

**Children
Ahead**



T | U | N | I | N | G | I N

ANNUAL REPORT AND ACCOUNTS 2022-2023

CHAIR'S STATEMENT

THE WORLD IS A NOISY PLACE, GETTING EVER LOUDER. FINDING ONE'S VOICE IS A CHALLENGE, MORE SO WHEN YOU'RE A CHILD STRUGGLING WITH DEVELOPMENTAL, LEARNING OR EMOTIONAL DIFFICULTIES.

Tuning in is built into our process, which begins with a screening and then a comprehensive assessment for each child, to firstly understand their history and context, and to then identify the issues they are struggling with. We work closely with both parents and schools to ensure the help we are offering adds value and complements the child's existing support frameworks and to maximise outcomes across home and school.

Rikki, aged 10, had been tutored at school since forever, with her classroom contributions and written assignments consistently below age-level. She was not seeing much progress however, and everyone was frustrated. After being referred to and evaluated at Children Ahead, it was recognised that she was actually very bright, and her issue was an expressive language problem which was resulting in poor academic performance. After two blocks of speech and language therapy, Rikki was a different child; she started actively participating in class and excelled in her written work. 'It's like a barrier was removed and we're seeing the real Rikki', her parents share. 'I finally found my voice', Rikki says gratefully.

I want to extend my deep gratitude to our dedicated staff, volunteers, donors, and partners who have stood by us on this journey. Your unwavering support enables us to make a real difference in the lives of children and families every day.

As we look ahead, our resolve to fine-tune our support for these remarkable children has never been stronger. We will continue to listen attentively, amplifying the voices of these incredible children, and creating a world where every child has the opportunity to shine.



S. Spitzer





MISSION

TO SUPPORT CHILDREN WITH LEARNING DIFFICULTIES AND MENTAL HEALTH ISSUES AND THEIR FAMILIES, TO LIVE FULFILLING, INDEPENDENT AND SUCCESSFUL LIVES.

VISION

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.

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



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, 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.



SERVICES

MENTAL HEALTH

Living with an emotional or mental health challenge can feel hopeless; like trying to play with an out of tune instrument when everyone else is in perfect sync.

Whether it's trauma, anxiety, behavioural challenges or low self-esteem, with appropriate and timely support, there is hope for each child.

HOW WE HELP:

CLINICAL SUPPORT:

We offer children and families art/play/music psychotherapy sessions, individually and in groups.

EARLY INTERVENTION:

We offer weekly one-to-one mentoring sessions for vulnerable children.

We run a free advice-line where parents and young people can consult with mental health clinicians and get guidance and sign-posting to appropriate services.

OUTCOMES:

IMPROVED

- ability to regulate emotions
- self-esteem and happiness levels
- resilience
- ability to engage in healthy relationships

"Even before my son started play therapy, the therapist was so empowering, completely removing that feeling of despair."

Mrs R.G



SERVICES

SPEECH AND LANGUAGE THERAPY

Speech, language and communication problems such as stammering, expressive and receptive language issues and difficulties with non-verbal communication are at the root of many children's challenges in the classroom or on the social scene.

The right intervention can help children unleash the power and beauty of effective communication.

HOW WE HELP:

We offer individual speech and language therapy sessions or group sessions with individual targets for each child.

"It's not just that I'm able to join conversations during break time and class discussions. It's that I've become a different person since working with Shana every week. And in a good way. I know who I am and I know what I'm good at."

Miriam, 11.



OUTCOMES:

IMPROVED

- vocabulary
- receptive language to access curriculum
- sequencing skills
- social skills and class participation
- self-confidence and self-esteem

SERVICES

OCCUPATIONAL THERAPY

Whilst it may seem simple, there are numerous, overlapping skills required to successfully get through a day at school, even at the young age of 6.

Where a child is out of sync, it is often a challenge with motor planning, sensory integration, working memory, sequencing or executive functioning at play.

Occupational therapy can help children develop the disparate skills required for effective functioning.

HOW WE HELP:

We offer individual occupational therapy or physiotherapy sessions, as well as motor skills group sessions, with individual targets for each child.

Children Ahead clinicians also focus on developing learning and cognitive skills, within a child's targeted therapy programme.

OUTCOMES:

IMPROVED

- core and pelvic stability
- fine and gross motor skills
- organisational skills
- independence in everyday tasks
- sensory processing resulting in improved self-regulation

"We did a load of exercises and funnily enough I can now put together old information with new stuff we've learnt. It's like my brain has been rewired – awesome!"

Pinny, 7.



ALTERNATIVE THERAPIES

There are some children who just don't fit in. It is often hard to pin down the exact issue they struggle with, but they tend to either act out or withdraw and generally suffer from low self-esteem and self-confidence.

They likely tried many interventions unsuccessfully. They need a positive boost!



THERAPEUTIC CHESS GROUPS

Our chess champion, who is a qualified chess instructor, teaches pairs of children how to play chess with strategies for success.

OUTCOMES:

IMPROVED

- ability to take turns and lose fairly
- interaction with peers
- cognitive and strategic planning abilities
- academic achievement
- self-esteem and self-confidence



THERAPEUTIC SINGING GROUPS

In groups of 10, led by 2 psychotherapists – a musician and voice trainer - children learn how to sing and how to regulate their breathing in order to maximise their voices. As a group they evaluate the precision of the vocals they are producing.

OUTCOMES:

IMPROVED

- social abilities
- self-regulation
- ability to follow instructions
- happiness
- self-esteem and self-confidence

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.

ADVICE-LINE

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

ACHIEVEMENT AND PERFORMANCE

WHO WE HAVE WORKED WITH THIS YEAR:

139

children with
sensory and motor
skills difficulties

229

children with
emotional/
mental health
difficulties

224

children with
speech and
language
difficulties

140

children with
learning and
cognitive
difficulties

659

parents of children
with learning
or emotional
difficulties

27

schools

FINANCIAL REVIEW

The Trustees are happy to report continued development and expansion which resulted in turnover increased to £1,237,483. Securing funding to facilitate organisation running and growth has continued to be challenging during 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 £5,414.

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 foundation: BA Better World Community Fund, The City Bridge Trust, BBC Children in Need, Compass Wellbeing CIC, Delapage Ltd, Family Action, The Maurice Wohl Charitable Foundation, Comic Relief, The Kirsh Foundation, LB Hackney, The Childhood Trust, The National Lottery Community Fund, The Edward Gostling Foundation, The Henry Smith Foundation, The Lewin Trust, The Merchant Taylors' Foundation, The Philip Oppenheimer Foundation 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 2023 the organisation's reserves have risen to £177,933.

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.

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; 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 10 April 2024 and signed on their behalf by:



Mr S Spitzer

Director - Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHILDREN AHEAD LIMITED YEAR ENDED 31ST JULY 23

OPINION

We have audited the financial statements of Children Ahead Limited (the 'charity') for the year ended 31 July 2023 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 2023 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 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.

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

11 April 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2023 (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

	Notes	Unrestricted funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted funds £	Restricted Funds £	Total Funds 2022 £
INCOME FROM							
Donations and Legacies	2	314,660		314,660	285,087		285,087
Charitable Activities	3						
Children's Intervention		424,189	426,489	850,678	446,735	303,789	750,524
Schools Support & Training		22,225	20,155	42,380	2,073	98,763	100,836
Wohl Parents Resource Centre		14,093	15,672	29,765	18,760	17,030	35,790
Total income		775,167	462,316	1,237,483	752,655	419,582	1,172,237
EXPENDITURE ON							
Raising Funds	4	21,491		21,491	20,698		20,698
Charitable Activities							
Children's Intervention		523,459	426,489	949,948	594,003	303,789	897,792
Schools Support & Training		117,135	21,054	138,189	37,736	97,864	135,600
Wohl Parents Resource Centre		106,769	15,672	122,441	99,352	17,030	116,382
Total Expenditure		768,854	463,215	1,232,069	751,789	418,683	1,170,472
Net income for the year	5	6,313	(899)	5,414	866	899	1,765
Reconciliation of Funds							
Total funds brought forward		165,620	899	166,519	164,754		164,754
Total funds carried forward		171,933		171,933	165,620	899	166,519

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 30 to 39 form part of these financial statements

BALANCE SHEET AS AT 31 JULY 2023

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible assets	8		39,172		29,649
CURRENT ASSETS					
Debtors	9	172,942		169,254	
Cash at bank and in hand		47,827		38,354	
		220,769		207,608	
Liabilities					
Creditors: amounts falling due within one year	10	(88,008)		(70,738)	
Net current assets			132,761		136,870
Total assets less current liabilities			171,933		166,519
Net assets			171,933		166,519
FUNDS					
Restricted income funds	11				899
Unrestricted income funds			171,933		165,620
Total Charity Funds			171,933		166,519

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 10 April 2024, and are signed on behalf of the board by:



Mr S Spitzer
Director - Trustee

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 JULY 2023

	2023 £	2022 £
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	5,414	1,765
Adjustments for:		
Depreciation of tangible fixed assets	19,888	13,831
Changes in:		
Trade and other debtors	(3,688)	(70,697)
Trade and other creditors	17,270	(54,131)
Cash generated from operations	38,884	(109,233)
Net cash from operating activities	38,884	(109,233)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible fixed assets	(29,411)	(30,208)
Net cash used in investing activities	(29,411)	(30,208)
NET INCREASE IN CASH AND CASH EQUIVALENTS	9,473	(139,441)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	38,354	177,795
CASH AND CASH EQUIVALENTS AT END OF YEAR	47,827	38,354

The notes on pages 30 to 39 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2023

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.

Children's 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.

Children's 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 of that asset as follows:

Equipment - over 3 years

Furniture - over 5 years

2. Donations and Legacies

	2023 £	2022 £
Donations		
General donations	314,660	285,087
	314,660	285,087

3. Income from Charitable Activities

Grants receivable

Children's Intervention

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Awards for All		10,000	10,000	
BA Better World Community Fund		15,310	15,310	
BBC Children in Need		26,100	26,100	25,600
Cheshire community foundation				3,120
City Bridge Trust		55,696	55,696	50,000
Clothworkers Ltd				9,800
Comic Relief		10,444	10,444	30,990
Compass Wellbeing CIC		49,608	49,608	
Coronavirus Job Retention Scheme				4,280
Family Action		25,000	25,000	
London Borough of Hackney	20,000		20,000	20,000
Julia and Hans Rausing Trust via The Big Give				10,000
NHS North East London ICB	55,345		55,345	
Peoples postcode trust				9,790
The Cherry Foundation				6,000
The Childhood Trust via The Big Give		45,000	45,000	10,000
The Edward Gostling Foundation		10,000	10,000	
The Expat Foundation				6,500
The Henry Smith Foundation		25,000	25,000	
The Kirsh Foundation		15,000	15,000	20,000
The Lewin Trust		17,675	17,675	
The Maurice Wohl Charitable Foundation		87,500	87,500	75,000
The Merchant Taylors' Foundation		3,000	3,000	
The Philip Oppenheimer Foundation		6,000	6,000	
Smaller Grants		25,156	25,156	46,989
User contributions	348,844		348,844	422,455
	424,189	426,489	850,678	750,524

Wohl Parents Resource Centre

Awards for All				10,000
Comic Relief		2,612	2,612	3,000
Coronavirus Job Retention Scheme				3,369
Sport England Consortium		8,060	8,060	4,030
The Screwfix Foundation		5,000	5,000	
User Contributions	14,093		14,093	15,391
	14,093	15,672	29,765	35,790

Schools Support and Training

Comic Relief				1,575
Delapage Ltd		20,155	20,155	97,188
User Contributions	22,225		22,225	2,073
	22,225	20,155	42,380	100,836
	460,507	462,316	922,823	887,150

4. Analysis of Expenditure

	Raising funds £	Children's Intervention £	Wohl Parent Resource Centre £	Schools Support & Training £	Governance £	Support Costs £	2023 £	2022 £
Direct Expenditure								
Staff Costs	9,392	805,242	48,997	28,513	164	29,426	921,734	921,568
Premises Costs	3,166	56,535	22,687	11,375		11,376	105,139	77,828
Office Running Costs	3,909	19,156	7,904	4,197		8,488	43,654	38,496
Therapy Equipment		5,872	382				6,254	7,889
Publicity	3,733	4,936	1,103	974		631	11,377	11,978
Training & Events			20,037	80,053			100,090	81,245
Legal and Professional Fees	120	355	147	74		522	1,218	5,273
Accountancy & Audit Fees					6,000		6,000	6,000
Other Expenses	566	8,824	3,666	1,931		1,728	16,715	6,364
Depreciation	605	13,207	3,192	1,521		1,363	19,888	13,831
Total Expenditure (by cost centre)	21,491	914,127	108,115	128,638	6,164	53,534	1,232,069	1,170,472
Staff Costs		17,656	7,062	4,708		(29,426)		
Premises Costs		6,826	2,730	1,820		(11,376)		
Office Running Costs		5,093	2,037	1,358		(8,488)		
Publicity		379	151	101		(631)		
Legal and Professional Fees		313	125	84		(522)		
Other Expenses		1,037	415	276		(1,728)		
Depreciation		818	327	218		(1,363)		
Governance Costs		3,699	1,479	986	(6,164)			
Total support costs		35,821	14,326	9,551				
Total resources expended (including support costs)	21,491	949,948	122,441	138,189			1,232,069	1,170,472

5. Net income for the year

This is stated after charging:

	2023 £	2022 £
Depreciation	19,888	13,831
Employer's Pension contributions	477	714
	20,365	14,545

6. Audit Fees

	2023 £	2022 £
Fees payable for Audit of the financial statements	6,000	6,000

7. Staff costs and emoluments

	2023 £	2022 £
Total staff costs were as follows:		
Wages and salaries	277,733	321,494
Employer's Pension contributions	477	714
Sessional staff	642,862	598,594
Recruitment and training	662	766
	921,734	921,568

No employee received remuneration of more than £60,000 during the year (2019 - Nil).

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

	2023 No.	2022 No.
Full time employees	5	5
Part time employees	26	28
	31	33

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 £66,943 (2022: £96,563)

8. Tangible fixed assets

COST

At 1 August 2022

Additions

At 31 July 2023

DEPRECIATION

At 1 August 2022

Charge for the year

At 31 July 2023

NET BOOK VALUE

At 31 July 2023

At 31 July 2022

	Equipment £	Furniture £	Total £
At 1 August 2022	23,651	81,271	104,922
Additions	19,450	9,961	29,411
At 31 July 2023	43,101	91,232	134,333
At 1 August 2022	15,645	59,628	75,273
Charge for the year	10,718	9,170	19,888
At 31 July 2023	26,363	68,798	95,161
At 31 July 2023	16,738	22,434	39,172
At 31 July 2022	8,006	21,643	29,649

9. Debtors

Accrued Income

Prepayments

Trade debtors

	2023 £	2022 £
Accrued Income	76,912	63,883
Prepayments	13,646	
Trade debtors	82,384	105,371
	172,942	169,254

10. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	53,994	20,894
Taxation and social security	2,695	5,614
Credit Card	319	730
Deferred Income	25,000	37,500
Accruals	6,000	6,000
	88,008	70,738

11. Unrestricted/Restricted income funds

	Balance at 1 Aug 2022 £	Income £	Expenditure £	Balance at 31 July 2023 £
Unrestricted income funds (Current Year)	165,620	775,167	768,854	171,933
Unrestricted income funds (Prior Year)	Balance at 1 Aug 2021 £	Income £	Expenditure £	Balance at 31 July 2022 £
	164,754	752,655	751,789	165,620
Restricted income funds (Current Year)	Balance at 1 Aug 2022 £	Income £	Expenditure £	Balance at 31 July 2023 £
	899	462,316	463,215	
Restricted income funds (Prior Year)	Balance at 1 Aug 2021 £	Income £	Expenditure £	Balance at 31 July 2022 £
		419,582	418,683	899

12. Analysis of net assets between funds.

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Analysis of net assets between funds (Current Year)			
Tangible fixed assets	39,172		39,172
Current assets	220,769		220,769
Creditors less than 1 year	(88,008)		(88,008)
Net assets	171,933		171,933
Analysis of net assets between funds (Prior 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

13. 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.

14. Operating Lease Commitments

The total minimum lease payments under non- cancellable operating leases are as follows:

	2023 £	2022 £
Not later than 1 year	81,875	80,469
Later than 1 year and not later than 5 years	218,333	300,208
	300,208	380,677

15. Related Party Transactions

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

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Name:
Registered Charity Number:
Company Registration Number:

Children Ahead Ltd
1138140
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

Solicitors:

Rook Irwin Sweeney
107 111 Fleet Street
London, EC4A 2AB

Bankers:

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

