

# Ymddiriodolaeth Ymyrraeth Cynnar Plant

## Children's Early Intervention Trust (CEIT)



Ymddiriedolaeth Ymyrraeth Gynnar Plant  
Children's Early Intervention Trust

### Annual Report and Unaudited Financial Statements

**For the Year Ended 31 March 2023**

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

 01248 383758

 [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://LL57 4FG)

## LEGAL AND ADMINISTRATIVE INFORMATION

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

## Contents

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	<b>Page</b>
Introduction from the chair of trustees	4
Trustees annual report	5
Early Intervention Wales Training Directors report	9
Statement of financial activities	14
Balance sheet	15
Notes to the financial statements	16

## Introduction from the Chair of Trustees

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The last year has been challenging in many ways, particularly with regard to funding and the forthcoming cessation of KESS student funding, and yet the year has also been fruitful and successful, such as our continued national and international reach and reputation, and achieving our main aims.

This report documents how we have achieved our objectives and aims, through research and training, to support and promote children's wellbeing, which is more relevant than ever during these post-covid times, as demonstrated by various reports, on wellbeing, e.g.

<https://www.gov.uk/government/publications/covid-19-mental-health-and-wellbeing-surveillance-report/7-children-and-young-people>), and academic attainment., e.g.

[https://educationendowmentfoundation.org.uk/projects-and-evaluation/projects/impact-of-key-stage-1-school-closures-on-later-attainment-and-social-skills-a-longitudinal-study?utm\\_source=/projects-and-evaluation/projects/impact-of-key-stage-1-school-closures-on-later-attainment-and-social-skills-a-longitudinal-study&utm\\_medium=search&utm\\_campaign=site\\_search&search\\_term=school%20closure](https://educationendowmentfoundation.org.uk/projects-and-evaluation/projects/impact-of-key-stage-1-school-closures-on-later-attainment-and-social-skills-a-longitudinal-study?utm_source=/projects-and-evaluation/projects/impact-of-key-stage-1-school-closures-on-later-attainment-and-social-skills-a-longitudinal-study&utm_medium=search&utm_campaign=site_search&search_term=school%20closure)

We are particularly proud of our ability to support postgraduate students and early career researchers, while offering research opportunities alongside our funded research/training which takes place across Wales and internationally.

This year we saw two students Claire Owen and Sue Layland graduate with a PhD, and some have remained linked to CEIT via funded research opportunities. We wish all graduates well in their chosen paths/careers and thank them for their commitment to support CEIT's aims and objectives.

This year have also revised our outward-facing presence through a new website and logos, to reflect CEIT's, and EIWT's, identity and background, and we are continuing to plan for the future and are pro-active in seeking additional funding/support for our research and students.

Dissemination is key to ongoing success, and we continue to distribute newsletters and are planning our next conference for 2024. CEIT research is also published in peer-reviewed journals.

We remain committed to supporting child, family, school, and community wellbeing and the Trustees wish to thank all CEIT, EIWT, CEBEI students and staff, and key stakeholders and partners for their support and collaboration over the last year and into the next.

# **TRUSTEES' ANNUAL REPORT**

## ***FOR THE YEAR ENDED 31 MARCH 2023***

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The board of Trustees present their report and accounts for the year ended 31 March 2023

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 staff 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 with hosting organisations covering some costs, such as venue hire. These courses generate a net income for the charity which has accumulated funds to further the charity's objects in future years, principally with the intention of:



- 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 now publishes its newsletter twice a year in Autumn and Spring and has completed 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 has not been held since planning constraints around COVID led to its cancellation. Future conferences are now under discussion and the first in early 2024 may be linked to the outcomes from the large NIHR funded Stand Together trial of the KiVa antibullying programme. Publications related to research activities funded by CEIT are included in the CEBEI publications page: <https://www.bangor.ac.uk/psychology/cebei/publications.php.en>

## **Financial review**

The year has seen a £21k increase in income over the previous year due to the increase of £24k inward donations from the trading company. This has been offset to a small extent (£3k) in other income, being in relation to overseas training activity. Expenditure levels are down 10% to £30k, the largest single items being the £20k contribution to collaborative academic projects and programme delivery. Indeed this has seen a £4k increase from the previous year. The other main expenditure item is staff costs which have reduced by 50% to £7k. This is because certain costs have temporarily moved over to being externally funded.

The above factors have resulted in an annual surplus of £33k, compared to a £9k surplus the year before. And a closing Reserve account balance of £161k, with a closing bank balance of £163k. This strong position has been actively managed over the last few years in order to be in a position to fund the ongoing costs of charitable activity in the light of reduced grant funding that will become a major factor during 2023-24. Plans and forecasts are continuing to progress to establish suitable budget levels that ensure the most appropriate allocation of funds to support our activities inline with our aims and objectives.

## 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 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 and roles of the charity trustees

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

### Risk management

The trustees are responsible for 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 wellbeing of the people with whom they interact. 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 been negatively impacted as a result of the COVID pandemic, and a reduction in demand for previously offered training programmes, although some trainings have been delivered online. There is potential for growth in the KiVa programme, and a move to online training, in addition to 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 Log can be accessed via the CEIT website.  
The trustee's report was approved by the Board of Trustees



## 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 through its training company Early Intervention Wales Training (EIWT), delivers training to professionals in education, health or social care settings who work with parent/carers and/or children. This contributes to our mission to support staff to get good outcomes for children and families by using evidence based or evidence informed programmes. Through the trading company CEIT is currently supporting research and training delivery related to four programmes.

### 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 was challenged during the COVID pandemic which accelerated a trend to online delivery of training. 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. Overall, recovery of demand has been slow and there have been only limited training opportunities.

**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 in the UK. The curriculum covers approximately 50% of the English and Welsh PSE curricula. CEIT, through EIWT, is the only licenced training organisation for the KiVa programme in the UK. There has also been a small UK pilot in secondary schools and a small-scale evaluation of this is underway.

Training delivered during 2022-2023 primarily included training for control schools involved in the KiVa anti-bullying programme linked to the NIHR 'Stand Together' multi-site research grant (2019-2023). This research trial recruited 12,000 primary school pupils across four regions of the England and Wales.

**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 Judy Hutchings and has three phases, assessment, case analysis and intervention. Three-day training offered through EIWT 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 stimulating and rich interactions 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. EIWT has been training school-based staff to deliver the programme. The training is open to people who work with parents. Participants are trained to deliver the

group-based book- sharing programme with groups of parents of 30 – 60-month-old children. A new training initiative involves training school-based support staff in the skills.

**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 developing and testing a suite of effective, feasible, culturally relevant, and scalable parenting programmes to reduce the risk of violence against children and improve child wellbeing, primarily in low- and middle-income countries. It 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, (PLH-YC) 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). Judy co-wrote the initial version of the PLH-YC programme and has delivered it in Wales as well as supporting its implementation internationally. EIWT now offers as three-day training in this programme.

Through the Global Parenting Initiative Judy and Natalie are funded for three years from April 2022 to support international trainers and coaches.

## **Research supported by CEIT**

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 eight research scholarships, part funded by CEIT in collaboration with the Bangor University research centre, CEBEI, and the European funded Knowledge Economy Skills Scholarships (KESS2) as well as providing support to the large KiVa trial funded by NIHR

## **PLH-YC**

Judy Hutchings and Bridget Roberts are both involved in training facilitators in this programme overseas, currently in Montenegro, Czechia and Thailand which all earn small amounts of funding for CEIT and contribute to CEIT's administrative costs. Training in Wales has been delivered to Barnardo's in South Gwynedd and a KESS/CEIT funded student, Jen Lunt, is evaluating its delivery.

### **Book sharing**

CEBEI is keen to take book sharing research forward and Judy and Margiad have been involved in a small trial with Cambridge University. With CEIT support there have been several KESS funded projects.

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

During the year KESS/PhD student Claire Owen was awarded her PhD on her book sharing work with parents of 3-5-year-olds. A paper on main outcomes from the online trial is about to be submitted.

This project evaluated the Parenting for Lifelong Health Book Sharing programme in North Wales, initially evaluating 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.

*Rebecca Lothian MbyREs (2023)*

Currently Becky Lothian is undertaking a KESS funded MbyREs evaluating the potential benefit of training school-based support staff in the book sharing skills.

## **KiVa school based antibullying programme**

In 2013 CEIT pioneered the adoption of the Finish anti-bullying programme KiVa in schools in England and Wales initially supporting Suzy Clarkson's PhD. 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.

*Ruth Pearson KESS/CEIT PhD scholarship (2020-2023).*

This project is exploring 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.

Jess Lothian Public Health Wales and KESS (2023)

Although not co-funded by CEIT we are supporting Jess in this project which is exploring how the first few secondary schools to be trained in KiVa are using the material.

## **Enhancing Parenting Skills**

EPaS was developed by Judy as a one-to-one programme for CAMHS referred children with significant problems and was also the subject of Margiad's PhD. We are continuing to offer training in this programme.

*Lisa Griffiths KESS/CEIT MbyRes 2022/23*

Lisa has been exploring what adaptations would be useful in the EPaS assessment process for professionals working with neurodiverse children particularly those with ADHS and ASD characteristics.

## **COPING (the Confident Parent Internet Guide)**

This COPING programme, based on Judy's Little Parent Handbook, was initially developed by Dawn Owen on an independently funded PhD.

*Sue Layland KESS/CEIT funded PhD (2015-2019 ) and Anwen Jones part time KESS/CEIT funded PhD 2019 – 2023)*

Work on the COPING programme is now being taken further in two projects funded through CEIT with partners from Flintshire Council and GwE the North Wales Regional Education Collaborative and undertaken by our two former KESS/CEIT funded PhD students, Anwen Jones and Sue Layland both of whom work part-time for the School of Education.

Anwen's PhD scholarship (2019-2022) was a continuation of the Incredible Years® Autism trial, exploring the programme costs and longer-term outcomes. Her thesis was submitted and awarded a PhD in 2023 subject to completion of revisions. Anwen has now joined CEBEI part time on a research project related to COPING and is adapting the programme and creating additional sessions based on current challenges for parents, probably around screen time and bedtime routines.

Sue Layland's PhD was awarded in 2020 and she has now joined CEBEI part time funded by GwE the North Wales Regional Educational collaborative and supported by CEIT to develop additional material for COPING based on the needs of carers of children looked after.

## **Research funding plans**

We have been very successful in obtaining KESS funding for students, but KESS funding will end in December 2023 due to Britain's withdrawal from Europe so the future support strategy for research will be reconsidered in CEIT's planning meetings.

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

Alon Williams

Trustee

Signature

A handwritten signature in black ink, appearing to be 'Alon Williams', with a long horizontal stroke extending to the right.

Dated :

20/12/23.



# CHILDRENS EARLY INTERVENTION TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
<b>Income from:</b>			
Donations and legacies	3	52,000	28,372
Charitable activities	4	10,914	13,976
Investments	5	664	385
<b>Total income</b>		<b>63,578</b>	<b>42,733</b>
<b>Expenditure on:</b>			
Charitable activities	6	30,558	33,351
<b>Net income for the year/ Net movement in funds</b>		<b>33,020</b>	<b>9,382</b>
Fund balances at 1 April 2022		128,600	119,218
<b>Fund balances at 31 March 2023</b>		<b>161,620</b>	<b>128,600</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 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Investments	11		2		2
<b>Current assets</b>					
Cash at bank and in hand		163,118		129,598	
<b>Creditors: amounts falling due within one year</b>	12	(1,500)		(1,000)	
Net current assets			161,618		128,598
<b>Total assets less current liabilities</b>			161,620		128,600
<b>Income funds</b>					
Unrestricted funds			161,620		128,600
			161,620		128,600

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 2023.

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 19 December 2023

A Williams  
Trustee



Company registration number 05907566

# CHILDRENS EARLY INTERVENTION TRUST

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **1 Accounting policies**

#### **Charity information**

Childrens 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.



# CHILDRENS EARLY INTERVENTION TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### 1.6 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.

#### 1.7 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.

##### *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.

##### *Derecognition of financial liabilities*

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

#### 1.8 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.

#### 1.9 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.

# CHILDRENS EARLY INTERVENTION TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 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
	2023	2022
	£	£
Donations and gifts	52,000	28,372

### 4 Charitable activities

	Location training and research	Location training and research
	2023	2022
	£	£
Project contributions and other income within charitable activities	9,186	7,526
Coronavirus Job Retention Scheme	1,728	6,450
	10,914	13,976

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	664	385



# CHILDRENS EARLY INTERVENTION TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6

Charitable activities

	Early Intervention training and research 2023 £	Early Intervention training and research 2022 £
Staff costs	7,200	14,554
Insurance	720	234
Bank charges	84	84
Accountancy	1,640	1,224
Sundries	285	990
Projects and programme delivery	20,552	16,196
Website costs	77	69
	<u>30,558</u>	<u>33,351</u>

### 7 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.

### 8 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).

### 9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>1</u>	<u>1</u>
<b>Employment costs</b>	<b>2023 £</b>	<b>2022 £</b>
Wages and salaries	<u>7,200</u>	<u>14,554</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 2023

### 10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 11 Fixed asset investments

	Unlisted investments £
<b>Cost or valuation</b>	
At 1 April 2022 & 31 March 2023	2
<b>Carrying amount</b>	
At 31 March 2023	2
At 31 March 2022	2

### 12 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,500	1,000

### 13 Related party transactions

#### Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Donations include amounts totalling £52,000 (2022 - £28,372) were received from the charity's trading subsidiary.

# 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 Childrens Early Intervention Trust (the charity) for the year ended 31 March 2023.

#### 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.

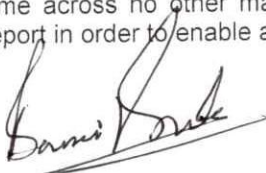
#### Independent examiner's statement

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



Dated: 20 December 2023

Crestmere Limited  
Bangor, Gwynedd