

Ymddiriodolaeth Ymyrraeth Cynnar Plant

Children's Early Intervention Trust (CEIT)



Annual Report and Unaudited Financial Statements

For the Year Ended 31 March 2024

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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>

CHILDRENS EARLY INTERVENTION TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

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 Ffordd 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

Croeso i'n adroddiad flynyddol / Welcome to our annual report.

As seems to be the case everywhere, 23/24 has been a challenging year. I have taken over the Chair's role from the extremely hard working and long standing Chair Professor Tracey Bywater. I would like to thank Tracey both personally and on behalf of the Trustees for all the time, effort and hard work she has put in, to keep the Charity going over many years. Diolch yn fawr iawn Tracey.

The report outlines the activities we've undertaken and supported in order to improve, enrich and make safer, the lives of children.

Our annual conference was held in March 2024 with keynote speakers Professor Salmivalli of Turku University, Finland, Professor Lucy Bowes of Oxford University and Dr Margiad Williams of Bangor University. As usual, it was a fascinating day giving insights into the work of both the staff and students at Bangor, our partners and collaborators across Europe and the practical results of our work in local schools.

I must thank our administrator Natalie Williams, who has become a fount of knowledge about the activities we undertake and support. Diolch Natalie

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.



Hefin Francis

CHILDRENS EARLY INTERVENTION TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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.

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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 decided 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 annual conference was reinstated in March 2024 with a live/streamed conference focused on our KiVa bullying prevention work. It was attended by 40 people in person and 115 people online. The programme covered current work on bullying prevention by Professor Salmivalli from Turku University Finland and a presentation by Prof Lucy Bowes of Oxford University on **Understanding the role of the family in childhood bullying involvement**. as well as a local presentation by Dr Margiad Williams on the history of KiVa in Wales and the UK and a presentation from one of our local KiVa schools.

Financial review

Overall Income has increased from £64k for the previous year to £74k, while expenditure has increased from £31k to £69k, with an annual surplus of £5k. A major factor that now impacts the Charity is the reducing activity levels, and hence profits, at the trading company (EIWT). Due to cuts in education budget generally, and also the need to strengthen reserves within the Company, the levels of Donations to the Charity are reducing. During 23/24 Donations received were £30k compared to £52k the year before. Indeed for 24/25 there is not expected to be any inward Donation from this source. To compensate though there was £11k received in project grants, and a substantial amount of £30k in consulting and training Income. In addition, we are now seeing the benefit of higher interest rates with £2.8k received in bank interest.

Being in the fortunate position of having strong cash reserves, we were able to commit to higher expenditure levels which enabled us to invest in programme materials and other projects support. Of course, there was also various fees paid in relation to the consulting income, and staff costs doubled in the year from £7k to £15k as we took on additional office staff to support both the Charity and its trading arm. With a surplus of £5k, the Charity reserves increased from £161k to £166k.

Structure, governance and management

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

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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

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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	Hefin Francis	Chair	Appointed as Chair 2023
2	Professor Tracey Bywater		Re-elected 2022
3	Pauline Williams		Re-elected 2022
4	Dr Nia Griffith	Secretary	Re-elected 2022
5	Alon Williams	Finance	Re-elected 2021
6	Nia Hall		Re-elected 2021
7	Dr Pam Martin-Forbes		Re-elected 2021
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

CHILDRENS EARLY INTERVENTION TRUST

Early Intervention Wales Training – Directors Report -

Achievements and performance

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 was traditionally delivered in a face-to-face format, in line with research demonstrating that in person training is 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 piloted 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 post-COVID has been slow and there have been only limited training opportunities that have been delivered in a mix of online and live training courses.

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 pupils aged 7 - 15 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. The charity has supported the delivery of a large randomised controlled trial of 118 schools across the UK that was led from Bangor University with an NIHR grant of £2.4m. This research trial recruited 12,000 primary school pupils across four regions of the England and Wales. The results are currently under review and expected shortly.

Training delivered during 2023-24 was at a fairly low level and comprised mainly schools that self-funded to train. This included 7 schools. Conwy council continued its plan to provide training for all of its primary and secondary schools.

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 during 2023/24 was to train classroom support staff to use the programme in schools and a small pilot evaluation has been undertaken.

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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 a 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. During the 2023/24 year Judy visited Thailand and Montenegro to train and support staff involved in programmed delivery.

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/or Bridget Roberts worked as training facilitators in this programme in Montenegro, Czechia and Thailand during the year. These activities all earn small amounts of funding for CEIT and contribute to CEIT's administrative costs. A project involving training Barnardo's staff in South Gwynedd that commenced in January 2023 is completed and awaits write-up. The KESS/CEIT funded student working on this project Jen Lunt, withdrew in August 2023 due to personal difficulties but the delivery was achieved and the data are currently being analysed.

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Book sharing

CEBEI is keen to take book sharing research forward. With CEIT support there have been several KESS funded projects.

A paper on main outcomes from the online trial that was developed post-covid and formed part of Dr Claire Owen's PhD has been submitted and is under review. Claire is now employed as a therapist by Conwy Council.

Lauren King, PhD student

Lauren submitted her thesis on an evaluation 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 evaluated the observational data and explored how the programme influenced parental behaviour and language during book sharing. Her data showed increased parental sensitivity, pacing, positivity and reciprocity between parent and child. Her PhD was awarded subject to corrections which will be completed in the 24/25 academic year. She is now working with women and children in as crisis centre in Lancashire.

Rebecca Lothian MbyREs (2023)

Becky Lothian completed her KESS funded MbyRES evaluating the potential benefit of training school-based support staff in book sharing skills. She is now working in an attachment based therapeutic setting in Manchester. A paper on her main results is in preparation. Becky presented her findings in a paper at the European Society for Prevention Research in Sarajevo in October 2023 and received the early career best paper award.

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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. Ruth obtained additional funding for an extension but has had to suspend her studies due to personal difficulties and hopes to submit her thesis during 2024/25.

Jess Lothian Public Health Wales and KESS (2023)

Although not co-funded by CEIT we supported Jess in this project which is exploring how the first few secondary schools to be trained in KiVa are using the material. She submitted her MbyRES thesis during the year which was awarded subject to additional work to be completed in 2024/25. Jess presented her findings in a poster at the European Society for Prevention Research in Sarajevo in October 2023

Lisa Griffiths KESS/CEIT MbyRes 2022/23

Lisa's thesis exploring what adaptations would be useful in the EPaS assessment process for professionals working with neurodiverse children particularly those with ADHS and ASD characteristics. This was successfully completed and was awarded in 2023/24.

COPING (the Confident Parent Internet Guide)

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

Anwen Jones 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. Anwen 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 nighttime routines. This work is ongoing.

Sue Layland's PhD was awarded in 2020 and she 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. This work is ongoing.

Research funding plans

We have been very successful over many years in obtaining KESS funding for students, but KESS funding ended in December 2023 due to Britain's withdrawal from Europe so the future support strategy for research is currently being considered in CEIT's planning meetings.

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

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Office Staff

We also have Natalie who has taken on the role of our office manager and Tiana who is with us on a temporary basis completing an NVQ level 2 in business administration.

Signature

A handwritten signature in black ink, appearing to be 'Natalie' or similar, written in a cursive style.

Dated :

28/11/2024.

CHILDRENS EARLY INTERVENTION TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHILDRENS EARLY INTERVENTION TRUST

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 2024.

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).

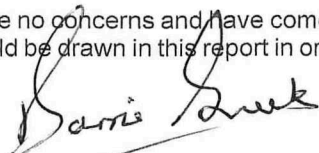
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 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: 22 October 2024

Crestmere Limited
Bangor, Gwynedd

CHILDRENS EARLY INTERVENTION TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	41,000	52,000
Charitable activities	4	30,085	10,914
Investments	5	2,801	664
Total income		<u>73,886</u>	<u>63,578</u>
Expenditure on:			
Charitable activities	6	69,083	30,558
Total expenditure		<u>69,083</u>	<u>30,558</u>
Net income and movement in funds		<u>4,803</u>	<u>33,020</u>
Reconciliation of funds:			
Fund balances at 1 April 2023		161,620	128,600
Fund balances at 31 March 2024		<u>166,423</u>	<u>161,620</u>

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

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BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Investments	11		2		2
Current assets					
Debtors	12	14,371		-	
Cash at bank and in hand		153,550		163,118	
		<u>167,921</u>		<u>163,118</u>	
Creditors: amounts falling due within one year	13	<u>(1,500)</u>		<u>(1,500)</u>	
Net current assets			166,421		161,618
Total assets less current liabilities			<u>166,423</u>		<u>161,620</u>
The funds of the charity					
Unrestricted funds	14		166,423		161,620
			<u>166,423</u>		<u>161,620</u>

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 2024.

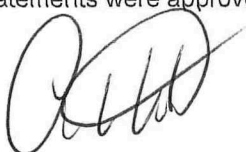
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 22 October 2024

A Williams
Trustee



Company registration number 05907566 (England and Wales)

CHILDRENS EARLY INTERVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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 or grantors 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 2024

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.

1.8 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.

Derecognition of financial liabilities

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

1.9 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.

CHILDRENS EARLY INTERVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.10 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 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	30,000	52,000
Grants	11,000	-
	<u>41,000</u>	<u>52,000</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Sale of goods	-	9,186
Other income	30,085	1,728
	<u>30,085</u>	<u>10,914</u>

CHILDRENS EARLY INTERVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	2,801	664

6

Charitable activities

	Early Intervention training and research 2024 £	Early Intervention training and research 2023 £
Staff costs	15,244	7,200
Insurance	299	720
Bank charges	91	84
Accountancy	720	1,640
Sundries	-	285
Projects and programme delivery	22,045	20,552
Purchases	26,158	-
Website costs	-	77
Student cash contribution	2,292	-
KiVa expenses	2,234	-
	<u>69,083</u>	<u>30,558</u>

7 Description of charitable activities

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 or expenses during the year. (2023 - Nil).

CHILDRENS EARLY INTERVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	2	1

Employment costs

	2024 £	2023 £
Wages and salaries	15,244	7,200

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

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2023 & 31 March 2024	2
Carrying amount	
At 31 March 2024	2
At 31 March 2023	2

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	14,371	-

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	1,500	1,500

CHILDRENS EARLY INTERVENTION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	161,620	73,886	(69,083)	166,423
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	128,600	63,578	(30,558)	161,620
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

15 Related party transactions

Transactions with related parties

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

Donations include amounts totalling £30,000 (2023 - £52,000) received from the charity's trading subsidiary.