

**REGISTERED COMPANY NUMBER: 05907566 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1120056**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025  
FOR  
CHILDREN'S EARLY INTERVENTION TRUST**

Williams Denton Cyf  
Chartered Certified Accountants  
Glaslyn  
Ffordd y Parc  
Parc Menai  
Bangor  
Gwynedd  
LL57 4FE

**CHILDREN'S EARLY INTERVENTION TRUST**

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FOR THE YEAR ENDED 31 MARCH 2025**

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# **CHILDREN'S EARLY INTERVENTION TRUST**

## **CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 MARCH 2025**

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Croeso i'n hadroddiad blynyddol ar gyfer y flwyddyn 2024 i 2025. Dyma fraslun o'r gwaith a waned dan nawdd yr Ymddiriedolaeth. Welcome to our annual review covering the period from April 2024 to March 2025.

Although funding for training activities was somewhat reduced this year, the charity remained committed to its mission of supporting children and families in achieving optimal outcomes. A number of significant projects were successfully delivered during this time.

We held a short, free conference on the implementation of the Parenting for Lifelong Health programme for parents of Young Children (PLH-YC) in Montenegro. Embedding a Parenting Programme in Montenegro Speakers included Professor Judy Hutchings (Bangor University), Ms Ida Ferdinandi, (UNICEF Montenegro Country Office), Dr Margiad Williams (Bangor University), Professor Biljana Maslovaric and Dr Milica Jelic (University of Montenegro).

A major achievement this year was the completion of the large-scale NIHR-funded Stand Together trial, which evaluated the KiVa school-based anti-bullying programme. The trial involved 118 primary schools across the UK and engaged approximately 11,000 children, concluding in September 2024. CEIT and EIWT have supported the KiVa programme since 2012, with CEIT holding the UK license for dissemination and coordinating all related training. The trial demonstrated substantial benefits for the 59 schools that implemented KiVa, compared to 59 control schools that maintained standard anti-bullying practices. Throughout the year, these schools were trained and resourced by CEIT, with ongoing support provided by our accredited trainers, Suzy and Anwen. To prepare for future expansion, Dr Sue Layland has also been trained as a KiVa trainer.

Our co-funded PhD student, Ruth Pearson-Blunt, has returned to her research exploring pupil behaviour in KiVa schools. Having resumed after a period of personal leave, she is now approaching the final stages of her thesis.

Acknowledging our longstanding partnership with Bangor University's School of Psychology, CEIT has agreed to fund Dr Anwen Jones-one of our previously co-sponsored PhD students-as a part-time lecturer for two years beginning April 2025. This role aims to integrate CEIT's interests more directly into the teaching curriculum.

In 2023, CEIT was awarded a grant by Flintshire Council to advance the online parenting programme CoPING (COnfident Parent INternet Guide), originally developed by former CEIT co-funded PhD student Dr Dawn Owen. This work remains in progress, partially funding Dr Anwen Jones's time, and is expected to be completed in the 2025/26 financial year

Although our co-funded MRES student, Jen Lunt, withdrew for personal reasons, the delivery of the Parenting for Lifelong Health programme for parents of young children in Meirionnydd was successfully completed. The work is currently being written up for publication by Judy, and we anticipate offering training in this programme through CEIT/EIWT in the near future.

Hefin Francis

Chairman

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

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.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

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**OBJECTIVES AND ACTIVITIES**

**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 complete, a large, multi-centre research trial into the KiVa anti-bullying programme, for which CEIT holds the UK training licence. The report was published at the turn of the year.

**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.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

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**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.

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.

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.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

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**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

**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 in December 2024

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 KESSICEIT 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 and hopes to submit her thesis during 2025/26.

**FINANCIAL REVIEW**

Overall Income has decreased from £75k for the previous year to £53k, this being mainly accounted for by a £16k fall in Sales and Consulting, which was higher than normal in 23/24. Bank Interest continues to be a strong component of Income, at £4k for the year, with Donations from EIWT showing at £25k compared to £30k the year before.

Overall Expenditure has decreased from £71k to £39k, The main component of the difference being the purchases of training materials in the previous year at £27k and a £4k credit stock adjustment in the current year, representing a £31k swing between years. Training and Fees are down £12k on the previous year due to the reduction in Consultancy, Payroll is down £5k with a reduction in staffing, and Student support down £2k. This has been partly been offset by a £20k Donation to CEIT to support projects and staff employed through Bangor University.

With Income of £53k and costs of £39k, the Charity made a profit of £14k., hence increasing the reserves from £166k to £180k, which is the highest it's been to date.

As raised in this Review last year, The Charity is now planning ahead on the basis that donations from the trading arm EIWT will stop or at least reduce significantly. With education and training budgets in the public sector continuing to be under pressure we are now working on a break-even operating target basis at EIWT. With strong reserves though at the Charity we are continuing to support staff and student projects undertaken through Bangor University focusing on areas within our Charity aims and objectives.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

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**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.

**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.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
05907566 (England and Wales)

**Registered Charity number**  
1120056



**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

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**Registered office**

Glaslyn  
Ffordd Y Parc  
Parc Menai  
Bangor  
Gwynedd  
LL57 4FE

**Trustees**

Professor T Bywater  
Dr P Forbes-Martin (resigned 20.11.24)  
H Francis  
Dr N Griffith  
Ms N H Hall  
Ms A Maccallum-Roberts  
Ms P M Williams  
A V Williams  
Dr P A Woods (appointed 8.5.24)

**Independent Examiner**

Williams Denton Cyf  
Chartered Certified Accountants  
Glaslyn  
Ffordd y Parc  
Parc Menai  
Bangor  
Gwynedd  
LL57 4FE

**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.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Children'S Early Intervention Trust for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to


- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on .....20/10/2025..... and signed on its behalf by:

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

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A handwritten signature in black ink, appearing to read 'H Francis', written over a dotted line.

H Francis - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHILDREN'S EARLY INTERVENTION TRUST

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### Independent examiner's report to the trustees of Children'S Early Intervention Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

#### Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



Colin Bell FCCA

Williams Denton Cyf  
Chartered Certified Accountants  
Glaslyn  
Ffordd y Parc  
Parc Menai  
Bangor  
Gwynedd  
LL57 4FE

Date: ..... 20/10/2025 .....

**CHILDREN'S EARLY INTERVENTION TRUST****STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2025**

		<b>2025 Unrestricted fund £</b>	<b>2024 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		<b>48,723</b>	71,085
Investment income	3	<b>4,096</b>	2,801
<b>Total</b>		<b>52,819</b>	73,886
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	4		
Charitable Activities		<b>38,529</b>	69,083
<b>NET INCOME</b>		<b>14,290</b>	4,803
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>166,423</b>	161,620
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>180,713</b>	166,423
<b>CONTINUING OPERATIONS</b>			
All income and expenditure has arisen from continuing activities.			

The notes form part of these financial statements

**CHILDREN'S EARLY INTERVENTION TRUST (REGISTERED NUMBER: 05907566)**

**BALANCE SHEET**  
**31 MARCH 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>FIXED ASSETS</b>			
Investments	8	2	2
<b>CURRENT ASSETS</b>			
Stocks	9	4,600	-
Debtors	10	4,158	14,371
Cash at bank		174,627	153,550
		<b>183,385</b>	<b>167,921</b>
<b>CREDITORS</b>			
Amounts falling due within one year	11	(2,674)	(1,500)
<b>NET CURRENT ASSETS</b>		<b>180,711</b>	<b>166,421</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>180,713</b>	<b>166,423</b>
<b>NET ASSETS</b>		<b>180,713</b>	<b>166,423</b>
<b>FUNDS</b>	12		
Unrestricted funds		180,713	166,423
<b>TOTAL FUNDS</b>		<b>180,713</b>	<b>166,423</b>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**BALANCE SHEET - continued**  
**31 MARCH 2025**

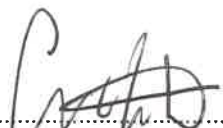
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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 20/10/2025 ..... and were signed on its behalf by:



H Francis - Trustee



A V Williams - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

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1. CHARITY INFORMATION

Childrens Early Intervention Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Glaslyn, Ffordd Y Parc, Parc Menai, Bangor, Gwynedd, Wales, LL57 4FE.

2. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

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 charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**Preparation of consolidated financial statements**

The financial statements contain information about Children'S Early Intervention Trust as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

**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.

**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.

**Expenditure**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Where appropriate, amounts expended include irrecoverable VAT.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**2. ACCOUNTING POLICIES - continued**

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

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 granters 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.

**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.

**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.

**3. INVESTMENT INCOME**

	<b>2025</b>	2024
	<b>£</b>	£
Deposit account interest	<b><u>4,096</u></b>	<u>2,801</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs £	Totals £
Charitable Activities	<b><u>37,772</u></b>	<b><u>757</u></b>	<b><u>38,529</u></b>



## CHILDREN'S EARLY INTERVENTION TRUST

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

#### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

#### 6. STAFF COSTS

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

	2025	2024
Support staff	<u>1</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

#### 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	71,085
Investment income	2,801
<b>Total</b>	<u>73,886</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable Activities	<u>69,083</u>
<b>NET INCOME</b>	4,803
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	161,620
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>166,423</u>

**CHILDREN'S EARLY INTERVENTION TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**8. FIXED ASSET INVESTMENTS**

	Unlisted investments £
<b>MARKET VALUE</b>	
At 1 April 2024 and 31 March 2025	<u>2</u>
<b>NET BOOK VALUE</b>	
At 31 March 2025	<u>2</u>
At 31 March 2024	<u>2</u>

There were no investment assets outside the UK.

**9. STOCKS**

	2025 £	2024 £
Stocks	<u>4,600</u>	<u>-</u>

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Debtors	<u>4,158</u>	<u>14,371</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Creditors	23	-
Accruals and deferred income	<u>2,651</u>	<u>1,500</u>
	<u>2,674</u>	<u>1,500</u>

**12. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	166,423	14,290	180,713
<b>TOTAL FUNDS</b>	<u>166,423</u>	<u>14,290</u>	<u>180,713</u>

## CHILDREN'S EARLY INTERVENTION TRUST

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

#### 12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	52,819	(38,529)	14,290
<b>TOTAL FUNDS</b>	<u>52,819</u>	<u>(38,529)</u>	<u>14,290</u>

#### Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	161,620	4,803	166,423
<b>TOTAL FUNDS</b>	<u>161,620</u>	<u>4,803</u>	<u>166,423</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	73,886	(69,083)	4,803
<b>TOTAL FUNDS</b>	<u>73,886</u>	<u>(69,083)</u>	<u>4,803</u>

#### 13. RELATED PARTY DISCLOSURES

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

Donations include amounts totalling £25,000 (2024 - £30,000) received from the charity's trading subsidiary.