

# **Ymddiriodolaeth Ymyrraeth Cynnar Plant**



**Children's Early Intervention Trust (CEIT)**

## **Annual Report and Unaudited Financial Statements For the Year Ended 31 March 2022**

 [office@ceit-cymru.org](mailto:office@ceit-cymru.org)

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 [www.ceit-cymru.org](http://www.ceit-cymru.org)

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Children's Early Intervention Trust is a company limited by guarantee Registered in England & Wales.

Company number: 5907566, Charity number: 1120056

Registered Office: Unit F1, Intec, Parc Menai, Bangor, Gwynedd. [LL57 4FG](http://www.ceit-cymru.org)

# CHILDRENS EARLY INTERVENTION TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	T Bywater N Hall N Griffith P Williams H Francis P Forbes-Martin A Williams A MacCallum Roberts
Secretary	N Griffith
Charity Number	1120056
Company Number	05907566
Registered office	Unit F1 Intec Parc Menai Bangor Gwynedd Wales LL57 4FG
Accountants:	Crestmere Limited, Chartered Certified Accountants Unit F1, Intec Fordd y Parc, Parc Menai, Bangor. Gwynedd. LL57 4FG
independent examiner:	Barrie Buels FCCA FCIE

# CHILDRENS EARLY INTERVENTION TRUST

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# CHILDRENS EARLY INTERVENTION TRUST

## Introduction from the Chair of Trustees

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The last year has been a year of change. Sadly Dilys Williams, our Charity and Centre Administrator/Office Manager passed away at the end of 2021. Dilys' daughter, Alanna McCallum Roberts, joined the Board of Trustees in January 2022, and we wholeheartedly welcome her and her input to CEIT.

Our first public lecture since pre-Covid times will be given by Lord, and Baron, Dafydd Wigley on June 27<sup>th</sup>, 2022, on Disability Legislation and will be dedicated to Dilys' memory. It will be live streamed with a more intimate live audience in attendance.

We have continued to fulfil our aims and objectives, for example, during this reporting period, CEIT have part-funded four research scholarships in collaboration with Bangor University, the Bangor University research centre CEBEI and the European funded Knowledge Economy Skills Scholarships (KESS2). In addition, Daniela Femic graduated with her project: 'Delivering a parenting program in Montenegro during COVID-19 restrictions: impact on delivery process and outcomes'. The project evaluated the impact of COVID-19 on the delivery of the Caring Families programme in Montenegro.

We have revised the format and frequency of our newsletter to reduce our carbon footprint, increase accessibility, and to appeal to a wider audience. Training activities are increasing, post-Covid, and research projects are ongoing.



# CHILDRENS EARLY INTERVENTION TRUST

## TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2022

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The board of Trustees present their report and accounts for the year ended 31 March 2022

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006, the Charities Act 2011, and '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), effective January 2015 (the Charities SORP FRS 102).

### Objectives and activities

#### Our aims and objectives

The Children's Early Intervention Trust (CEIT) was set up in 2007.

The charities objects are:

the advancement of education for the public benefit in the subject of evidence-based intervention programmes within families, schools and other social groups to prevent or reduce violence and to develop children's social and emotional competence; and

to promote public benefit research into evidence-based intervention programme and to publish the results thereof.

The aims of the company are the advancement of education for families, schools and other social groups in evidence-based intervention programmes that prevent or reduce violence and develop children's social and emotional competence.

In furtherance of these objects during the period, the charity has

- funded the development and evaluation of interventions to promote children's well-being
- funded postgraduate and early career researchers
- upskilled practice and service staff via Early Intervention Wales Training Ltd.
- disseminated information to professionals and the general public about evidence-based interventions for families, schools and other social groups to prevent and reduce violence and to develop children's social and emotional competence.

#### Our Charitable activities

CEIT, through its wholly owned trading subsidiary, Early Intervention Wales Training (EIWT), (company no: 5236117) trains trainers to deliver parenting programmes and schools to deliver a curriculum based anti-bullying programme.

Training programmes are not priced commercially, and costs are kept low through the donation of some trainer time free of charge, and hosting organisations covering principal costs, such as venue hire. These courses generate a net income for the charity which has been accumulated to further the charity's objects in future years, principally with the intention of:

## CHILDRENS EARLY INTERVENTION TRUST

- a) building a fund to support academic researchers to undertake early years research
- b) funding activities that disseminate evidence-based interventions for children, through conferences, newsletters and the publication of data and research activities.

Aims and activities are reviewed regularly in the context of the charity's objects. Reviews consider the success of each activity and the benefits that have arisen. The reviews enable the charity to ensure that limited resources are allocated efficiently and effectively.

The trustees have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake and how successful outcomes should be evaluated.

The key objectives for this year included:

- To continue to fund and support research
- To resume training activities, post COVID pandemic
- To support through training, a large, multi-centre research trial into the KiVa anti-bullying programme, for which CEIT holds the UK training licence.

### Research dissemination

CEIT published its annual newsletter in Autumn 2021, completing the move from a paper-based newsletter to a fully online version, as being more accessible and sensitive to the use of resources. The link is available here: [Newsletter and Training Spring 2022 \(mailchi.mp\)](#)

The annual conference and lecture were both deferred due to planning constraints around COVID. Publications related to research activities funded by CEIT are available through the CEBEI publications page: <https://www.bangor.ac.uk/psychology/cebei/publications.php.en>

### Financial review

The trustees are pleased to note that both cash balances and funds of the charity have been maintained at a level which they consider to be adequate to implement future plans. Unrestricted funds at the end of the year amounted to £128,600 (2021 - £119, 218)

It is the general policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. The trustees consider that, in the event of a significant drop in funding, they will be able to continue to the charity's current activities while consideration is given to ways in which additional funds may be raised. Given that the present intention is to accumulate a meaningful reserve before embarking on extensive project expenditure, this level of reserves has been generally maintained throughout the year.

### Structure, governance and management

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, are responsible for the overall management and control of the Children's Early Intervention Trust (CEIT) and meet four times a year. The work of implementing their objectives is undertaken by a small administrative team and sub-contracted trainers.

The Board keeps under review the skills requirements of trustees. New appointments are made by the Trustees in accordance with the Memorandum and Articles of Association. The induction process for newly appointed trustees comprises an initial meeting, followed by a series of short meetings as required on individual topics, including the powers and responsibilities of individual trustees and the Board. A brief history of the charity, copies of



## CHILDRENS EARLY INTERVENTION TRUST

board minutes, accounts, the governing document and a copy of the Charity Commission's guidance 'The Essential Trustee: What you need to know' are all available to new trustees.

The trustees have a broad range of expertise in early years research and programme delivery as well as business management and financial expertise. None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £ 1 in the event of a winding up.

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted
1	Professor Tracey Bywater	Chair	Re-elected 2019
2	Pauline Williams	Vice-Chair	Re-elected 2019
3	Dr Nia Griffith	Secretary	Re-elected 2019
4	Alon Williams	Finance	Re-elected 2021
5	Nia Hall		Re-elected 2021
6	Dr Pam Martin-Forbes		Re-elected 2021
7	Hefin Francis		Re-elected 2021
8	Alanna McCallum Roberts		Appointed January 2022

### Risk management

The trustees are responsible for the overseeing of the risks faced by the charity. To facilitate this, the trustees utilise the Charity diagnostic tool and review the risk assessment log regularly.

The main risks that the board have identified and the plans to manage those risks are:

- Reputation and credibility. CEIT is dependent on provision of accurate and reliable resources, that are demonstrably effective. It is also reliant on ensuring well-being of the people they interact with. Risk is managed through safeguarding policies, rigorous research methodologies and collaboration with other organisations working in the same field, to maintain fidelity of programme delivery and accuracy of reported research findings.
- Financial sustainability. The ability for CEIT to function is dependent on income from the training subsidiary. This has had a negative impact as a result of the COVID pandemic, and a reduction in demand for previously offered training programmes. There is potential for growth in the KiVa programme and a move to online training, as well as in person training, is opening new opportunities.

Through the risk management processes established by the board, the Trustees are actively mitigating risks. They also acknowledge that systems and processes can only provide reasonable, but not absolute assurance, that major risks have been adequately managed.

Internal review and policy documents such as the Charity diagnostic tool and risk assessment review can be accessed via the CEIT website.

The trustee's report was approved by the Board of Trustees

# CHILDRENS EARLY INTERVENTION TRUST

## Early Intervention Wales Training – Directors Report

### Achievements and performance

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The Children's Early Intervention Trust advocates the use of evidence-based approaches in all services and provides the training and resources required to support staff to get good outcomes for children and families by using evidence based or evidence informed programmes. Through the trading company Early Intervention Wales Training, we deliver training to professionals in education, health or social care settings who work with parent/carers and/or children. CEIT is currently supporting research and training delivery related to four programmes:

**The KiVa Anti-bullying Programme** is a school-based programme delivered by teachers that both prevents bullying and tackles bullying incidents effectively. The programme has been developed at the University of Turku, Finland and is used in 90% of comprehensive schools in Finland. There is growing evidence of its effectiveness in the UK, Finland and internationally. The programme is currently available for Key Stage 2 pupils and covers approximately 50% of the English and Welsh PSE curricula. CEIT is the only licenced training organisation for the KiVa programme in the UK.

**The Enhancing Parenting Skills (EPaS)® Programme** is a one-to-one therapist delivered intervention for parents of children aged 2 – 9 who are presenting with behavioural challenges that may or may not be linked to other developmental difficulties. It was developed by Professor Judy Hutchings. It has three phases, assessment case analysis and intervention. Three-day training is supported by a detailed leader manual.

**The Book-sharing Programme** is a group-based programme that was developed by Professors Cooper and Murray at Reading University. It teaches parents to have a stimulating and rich interaction with their children over a picture-book. Rather than reading to a passive listener, supportive book-sharing involves engaging the child actively in conversation about the picture content, relating it to their own experience, and encouraging the child's curiosity and thinking skills. CEIT, through EIWT has been funding research and training school-based staff to deliver the programme. The training is open to a small number of people who work with parents. Participants are trained to deliver the group-based book-sharing programme with parents of 30 – 60-month-old children.

**Parenting for Lifelong Health (PLH)** is an initiative led by experts from the World Health Organisation, UNICEF, the Universities of Bangor, Oxford, Reading and Cape Town and Stellenbosh in South Africa. It is a suite of culturally adaptable, not-for-profit, and rigorously tested parenting programmes. PLH is committed to develop and test a suite of effective, feasible, culturally relevant, and scalable parenting programmes to reduce the risk of violence against children and improve child wellbeing in low- and middle-income countries. It also meets the need for low-cost evidence-based interventions where cost constraints restrict access to some programmes.

PLH is comprised of four programmes: PLH for Infants (up to six months of age); PLH for Toddlers (children aged between 1 and 5 years old); PLH for Young Children, also known as Caring Families (children aged 2 to 9 years old); and PLH for Parents and Teens (children aged 10 to 17 years old).

### Funded Research



## CHILDRENS EARLY INTERVENTION TRUST

CEIT has a history of close collaboration with the Centre for Evidence Based Early Intervention (CEBEI) at Bangor University, co-funding staff and researchers since its inception through a combination of grant funding and income raised from the training company. It has been a partner in successful post-graduate research scholarships, undertaking early years research.

During this reporting period, there have been four research scholarships part funded by CEIT, in collaboration with Bangor University, the Bangor University research centre CEBEI and the European funded Knowledge Economy Skills Scholarships (KESS2)

*Ruth Pearson PhD scholarship (2020-2023).*

This project will explore data from the NIHR KiVa trial, to provide evidence for the reliability and validity of the participant role questionnaire, when administered as a self-report survey as part of the KiVa anti-bullying programme delivered by schools.

*Anwen Jones, PhD scholarship (2019-2022)*

This project is a continuation of the Incredible Years® Autism trial, exploring the programme costs and longer-term outcomes as well as the impact of the programme on partners and siblings. A literature review identified few economic evaluations of targeted programmes for parents of children with Autism Spectrum Disorders (ASD), despite a great deal of evidence demonstrating the economic implications that ASD can have on public funded services and families.

*Claire Owen, Masters by Research, upgraded to a PhD scholarship (2019-2022).*

This project is evaluating the Parenting for Lifelong Health Book Sharing programme in North Wales, this initially evaluated a pilot trial of the Book Sharing programme delivered by school-based staff to parents. An expansion of this proved impossible due to COVID restrictions, with an alternative project to evaluate a delivery of a web-based version of the programme directly to parents, that had been recruited by schools.

*Lauren King, Masters by Research, upgraded to a PhD scholarship (2020-2023).*

This project is further evaluating the delivery of the Parenting for lifelong Health Book Sharing Programme, delivered by school-based staff to parents of three- to six-year-olds. She is evaluating the observational data to explore how the programme influences parental behaviour and language during book sharing. This data showed increased parental sensitivity, pacing, positivity and reciprocity between parent and child.

### Training activities

Training pre-COVID has traditionally been delivered in a face-to-face format, in line with research supporting in person training being effective in facilitating the modelling of relationship building that is integral to the effective delivery of many parenting programmes. This model has been challenged during the COVID pandemic which has accelerated a trend to online delivery of training. As indicated above, some of the research pivoted to evaluate the effectiveness of online delivery models and other training delivered by Early Intervention Wales Training, was delivered in an online format due to COVID related constraints. However, overall, recovery of demand for training during this period was very slow and there were only limited training opportunities.

Training delivered during 2021-2022 primarily related to the KiVa anti-bullying programme and the NIHR 'Stand Together' multi-site research grant (2019-2023). This research trial has recruited 13,00 primary school students across four regions of the England and Wales. CEIT holds the UK licence for the training of school staff to deliver the KiVa programme and has been involved in supporting this trial through training delivery.

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During 2021-2022, 170 school staff were trained to deliver KiVa as part of the Stand Together trial. In addition, 27 school staff received refresher training for the KiVa programme to support their school delivery.

In 2013 CEIT pioneered the adoption of the Finish anti-bullying programme KiVa in schools in England and Wales. KiVa has a strong theoretical basis and decades of research demonstrating its effectiveness as a whole school approach. The programme is based on evidence that the way peer bystanders react (bystanders are neither the bully nor the victim) when witnessing bullying is crucial in either maintaining or ending bullying. The programme influences the peer context by teaching bystanders to identify and intervene when they witness bullying.

CEIT is the UK KiVa administration centre, training and supporting schools to use the programme. Until recently, work was only undertaken with primary schools, however, from 2022, the programme is also being rolled out to all of the secondary schools in one county in North Wales.

The programme is proving popular, with its close links to school curriculum and focus on social and emotional literacy of pupils, as well as providing a whole school approach to tackle bullying, as can be seen in feedback:

*"Useful training which will benefit our school greatly. I'm looking forward to introducing it."*

*"Very well structured I can see how this will impact our school in a positive way."*

*"Very insightful training. I can imagine it will have a great impact on my school when it is up and started. Thank you!"*

In addition to KiVa training, seven people were trained in the Enhancing Parenting Skills (EPaS) programme created by Professor Judy Hutchings, to provide one to one intervention for parents of children not able to attend group-based parenting courses, or for whom, more targeted interventions are appropriate.

The trustee's report was approved by the Board of Trustees

Company secretary

N. Griffith.



Dated : 14 October 2022



# CHILDRENS EARLY INTERVENTION TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CHILDRENS EARLY INTERVENTION TRUST

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I report to the trustees on my examination of the financial statements of Children's Early Intervention Trust (the charity) for the year ended 31 March 2022.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

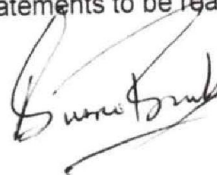
#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Barrie Buels FCCA FCIE,  
Chartered Certified Accountant.



Crestmere Limited,  
Bangor, Gwynedd.

02 December 2022



# CHILDRENS EARLY INTERVENTION TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<b><u>Income and endowments from:</u></b>			
Donations and legacies		28,372	28,636
Charitable activities		13,976	24,297
Investments		385	200
Other income		-	221
<b>Total income</b>		<b>42,733</b>	<b>53,354</b>
<b><u>Expenditure on:</u></b>			
Charitable activities		33,351	38,735
<b>Net income for the year/ Net movement in funds</b>		<b>9,382</b>	<b>14,619</b>
Fund balances at 1 April 2021		119,218	104,599
<b>Fund balances at 31 March 2022</b>		<b>128,600</b>	<b>119,218</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# CHILDRENS EARLY INTERVENTION TRUST

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Investments			2		2
<b>Current assets</b>					
Debtors		-		1,200	
Cash at bank and in hand		129,598		119,563	
		129,598		120,763	
<b>Creditors: amounts falling due within one year</b>		(1,000)		(1,547)	
Net current assets			128,598		119,216
<b>Total assets less current liabilities</b>			128,600		119,218
<b>Income funds</b>					
Unrestricted funds			128,600		119,218
			128,600		119,218

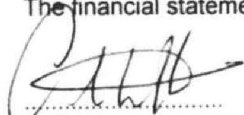
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 14.10.22.



A Williams  
Trustee

Company registration number 05907566

# CHILDRENS EARLY INTERVENTION TRUST

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

#### Charity information

Children's Early Intervention Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit F1, Intec, Parc Menai, Bangor, Gwynedd, LL57 4FG, Wales.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Resources expended are recognised on an accruals basis. Where appropriate, amounts expended include irrecoverable VAT.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

**Tangible fixed assets**  
Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Fixtures, fittings & equipment fully depreciated

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**Fixed asset investments**  
Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

**Cash and cash equivalents**  
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**Financial instruments**  
The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**  
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Basic financial liabilities**  
Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# CHILDRENS EARLY INTERVENTION TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

(Continued)

### 1 Accounting policies

#### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Group accounts

The charitable company has taken advantage of the exemption not to prepare consolidated accounts, on the basis that the group of which this is the parent qualifies as a small group. The financial statements present information about the company as an individual entity and not about its group.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Donations and gifts	28,372	28,636

# CHILDRENS EARLY INTERVENTION TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 4 Charitable activities

	Location training and research 2022 £	Location training and research 2021 £
Project contributions and other income within charitable activities	7,526	5,817
Coronavirus Job Retention Scheme	6,450	18,480
	<u>13,976</u>	<u>24,297</u>

### 5 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	<u>385</u>	<u>200</u>

### 6 Other income

	Total 2022 £	Unrestricted funds 2021 £
Other income	<u>-</u>	<u>221</u>

Other income comprises travel refunds arising as a result of coronavirus restrictions.

# CHILDRENS EARLY INTERVENTION TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### Charitable activities

	Early Intervention training and research 2022 £	Early Intervention training and research 2021 £
Staff costs	14,554	22,651
Insurance	234	230
Bank charges	84	99
Accountancy	1,224	1,171
Sundries	990	153
Projects and programme delivery	16,196	14,343
Website costs	69	88
	<u>33,351</u>	<u>38,735</u>

### 8 Description of charitable activities

#### Early Intervention training and research

Expenditure on evidence based intervention programmes, research relevant to those programmes and other activities congruent with the charity's objects.

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. No travel expenses were reimbursed to trustees during the year (2020 - £444 to one trustee).

### 10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>1</u>	<u>2</u>
<b>Employment costs</b>	<b>2022 £</b>	<b>2021 £</b>
Wages and salaries	<u>14,554</u>	<u>22,651</u>

There were no employees whose annual remuneration was more than £60,000.



# CHILDRENS EARLY INTERVENTION TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

		(Continued)	
11	Fixed asset investments	Unlisted investments £	
	Cost or valuation		2
	At 1 April 2021 & 31 March 2022		
	Carrying amount		2
	At 31 March 2022		
	At 31 March 2021		2
12	Debtors	2022 £	2021 £
	Amounts falling due within one year:		
	Operating debtors	-	1,200
13	Creditors: amounts falling due within one year	2022 £	2021 £
	Other creditors	-	547
	Accruals and deferred income	1,000	1,000
		1,000	1,547
14	Related party transactions		
	Transactions with related parties		
	During the year the charity entered into the following transactions with related parties:		
	Donations include amounts totalling £28,372 (2021 - £28,636) were received from the charity's trading subsidiary.		