

# OUTSIDE THE LINES



ANNUAL REPORT AND ACCOUNTS 2020-2021

CHILDREN  
**AHEAD**  
LEARN YOU CAN ACHIEVE



**Lines are straight, lines are safe, but lines are also constraining. Especially so if you are fidgetier, clumsier, deeper or just different from your average child.**

It's hard to stay focussed in class, when your mind is worrying about the millions of germs surrounding you and out to contaminate you. It's difficult to join the playground banter if you feel self-conscious about getting the words out right, and it feels easier to huddle on the sides reading, if you know you'll be picked last for the sports team.

At Children Ahead, we embrace those children and young people outside the lines. We help them find and shine the light on their inner strengths. We support them in reframing what they see as 'weaknesses' to just 'differences' and empower them to capitalise on these differences to become their very best selves.

Sara's 11 and is experiencing anxiety and OCD. She says weekly psychotherapy sessions 'helped me cope every day. I've learnt to train my mind to stop thinking about all the awful things that may happen and to live in the moment. I know I'm stronger than my thoughts and can control them. But the best thing is, that I can be kinder and give a listening ear to my friends who are having difficulties.'

We are pleased to present 'Outside the lines', our annual report and accounts for 2021, giving an overview of our work in supporting 623 children and young people with learning and emotional difficulties and their families through and beyond the effects of a lingering pandemic.

With requests for assistance consistently increasing, it is our funders' and supporters' generosity and vision that have given us the scope to be the dependable source of help for our growing beneficiary group.

**Thank you for your support**

  
Chair

# OUR VISION

STRUGGLING  
CHILDREN HAVE THE  
OPPORTUNITIES, HELP  
AND RESOURCES THEY  
NEED TO REACH THEIR  
FULL POTENTIAL

# OUR MISSION

TO WORK JOINTLY WITH  
FAMILIES, SCHOOLS AND  
PROFESSIONALS TO GIVE  
CHILDREN ADEQUATE  
SUPPORT – EARLY ON

## 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 and emotional difficulties to achieve their personal best, by providing integrated interventions for their development
- To empower parents and families of children with learning and emotional difficulties to take an active role in their children's education and health
- To give schools and teachers the skills and resources they need to identify, refer and support 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 Equality 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.



# ACHIEVEMENTS AND PERFORMANCE

121

CHILDREN WITH LEARNING AND COGNITIVE DIFFICULTIES

152

CHILDREN WITH SPEECH AND LANGUAGE DIFFICULTIES

212

CHILDREN WITH EMOTIONAL/ MENTAL HEALTH DIFFICULTIES

138


CHILDREN WITH SENSORY AND MOTOR SKILLS DIFFICULTIES

25  
SCHOOLS

609

PARENTS OF CHILDREN WITH LEARNING OR EMOTIONAL DIFFICULTIES





At Children Ahead, as throughout the world, we are seeing mental health difficulties continually on the rise. Whatever the causes, what matters most is that there are more children needing help.

Early mental health difficulties are often chalked up to children's personality, temperament or external circumstances, with parents reassuring themselves that 'he or she will outgrow these shenanigans'.

However, with 75% of adult mental health issues starting before a child reaches their 18th birthday, timely and professional intervention is crucial to getting children on a pathway to lifelong health and wellbeing.

## HOW WE HELP:

We offer intensive one-to-one psychotherapy support, counselling, mentoring and emotional skills groups for children and young people, as well as an advice line for parents. Where whole-family support is needed, we provide systemic family therapy.

We tailor our support to help each young person face their individual challenge.

## OUTCOMES:

- By accessing Children Ahead's emotional wellbeing services, children and young people:
- Improve their self-esteem
- Develop their emotional wellbeing and resilience
- Increase their confidence and improve relationships
- Learn to overcome trauma and to manage anxiety in a healthy fashion



Children need to be able to run, jump, cut, stick, write and play as they go about their day. Challenges with fine and gross motor skills and sensory processing problems affect children`s behavior, academic performance and social life as they struggle with performing daily activities.

## HOW WE HELP:

We offer a comprehensive occupational therapy service in our sensory gym that includes screening, assessments and individual occupational therapy sessions, as well as motor skills groups.

The focus during both group and individual sessions is to either to improve children and young people's ability to function and perform everyday tasks or to help them self-regulate and cope with sensory stimuli so that they can learn and play without distraction.

## OUTCOMES

By accessing Children Ahead's occupational therapy service, children and young people:

- Improve their independence
- Increase their concentration and focus
- Improve their planning and organisational skills
- Gain confidence and self esteem
- Increase their tolerance levels
- Improve their play skills



**1 in 10 children in every Hackney classroom has a speech, language or communication difficulty. Whether it is an expressive language problem, weakness with receptive language or articulation issues, not being able to communicate well seriously impedes children's academic and social success. Feelings of frustration, anger and inadequacy often lead to isolation or behavioral trouble.**

## HOW WE HELP:

We offer a comprehensive speech and language therapy service that includes early screening, formal and informal assessments, and targeted individual speech and language therapy sessions, as well as social communication groups.

The focus is always on running super-fun and engaging sessions that help children and young people improve their real-time speech, language and communication skills beyond the therapy room.

## OUTCOMES

By accessing Children Ahead's speech and language therapy service, children and young people:

- Improve their ability to understand themselves, others and the world around them
- Increase their confidence and self assurance
- Develop their communication skills and ability to express their needs
- Improve their relationships



We know that parents are the most important people in the lives of children and young people and we believe that parents have the ability to put their children on the path to success in life. We also know of the pain and isolation that often is parenting a child with learning, emotional or developmental difficulties.

We are here to support, guide and simply hold parents' hands as they navigate the parenting journey.

*The weekly support groups have made a huge difference in our lives. Connecting and sharing with other parents who are in the same boat as us has been not only validating and healing, we actually walked away with useful tips that we are implementing with good success. This has been much more positive than expected. Thank you.*

R.B.

## OUR OFFER INCLUDES:



Resource lending library



Free helpline staffed by multi-disciplinary professionals offering advice and signposting



Parenting training groups and workshops



Parent peer support groups and forums

We also encourage parents to come along to their children's therapy sessions so they can incorporate activities within the comfort of their home and ensure progress with the child in between sessions.



Children spend most of their waking hours at school. Differentiated teaching and a school environment that is accepting and tailored to students' different needs, ensures that children and young people have hope for their future.

With ever-growing numbers of students presenting with difficulties and Covid-19 impacting children's educational, social and emotional development, school staff are stretched thin in trying to meet burgeoning need.

We are here to help schools help children.

*Thank you so much for Debbie's time this morning at our school. Her visits are greatly anticipated as her advice for managing students' input is always on target and perfectly straddles the line between creativity and practicality.*

C.G. Senco

#### OUR OFFER INCLUDES:



Training and workshops for school leaders and teaching staff on identifying and supporting developmental and emotional difficulties in a school environment



Guidance for Sencos on implement screening and assessment tools and case management



Support and guidance by professionals in setting up school sensory and speech and language rooms





## FINANCIAL REVIEW

The Trustees are happy to report continued development and expansion which resulted in turnover increased to £986,033.

Securing funding to facilitate organisation running and growth has continued to be challenging after the initial surge of covid-emergency funds, 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 and the upkeep of covid initiatives.

The year ended with a surplus of £36,313.

The Trustees gratefully acknowledge that the outstanding impact and achievement of the organisation and our ability to thrive and build through Covid-19 are largely due to the substantial and generous support of the following charitable trusts and foundation: The Big Lottery Fund, The City Bridge Trust, BBC Children in Need, The Maurice Wohl Charitable Foundation, Comic Relief, The Kirsh Foundation, East End Community Foundation, LB Hackney, Delapage Ltd, MIND, The Childhood Trust 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 2021 the organisation's reserves have risen to £164,754.

## 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 Equality Act 2010 when reviewing the Charity's aims and objectives and in planning future activities.

## RISK MANAGEMENT

The Trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity and safeguarding of its beneficiaries. The trustees are satisfied that these systems and procedures mitigate any perceived risks.





# 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; andthey 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 18h May 2022 and signed on their behalf by:



# Independent Auditor's Report to the Members of Children Ahead Limited Year ended 31 July 2021

## Opinion

We have audited the financial statements of Children Ahead Limited (the 'charity') for the year ended 31 July 2021 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 2021 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 charity through discussion with the trustees and identified financial reporting legislation and charity legislation as being most significant to these financial statements.
- 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 the 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 charity's financial statements to material misstatement due to non-compliance with legal and regulatory frameworks, including how fraud might occur, by enquiry with the trustees during the planning and finalisation phases stages 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.

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

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

23 May 2022

# STATEMENT OF FINANCIAL ACTIVITIES

## FOR THE YEAR ENDED 31 JULY 2021

(Incorporating the income and expenditure account)

	Notes	Unrestricted funds	Restricted Funds	Total Funds 2021	Unrestricted funds	Restricted Funds	Total Funds 2020
		£	£	£	£	£	£
<b>INCOME FROM</b>							
<b>Donations and Legacies</b>		<b>117,032</b>		<b>117,032</b>	183,898		183,898
<b>Charitable Activities</b>	2						
Children's Intervention		423,785	354,086	777,871	313,561	237,131	550,692
Schools Support & Training		50,830		50,830	49,668		49,668
Wohl Parents Resource Centre		13,300	27,000	40,300	16,305	27,857	44,162
<b>Total income</b>		<b>604,947</b>	<b>381,086</b>	<b>986,033</b>	563,432	264,988	828,420
<b>EXPENDITURE ON</b>							
<b>Raising Funds</b>	3	<b>17,183</b>		<b>17,183</b>	15,910		15,910
<b>Charitable Activities</b>							
Childrens Intervention		386,248	354,086	740,334	380,678	237,131	617,809
Schools Support & Training		95,800		95,800	80,106		80,106
Wohl Parents Resource Centre		69,403	27,000	96,403	60,141	27,857	87,998
<b>Total Expenditure</b>		<b>568,634</b>	<b>381,086</b>	<b>949,720</b>	536,835	264,988	801,823
<b>Net income for the year</b>	4	<b>36,313</b>		<b>36,313</b>	26,597		26,597
<b>Reconciliation of Funds</b>							
<b>Total funds brought forward</b>		<b>128,441</b>		<b>128,441</b>	101,844		101,844
<b>Total funds carried forward</b>		<b>164,754</b>		<b>164,754</b>	128,441		128,441

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 2021

	Notes	2021	2021	2020	2020
	£	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	7		13,271		19,393
<b>CURRENT ASSETS</b>					
Debtors	8	98,557		58,949	
Cash at bank and in hand		177,795		103,172	
		<u>276,352</u>		<u>162,121</u>	
<b>LIABILITIES</b>					
Creditors: amounts falling due within one year	9	(124,869)		(53,073)	
<b>Net current assets</b>			<b>151,483</b>		109,048
<b>Total assets less current liabilities</b>			<b>164,754</b>		128,441
<b>Net assets</b>			<b>164,754</b>		128,441
<b>FUNDS</b>					
Restricted income funds					
Unrestricted income funds	10		164,754		128,441
<b>Total Charity Funds</b>			<b>164,754</b>		128,441

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 18 May 2022, and are signed on behalf of the board by:



Mr S Spitzer

Director - Trustee

## STATEMENT OF CASH FLOWS

### FOR THE YEAR ENDED 31 JULY 2021

	2021	2020
	£	£
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net income	36,313	26,597
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	10,907	12,405
<i>Changes in:</i>		
Trade and other debtors	(39,608)	41,561
Trade and other creditors	71,796	10,949
	<u>79,408</u>	<u>91,512</u>
Cash generated from operations		
	<u>79,408</u>	<u>91,512</u>
Net cash from operating activities	<u>79,408</u>	<u>91,512</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of tangible fixed assets	(4,785)	(10,078)
	<u>(4,785)</u>	<u>(10,078)</u>
Net cash used in investing activities	<u>(4,785)</u>	<u>(10,078)</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>74,623</b>	<b>81,434</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>103,172</b>	<b>21,738</b>
	<u>177,795</u>	<u>103,172</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>177,795</b>	<b>103,172</b>

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



# NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 JULY 2021

### 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) - 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 2021	Total 2020
	£	£	£	£
<b>Children's Intervention</b>				
Grants receivable				
Awards for All				10,000
BBC Children in Need		55,600	55,600	39,100
Coronavirus Job Retention Scheme	44,496		44,496	40,704
City and Hackney CCG	32,018		32,018	27,259
City Bridge Trust including LCRF		68,500	68,500	12,500
Comic Relief		38,920	38,920	19,460
East End Community Foundation including LCRF		14,800	14,800	
London Borough of Hackney	20,000		20,000	20,000
Big Lottery Fund - Reaching Communities		38,076	38,076	63,801
The Kirsh Foundation		15,000	15,000	15,000
The Maurice Wohl Charitable Foundation		37,500	37,500	60,000
MIND		10,500	10,500	10,000
Delapage Ltd		55,000	55,000	
Smaller Grants		20,190	20,190	7,270
User contributions	327,271		327,271	225,598
	<b>423,785</b>	<b>354,086</b>	<b>777,871</b>	<b>550,692</b>
<b>Wohl Parents Resource Centre</b>				
Big Lottery Fund - Reaching Communities		7,800	7,800	13,107
MIND		10,000	10,000	10,000
Comic Relief		4,000	4,000	2,000
Coronavirus Job Retention Scheme	8,090		8,090	7,401
East End Community Foundation		5,200	5,200	
User Contributions	5,210		5,210	8,904
	<b>13,300</b>	<b>27,000</b>	<b>40,300</b>	<b>41,412</b>
<b>Schools Support and Training</b>				
Comic Relief		2,100	2,100	1,050
Coronavirus Job Retention Scheme	14,832		14,832	13,568
Delapage Ltd		27,193	27,193	
User Contributions	6,705		6,705	35,050
	<b>21,537</b>	<b>29,293</b>	<b>50,830</b>	<b>49,668</b>
	<b>458,622</b>	<b>410,379</b>	<b>869,001</b>	<b>641,772</b>

### 3. ANALYSIS OF EXPENDITURE

	Raising funds	Children's Intervention	Wohl Parent Resource Centre	Schools Support & Training	Governance	Support Costs	2021	2020
<b>Direct Expenditure</b>								
Staff Costs	12,204	611,457	29,857	27,566	166	37,965	719,215	620,246
Premises Costs	2,821	49,855	20,694	10,597		10,097	94,064	79,141
Office Running Costs	1,041	18,521	8,303	4,316		7,194	39,375	25,560
Therapy Equipment		7,620	371				7,991	5,314
Publicity	275	2,218	1,131	471		416	4,511	7,742
Training & Events			12,206	40,282			52,488	41,096
Legal and Professional Fees	252	4,452	1,848	923		938	8,413	2,718
Accountancy & Audit Fees					5,400		5,400	4,800
Other Expenses	221	3,900	1,680	751		804	7,356	2,801
Depreciation	369	4,255	5,090	747		446	10,907	12,405
<b>Total Expenditure (by cost centre)</b>	<b>17,183</b>	<b>702,278</b>	<b>81,180</b>	<b>85,653</b>	<b>5,566</b>	<b>57,860</b>	<b>949,720</b>	<b>801,823</b>
Staff Costs		22,779	9,112	6,074		(37,965)		
Premises Costs		6,058	2,423	1,616		(10,097)		
Office Running Costs		4,316	1,727	1,151		(7,194)		
Publicity		250	100	66		(416)		
Legal and Professional Fees		563	225	150		(938)		
Other Expenses		482	193	129		(804)		
Depreciation		268	107	71		(446)		
<b>Governance Costs</b>		<b>3,340</b>	<b>1,336</b>	<b>890</b>	<b>(5,566)</b>			
<b>Total support costs</b>		<b>38,056</b>	<b>15,223</b>	<b>10,147</b>				
Total resources expended (including support costs)	17,183	740,334	96,403	95,800			949,720	801,823



## 4. Net income for the year

This is stated after charging:

	2021	2020
	£	£
Depreciation	<b>10,907</b>	12,405

## 5. Examination Fees

	2021	2020
	£	£
Fees payable for Independent Examination of the financial statements		4800
Audit of the financial statements	<b>5,400</b>	
	<b>5,400</b>	4800

## 6. Staff costs and emoluments

Total staff costs were as follows:

	2021	2020
	£	£
Wages and salaries	<b>215,437</b>	214,513
Sessional staff	<b>522,232</b>	403,146
Recruitment and training	<b>2,530</b>	2,588
	<b>740,199</b>	620,247

No employee received remuneration of more than £60,000 during the year (2020 - Nil).

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

	2021	2020
	No.	No.
Full time employees	<b>3</b>	3
Part time employees	<b>17</b>	17
	<b>20</b>	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 £73,940 (2020: 76,517)

## 7. Tangible fixed assets

### COST

At 1 August 2020

Additions

At 31 July 2021

### DEPRECIATION

At 1 August 2020

Charge for the year

At 31 July 2021

### NET BOOK VALUE

At 31 July 2021

At 31 July 2020

	Equipment £	Furniture £	Total £
At 1 August 2020	<b>10,947</b>	<b>58,981</b>	69,928
Additions	<b>1,389</b>	<b>3,396</b>	4,785
At 31 July 2021	<b>12,336</b>	<b>62,377</b>	74,713
At 1 August 2020	<b>9,443</b>	<b>41,092</b>	50,535
Charge for the year	<b>1,556</b>	<b>9,351</b>	10,907
At 31 July 2021	<b>10,999</b>	<b>50,443</b>	61,442
At 31 July 2021	<b>1,337</b>	<b>11,934</b>	13,271
At 31 July 2020	<b>1,504</b>	<b>17,889</b>	19,393

## 8. Debtors

Accrued income

Accounts receivable

	2021	2020
	£	£
Accrued income	<b>4280</b>	(7,054)
Accounts receivable	<b>94,277</b>	66,003
	<b>98,557</b>	58,949

## 9. Creditors: Amounts falling due within one year

Trade creditors

Taxation and social security

Credit Card

Deferred Income

Accruals

	2021	2020
	£	£
Trade creditors	<b>64,598</b>	43,376
Taxation and social security	<b>(4,101)</b>	3,961
Credit Card	<b>872</b>	936
Deferred Income	<b>57,500</b>	
Accruals	6,000	4,800
	<b>124,869</b>	53,073

## 10. Unrestricted income funds

	Balance at 1 Aug 2020	Income	Expenditure	Balance at 31 July 2021
	£	£	£	£
Unrestricted income funds (Current Year)	128,441	604,947	568,634	164,754
	Balance at 1 Aug 2019	Income	Expenditure	Balance at 31 July 2020
Unrestricted income funds (Prior Year)	£	£	£	£
	101,844	563,432	536,835	128,441
	Balance at 1 Aug 2020	Income	Expenditure	Balance at 31 July 2021
Restricted income funds (Current Year)	£	£	£	£
		381,086	381,086	
	Balance at 1 Aug 2019	Income	Expenditure	Balance at 31 July 2020
Restricted income funds (Prior Year)	£	£	£	£
		264,988	264,988	

## 11. Analysis of net assets between funds

Analysis of net assets between funds (Current 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
	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	19,393	19,393
Current assets	162,121	162,121
Creditors less than 1 year	(53,073)	(53,073)
Net assets	128,441	128,441

## 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.

# ADMINISTRATIVE INFORMATION:

<b>Registered Charity Name:</b>	Children Ahead Limited
<b>Registered Charity Number:</b>	1138140
<b>Company Registration Number:</b>	7303421
<b>Registered Office Address:</b>	Lower Ground Floor 91-93 Stamford Hill London N16 6RS
<b>Trustees:</b>	Mr Jehudah Baumgarten Mr Israel Kahan Mr Ahron Klein Mr Samuel Spitzer
<b>Auditors:</b>	Cohen Arnold New Burlington House 1075 Finchley Road London NW11 0PU
<b>Bankers:</b>	Barclays Bank PLC North Herts GRP 2 5 - 6 High Street Hitchin Herts. SG5 1BJ

