair





OUR VISION

To support children with learning difficulties and mental health issues and their families, to live fulfilling, independent and successful lives.

OUR MISSION

To provide tailored support to children and families at an early stage and ensure that they have the necessary skills to face the future with confidence.

OUR CHARITABLE OBJECTIVES

- To advance the education of children by providing and assisting in the provision of facilities, resources and therapies for education.
- To promote social inclusion for the public benefit by preventing children from becoming socially excluded, relieving the needs of those children who are socially excluded and assisting them to integrate into society.

OUR STRATEGIC AIMS

- To support children with learning difficulties to achieve their personal best, by providing integrated interventions for their development
- To empower parents and families of children with learning difficulties to take an active role in their children's education, health and wellbeing
- To give schools and teachers the skills and resources they need to identify, refer and support children with learning and emotional difficulties
- To work with public sector partners to design and develop services that meet the needs of children with learning and emotional difficulties

The trustees are satisfied that the services we deliver meet our charitable objectives and the public benefit and equalities guidance as defined in section 17 of the Charities Act 2011 and the Equalities Act 2010.

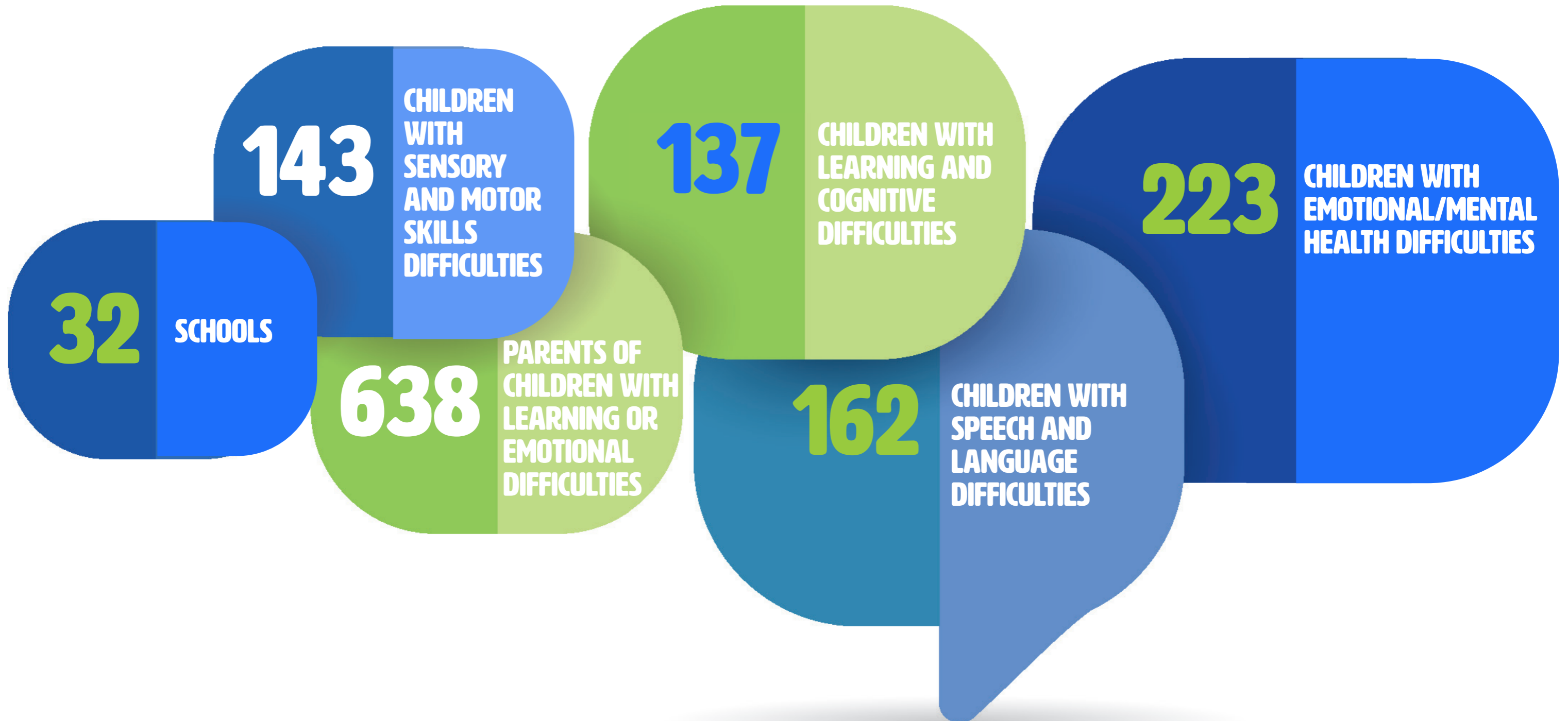
STRUCTURE, GOVERNANCE AND MANAGEMENT

Children Ahead Limited is a registered charity and a company limited by guarantee.

The Trustees are responsible for governance of the organisation. Induction and training are provided for new trustees. None of the trustees have any beneficial interest in the charity.



ACHIEVEMENT AND PERFORMANCE



MENTAL HEALTH SERVICES

Nathan, 8 years old, was anxious. "I'm worried about everything... I feel like crying so many times and that's so weird..."

Our sessions are tailor-made for each child to build resilience, self-esteem, self-confidence and the ability to manage their emotions in a healthy manner.

This year we supported 223 children like Nathan, suffering from anxieties, phobias, depression, PTSD, OCD and other emotional and mental health difficulties.

A staggering 1 in 6 children are experiencing mental health issues. But, with local care commissioning services spending less than 1% of their overall budget on children's mental health services, a lack of provisions for mental health support is sadly not a new challenge

We provide the appropriate intervention

- Individual art/play/music psychotherapy sessions for children
- One-to-one mentoring and befriending sessions
- Emotional skills groups for children
- An advice line for parents
- Systemic Therapy

Nathan is no longer sad.

"When I start to feel a worry I tell it to wait for "worry-time" with Mum. That works for me and now I feel much better and I play a lot more with my friends."

SPEECH AND LANGUAGE SERVICES



7% of 5 year old children starting school in England have significant difficulties with speech and language



We provided Rina with:

- A screening and assessment
- Individual speech and language therapy sessions
- Social Communication Groups

“When I’m not sure my answer to the question is right, I just want to listen. I don’t want kids laughing when I speak”

Rina, 9

Our sessions build each child’s language and communication skills so their vocabulary is expanded and their sequencing and social skills improved. They build their self-confidence so they can express their feelings and are able to comfortably participate in class.



Rina confidently joins group discussions! “It’s not that I didn’t have the words, I just couldn’t find them. Now I know I can speak like everyone else!”



This year we supported 162 children like Rina, challenged by social awkwardness, word retrieval problems, developmental language impairment and other speech developmental issues



OCCUPATIONAL THERAPY SERVICES



Was Shai made to be clumsy?
"I can't stand school. When I cut, it's crooked, when I write, it's messy and no one understands, when I throw a ball, I miss."

Shai received a combination of:

- Screening and assessment
- Individual occupational therapy sessions
- Individual physiotherapy sessions
- Motor skills/exercise groups



This year we supported 143 children like Shai, challenged by clumsiness, fine and gross motor skills difficulties, sensory processing problems and other sensory and motor developmental issues.



Focusing on each child's individual targets, our occupational therapy and exercise sessions build core muscle strength so children can balance, do regular physical activities, become fit and thereby reduce stress and improve their self-esteem. It also improves their organisational and focussing abilities, impacting their academic performance.



"It's kinda strange. I did lots of exercises and I feel stronger and better...but also my teacher couldn't believe I had written so clearly. Best is I properly join sports now and that's the coolest!!!"



20% of children with learning disabilities and mental health issues are struggling with weight/fitness issues and are at a greater risk of obesity.



LEARNING AND COGNITIVE SUPPORT



Henny was failing at school. Her teachers and parents were at a loss, having tried a range of interventions and behaviour charts. She was so smart, was she just lazy?



A specialist teacher gave Henny a full assessment, connecting her various learning difficulties to her core issues. Together they set out a realistic 2-week teaching plan with appropriate targets.



Henny reached her goals, supported by her parents and teaching assistant. She came back to the specialist teacher beaming with achievement and ready for the challenge of the new set of targets.



Henny struggled with memory and retention and the teaching plan included regular exercises to improve these skills.



PARENT SUPPORT SERVICE

We see the vital role parents play in being involved in their children's emotional and developmental journeys. We invite parents to come along with their children to therapy so they can incorporate activities within the comfort of their home and ensure progress in between sessions.



WORKSHOPS

Our specific workshops on different difficulties that children experience, not only builds parental awareness of the child's difficulty but also provide a peer support network of other parents facing similar situations. Parents gain validation, encouragement and fresh tools to support their children and themselves.

"Shani is utterly frustrating – I don't think anyone could understand what we live through"

ADVICE LINE

"My child is d.i.f.f.i.c.u.l.t – is this normal?"



Our free advice-line gives parents a 20 min phone-session with a clinician or specialist teachers. For those anxious about reaching out for support, this is a safe first step towards accessing the help they need. Clinicians listen to the presenting problem and offer some advice and practical strategies to try at home. Where appropriate, they signpost and refer callers for further help.

ASD SUPPORT

We offer an interactive parent forum for parents of children on the autistic spectrum. Parents gain skills, understanding and peer support on a weekly basis. A qualified counsellor runs a virtual course to guide parents on how to balance understanding and managing their autistic child, his/her siblings and caring for themselves.

"Yonah was just diagnosed with Autism. Where do we start?"

ALTERNATIVE THERAPIES

Therapeutic singing groups

This year we launched therapeutic singing groups. Focused on children with emotional regulation difficulties, the groups of 10 children are led by 2 psychotherapists – a musician and voice trainer.

The children learn how to sing and how to regulate their breathing in order to maximise their voices.

We have seen incredible results in children with the most complex behavioural problems.

The children have gained skills to:

- **Navigate complex social situations**
- **Self-regulate their emotions**
- **Increase their happiness**
- **Improve their self-esteem and self-confidence**



Therapeutic chess groups

Our chess champion, who is a qualified chess instructor, teaches pairs of children struggling with learning and/or social and behavioural problems how to play chess.

Just a game?

The children who joined the chess groups reported their new abilities to:

- **Take turns**
- **Lose fairly**
- **Interact with peers appropriately**
- **Improve their cognitive and strategic planning abilities**
- **Improve their academic achievement**
- **Improve their self-esteem and self-confidence**

All in a playful setting!



FINANCIAL REVIEW

The Trustees are happy to report continued development and expansion which resulted in turnover increased to £1,172,237. This is a momentous year for the charity; the first time that its turnover exceeded £1million since its inception 12 years ago. Securing funding to facilitate organisation running and growth has continued to be challenging during the start of the cost of living crisis, and we are indebted to both our longstanding supporters who have stood behind us through the years, and the new funders who have enabled more recent service development. The year ended with a surplus of £1,765. Whilst this is a lower surplus than in the past, this is largely due to the timing of income and expenditure this year. The Trustees gratefully acknowledge that the outstanding impact and achievement of the organisation are largely due to the substantial and generous support of the following charitable trusts and foundations: The City Bridge Trust, BBC Children in Need, Delapage Ltd, The Maurice Wohl Charitable Foundation, Comic Relief, The Kirsh Foundation, East End Community Foundation, LB Hackney, MIND, The Childhood Trust, Clothworkers, Julia and Hans Rausing Trust, People's Postcode Trust, The National Lottery Community Fund and other anonymous supporters and community donors.

RESERVES POLICY

The trustees aim to hold free reserves at a level sufficient to protect services and ensure adequate cashflow for the organisation's needs. The aspiration is for this to be at a level of at least 3 months (but no more than 12 months') equivalent of the charity's unrestricted operating costs. The Charity's reserves have not yet reached that level; however, we note that at no time has there been a cashflow risk to the organisation. As at 31st July 2022 the organisation's reserves have risen to £166,519. The trustees are confident about achieving their goal of holding reserves equivalent to 3 months unrestricted operating costs within the next 2 financial years and have taken concrete steps to secure this.

PUBLIC BENEFIT

The Trustees confirm their compliance with the duty to have due regard to the Public Benefit guidance published by the Charity Commission as well as the Equalities Act 2010 when reviewing the Charity's aims and objectives and in planning future activities.

RESPONSIBILITIES OF THE TRUSTEES

The Trustees (who are also directors for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITOR

Each of the persons who is a trustee at the date of approval of this report confirms that:so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to small companies exemption.

APPROVAL

This report was approved by the trustees on 26th April 2023 and signed on their behalf by:



Mr S Spitzer
Director - Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHILDREN AHEAD LIMITED YEAR ENDED 31 JULY 2022

Opinion

We have audited the financial statements of Children Ahead Limited (the 'charity') for the year ended 31 July 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 charity's affairs as at 31 July 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 charity 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 charity'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, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 for the financial year for which the financial statements are prepared is consistent with the financial statements;
- and the trustees' report 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 charity 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 directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 charity'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 charity 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:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the company, and determined that the most relevant to the presentation of the financial statements are those that relate to the reporting legislation (UK GAAP and the Companies Act 2006), the relevant tax regulations in the United Kingdom, the Landlord and Tenant Act, the UK General Data Protection Regulation (GDPR), Health & Safety Regulations and the Bribery Act. We understood how the company is complying with those frameworks through discussion with the trustees and senior management, and by identifying the company's policies and procedures regarding compliance with laws and regulations. We also identified those members of management who have the primary responsibility for ensuring compliance with laws and regulations, and for reporting any known instances of non-compliance to the trustees. We communicated these identified frameworks amongst our audit team and remained alert to any indications of non-compliance throughout the audit. We ensured that the engagement team had sufficient competence and capability to identify or recognise non-compliance with laws and regulations.

- We discussed with the trustees and senior management the policies and procedures regarding compliance with these legal and regulatory frameworks.
- We assessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur, by reviewing the company's identified risks and enquiry with the trustees and senior management during the planning and finalisation phases of our audit. The susceptibility to such material misstatement was determined to be low.
- Based on this understanding we designed our audit procedures to identify non-compliance with the identified legal and regulatory frameworks, which were part of our procedures on the related financial statement items. Our procedures included reviewing the company's internal controls policies and procedures, reviewing the minutes of board meetings and correspondence with regulatory bodies including HMRC, testing transactions outside the normal course of the business and journal entries, and discussions with the trustees and senior management.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However,

future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

USE OF OUR REPORT

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

David Goldberg (Senior Statutory Auditor)

For and on behalf of

Cohen Arnold
Chartered accountants & statutory auditor
New Burlington House
1075 Finchley Road
London NW11 0PU
26th April 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2022 (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

	Notes	Unrestricted funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted funds £	Restricted Funds £	Total Funds 2021 £
INCOME FROM							
Donations and Legacies		285,087		285,087	117,032		117,032
Charitable Activities	2						
Children's Intervention		446,735	303,789	750,524	423,785	354,086	777,871
Schools Support & Training		2,073	98,763	100,836	50,830		50,830
Wohl Parents Resource Centre		18,760	17,030	35,790	13,300	27,000	40,300
Total income		752,655	419,582	1,172,237	604,947	381,086	986,033
EXPENDITURE ON							
Raising Funds	3	20,688		20,688	17,183		17,183
Charitable Activities							
Children's Intervention		594,138	303,789	89,927	386,248	354,086	740,334
Schools Support & Training		37,693	97,864	135,557	95,800		95,800
Wohl Parents Resource Centre		99,270	17,030	116,300	69,403	27,000	96,403
Total Expenditure		751,789	418,683	1,170,472	568,634	381,086	949,720
Net income for the year	4	866	899	1,765	36,313		36,313
Reconciliation of Funds							
Total funds brought forward		164,754		164,754	128,441		128,441
Total funds carried forward		165,620	899	166,519	164,754		164,754

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

The notes on pages 34 to 43 form part of these financial statements

BALANCE SHEET AS AT 31 JULY 2022

Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS				
Tangible assets	7	29,649		13,271
CURRENT ASSETS				
Debtors	8	169,254	98,557	
Cash at bank and in hand		38,354	177,795	
		<u>207,608</u>	<u>276,352</u>	
Liabilities				
Creditors: amounts falling due within one year	9	(70,738)	(124,869)	
Net current assets		<u>136,870</u>		151,483
Total assets less current liabilities		<u>166,519</u>		164,754
Net assets		<u>166,519</u>		164,754
FUNDS				
Restricted income funds	10	899		
Unrestricted income funds		165,620		164,754
Total Charity Funds		<u>166,519</u>		164,754

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 26th April 2023, and are signed on behalf of the board by:



Mr S Spitzer
Director - Trustee

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 JULY 2022

	2022 £	2021 £
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	1,765	36,313
Adjustments for:		
Depreciation of tangible fixed assets	13,831	10,907
Changes in:		
Trade and other debtors	(70,697)	(39,608)
Trade and other creditors	(54,132)	71,796
Cash generated from operations	<u>(109,233)</u>	79,408
Net cash from operating activities	<u>(109,233)</u>	79,408
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible fixed assets	30,208	(4,785)
Net cash used in investing activities	<u>30,208</u>	(4,785)
NET INCREASE IN CASH AND CASH EQUIVALENTS	<u>(139,441)</u>	74,623
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>177,795</u>	103,172
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>38,354</u>	177,795

The notes on pages 34 to 43 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2022

1. Accounting Policies

Basis of preparation

The financial statements 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 UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The financial statements are prepared in Sterling, which is the functional currency of the entity.

Public Benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

Going Concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

Judgements and key sources of uncertainty

The trustees do not consider that there are any judgements and key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Expenditure

Expenditure is recognised once there is a legal constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of activities and services undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function (support costs), is apportioned on the following basis which are an estimate, based on the use by each activity of staff time or other overhead costs, of the amount attributable to each activity.

Childrens Intervention	53%
School Support and Training	11%
Wohl Parents Resource Centre	25%
Support Costs	11%

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff, of the amount attributable to each activity.

Childrens intervention	60%
School Support and Training	16%
Wohl Parents Resource Centre	24%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

A detailed breakdown of support costs and their allocation to each activity is provided in note 3.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life at a rate which the trustees assume to be most appropriate.

2. Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Children's Intervention				
Grants receivable				
Awards for All				
BBC Children in Need		25,600	25,600	55,600
Cheshire Community Foundation		3,120	3,120	
Coronavirus Job Retention Scheme	4,280		4,280	44,496
City and Hackney CCG				32,018
City Bridge Trust		50,000	50,000	68,500
Clothworkers Ltd		9,800	9,800	
Comic Relief		30,990	30,990	38,920
East End Community Foundation including LCRF				14,800
London Borough of Hackney	20,000		20,000	20,000
Big Lottery Fund - Reaching Communities				38,076
Julia and Hans Rausing Trust via The Big Give		10,000	10,000	
Peoples postcode trust		9,790	9,790	
The Cherry Foundation		6,000	6,000	
The Childhood Trust via The Big Give		10,000	10,000	
The Expat Foundation		6,500	6,500	
The Kirsh Foundation		20,000	20,000	15,000
The Maurice Wohl Charitable Foundation		75,000	75,000	37,500
MIND				10,500
Delapage Ltd				55,000
Smaller Grants		46,989	46,989	20,190
User contributions	422,455		422,455	327,271
	446,735	303,789	750,524	777,871
Wohl Parents Resource Centre				
Awards for All		10,000	10,000	
Big Lottery Fund - Reaching Communities				7,800
MIND				10,000
Comic Relief		3,000	3,000	4,000
Coronavirus Job Retention Scheme	3,369		3,369	8,090
East End Community Foundation				5,200
Sport England Consortium		4,030	4,030	
User Contributions	15,391		15,391	5,210
	18,760	17,030	35,790	40,300
Schools Support and Training				
Comic Relief		1,575	1,575	2,100
Coronavirus Job Retention Scheme				14,832
Delapage Ltd		97,188	97,188	27,193
User Contributions	2,073		2,073	6,705
	2,073	98,763	100,836	50,830
	467,568	419,582	887,150	869,001

3. Analysis of Expenditure

	Raising funds £	Children's Intervention £	Wohl Parent Resource Centre £	Schools Support & Training £	Governance £	Support Costs £	2022 £	2021 £
Direct Expenditure								
Staff Costs	15,682	764,936	42,465	36,859	180	61,446	921,568	719,215
Premises Costs	2,079	44,209	16,294	7,692		7,554	77,828	94,064
Office Running Costs	1,419	18,143	7,602	3,658		7,674	38,496	39,375
Therapy Equipment			2,589	5,300			7,889	7,991
Publicity	831	4,188	5,383	910		666	11,978	4,511
Training & Events			16,368	64,877			81,245	52,488
Legal and Professional Fees	36	636	264	132		4,205	5,273	8,413
Accountancy & Audit Fees					6,000		6,000	5,400
Other Expenses	191	3,370	1,409	802		592	6,364	7,356
Depreciation	450	8,894	2,505	1,046		936	13,831	10,907
Total Expenditure (by cost centre)	20,688	844,376	94,879	121,276	6,180	83,073	1,170,472	949,720
Staff Costs		36,868	14,747	9,831		(61,446)		
Premises Costs		4,532	1,813	1,209		(7,554)		
Office Running Costs		4,604	1,842	1,228		(7,674)		
Publicity		400	160	106		(666)		
Legal and Professional Fees		2,523	1,009	673		(4,205)		
Other Expenses		355	142	95		(592)		
Depreciation		561	225	152		(936)		
Governance Costs		3,708	1,483	989	(6,180)			
Total support costs		53,573	21,429	14,287				
Total resources expended (including support costs)	20,688	897,927	116,300	135,557			1,170,472	949,720

4. Net income for the year

This is stated after charging:

	2022 £	2021 £
Depreciation	13,831	10,907
Employer's Pension contributions	714	1,884
	14,545	12,791

5. Examination Fees

Fees payable for

Audit of the financial statements

	2022 £	2021 £
	6,000	5,400

6. Staff costs and emoluments

Total staff costs were as follows:

	2022 £	2021 £
Wages and salaries	321,494	213,553
Employer's Pension contributions	714	1,884
Sessional staff	598,594	522,232
Recruitment and training	766	2,530
	921,568	740,199

No employee received remuneration of more than £60,000 during the year (2021 - Nil).

The average number of employees during the year was as follows:

	2022 No.	2021 No.
Full time employees	5	3
Part time employees	18	17
	23	20

No trustees received any remuneration during the period. The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

Key management personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total remuneration paid to key management personnel for services provided to the charity was £96,563 (2021: 73,940)

7. Tangible fixed assets

COST

At 1 August 2021

Additions

At 31 July 2022

DEPRECIATION

At 1 August 2021

Charge for the year

At 31 July 2022

NET BOOK VALUE

At 31 July 2022

At 31 July 2021

	Equipment £	Furniture £	Total £
	12,336	62,378	74,714
	11,315	18,893	30,208
	23,651	81,271	104,922
	10,999	50,443	61,442
	4,646	9,185	13,831
	15,645	59,628	75,273
	8,006	21,643	29,649
	1,337	11,934	13,271

8. Debtors

Accrued income

Accounts receivable

	2022 £	2021 £
	63,883	4,280
	105,371	94,277
	169,254	98,557

9. Creditors: Amounts falling due within one year

Trade creditors

Taxation and social security

Credit Card

Deferred Income

Accruals

	2022 £	2021 £
	20,894	64,598
	5,614	(4,101)
	730	872
	37,500	57,500
	6,000	6,000
	70,738	124,869

10. Unrestricted/Restricted income funds

	Balance at 1 Aug 2021	Income	Expenditure	Balance at 31 July 2022
	£	£	£	£
Unrestricted income funds (Current Year)	164,754	752,655	751,789	165,620
Unrestricted income funds (Prior Year)	Balance at 1 Aug 2020 £	Income £	Expenditure £	Balance at 31 July 2021 £
	128,441	604,947	568,634	164,754
Restricted income funds (Current Year)	Balance at 1 Aug 2021	Income	Expenditure	Balance at 31 July 2022
	£	£	£	£
		419,582	418,683	899
Restricted income funds (Prior Year)	Balance at 1 Aug 2020 £	Income £	Expenditure £	Balance at 31 July 2021 £
		381,086	381,086	

11. Analysis of net assets between funds (Current Year)

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	29,649		29,649
Current assets	206,709	899	207,608
Creditors less than 1 year	(70,738)		(70,738)
Net assets	165,620	899	166,519
Analysis of net assets between funds (Prior Year)	Unrestricted Funds	Total Funds 2021	
	£	£	
Tangible fixed assets	13,271	13,271	
Current assets	276,352	276,352	
Creditors less than 1 year	(124,869)	(124,869)	
Net assets	164,754	164,754	

12. Company Limited by guarantee

Every Member of the Charity has undertaken to pay such an amount as may be required not exceeding £1 towards the Charity's assets if the Charity should be wound up.

13. Related Party Transactions

No transactions with related parties were undertaken such as are required to be disclosed under FRS102.

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Name: Children Ahead Ltd
Registered Charity Number: 1138140
Company Registration Number: 7303421

Registered Office Address: Lower Ground Floor
91-93 Stamford Hill
London N16 5TP

Trustees: Mr Jehudah Baumgarten
Mrs Esther Issacharoff
Mr Israel Kahan
Mr Ahron Klein
Mr Samuel Spitzer

Auditors: Cohen Arnold
New Burlington House
1075 Finchley Road
London NW11 0PU

Bankers: Barclays Bank PLC
North Herts GRP 2
5-6 High Street
Hitchin Herts. SG5 1BJ