CHILDREN AHEAD LTD

England & Wales · Charity number 1138140

Details

Other names	LIGHTING THE WAY
Status	Registered
Legal form	Charitable company
Company number	07303421
Registered	2010-09-22
Register	View on the Charity Commission register

Contact

Address	91-93 Stamford Hill Lower Ground Floor London N16 5TP
Phone	020 8806 7312
Email	accounts@childrenahead.org.uk

Activities

Objects: 1. TO ADVANCE THE EDUCATION OF CHILDREN BY PROVIDING AND ASSISTING IN THE PROVISION OF FACILITIES, RESOURCES AND THERAPIES (NOT REQUIRED TO BE PROVIDED BY THE LOCAL EDUCATION AUTHORITY) FOR EDUCATION.2. TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING CHILDREN WHO ARE SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE CHILDREN WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY.

Activities: Children Ahead's mission is to ensure that children struggling with learning and emotional difficulties have the opportunities, help and resources to achieve their full potential.To achieve this, the Charity offers children and young people a full range of therapeutic interventions, alongside training and support for their parents and schools.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training
- **Who:** Children/young People

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Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-29	£1,450,030	£1,429,690	£204,187	30
2024-07-29	£1,290,823	£1,278,909	£183,847	30
2023-07-29	£1,237,483	£1,232,069	£171,933	31
2022-07-29	£1,172,237	£1,170,472	£166,519	23
2021-07-29	£986,033	£949,720	£164,754	20
2020-07-29	£828,420	£801,823	£128,441	20

Trustees

Name	Role	Appointed
SAMUEL SPITZER	Chair	2013-05-21
Hindy Rand		2025-02-18
ISRAEL KAHAN		2013-05-21
Yitzchok Brayer		2026-03-10

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CHILDREN AHEAD LTD

England & Wales - Charity number 1138140

Accounts

Children Ahead

ONWARDS and UPWARDS

Growing stronger. Reaching higher.



Annual Report and Accounts 2024-2025

CHAIR'S STATEMENT

For many of the children we work with, progress does not happen quickly or easily. Challenges with communication, learning, emotional wellbeing and social interaction affect every aspect of daily life, leaving many families feeling overwhelmed and unsure where to turn. Yet time and again, we see the extraordinary difference that early intervention and specialist support can make.

Throughout the past year, we have continued to expand and strengthen our services in response to growing levels of need within the community. We have supported hundreds of children and families through therapeutic, educational and emotional wellbeing programmes designed to help children build confidence, develop essential skills and engage more successfully in school and everyday life.

This year also saw the launch of our specialist provision for girls with significant learning difficulties and social communication challenges who are unable to access mainstream education. Alongside this, we expanded our support for children with Autism and their families through tailored interventions, parent support and specialist therapeutic programmes.

We have continued strengthening partnerships with schools, statutory services and community organisations to improve access to culturally appropriate support for underserved families. As demand for mental health and neurodevelopmental support continues to rise, we remain committed to developing services that respond to these growing needs.

None of this work would be possible without the dedication of our staff, therapists, volunteers, trustees, supporters and funders. We are deeply grateful for their continued commitment and belief in our work.

Looking ahead, we remain ambitious for the future and committed to ensuring that more children and families can access the support they need at the earliest possible stage.

We will continue moving Onwards and Upwards.



S. Spitzer



OUR MISSION:

To provide tailored support to children at an early stage, ensuring that they develop the necessary skills to face the future with confidence and resilience.

OUR VISION:

Struggling children have the opportunities, help and resources they need to reach their full potential.



ACHIEVEMENT AND PERFORMANCE



Who we have worked with this year

218 children with speech and language difficulties

133 children with learning and cognitive difficulties

296 children with emotional/ mental health difficulties

686 parents of children with learning or emotional difficulties

167 children with sensory and motor skills difficulties

28 Schools

SERVICES

MENTAL HEALTH

For children struggling with anxiety, low mood, trauma or emotional distress everyday situations are overwhelming. These challenges affect their confidence, relationships and ability to engage in school and daily life.

At Children Ahead, we provide early intervention mental health support to help these children thrive.

This year, demand for emotional wellbeing support continued to rise. In response, we expanded our services to support more children and families through:

Individual psychotherapy

One-to-one mentoring and befriending

Emotional wellbeing groups

Through these interventions, children developed greater emotional regulation, confidence and resilience, helping them engage more positively at home, in school and within their wider social environments.

"I used to get really worried and angry."

Josh, aged 10, struggled with overwhelming anxiety which affected his sleep, friendships and ability to participate in class. Through weekly psychotherapy sessions and mentoring support, he gradually developed strategies to manage his worries and build confidence.

"Now I know how to calm myself down when I feel stressed and I'm not scared to join in anymore."

This year:
296 children received mental health interventions



SERVICES

SPEECH AND LANGUAGE THERAPY

Communication shapes every part of a child's life — learning in the classroom, building friendships and expressing thoughts, needs and emotions. When a child struggles with speech, language or communication difficulties, it affects both confidence and everyday functioning.

At Children Ahead, we provide specialist speech and language therapy tailored to each child's individual needs. Through assessments, targeted therapy sessions and support for parents and schools, we help children strengthen their communication skills and engage more successfully in both learning and social environments.



"I didn't like talking in class because people didn't always understand me."

Rochel, aged 8, struggled with expressive language difficulties which affected her confidence in class and social situations. Following a block of speech and language therapy, she became more confident participating in lessons and interacting with her peers.

"Now I put my hand up in class and people understand what I'm trying to say."

This year:
218 children received speech and language therapy interventions

SERVICES

OCCUPATIONAL THERAPY

For children with sensory, coordination and motor difficulties everyday life is challenging. These difficulties affect confidence, independence and a child's ability to engage fully in school and daily activities.

Through occupational therapy, Children Ahead supports children to develop the practical, sensory and self-regulation skills needed for greater independence and everyday functioning.

This year, we continued providing tailored occupational therapy interventions focused on sensory regulation, motor skills, emotional regulation and daily living skills. We also worked closely with parents and schools to ensure strategies and support could continue beyond therapy sessions and into everyday life.





"Everything felt too loud and too busy."

Sarah, aged 7, struggled with sensory processing difficulties which made classroom routines and transitions extremely challenging. Through occupational therapy and sensory regulation strategies, she gradually became more able to manage overwhelming situations and participate more calmly in school activities.

"Now I know what helps me when things feel too much."

This year:
167 children received occupational therapy interventions

SERVICES

ALTERNATIVE THERAPIES

Children with Autism often experience challenges with communication, sensory processing, emotional regulation and social interaction. These difficulties can affect every part of daily life, both for the child and for their family.

This year, we significantly expanded our support for children with Autism and their families in response to growing levels of need within the community.

Our interventions included:

- **Individual mentoring and therapeutic support**
- **Music therapy**
- **Parent support groups and workshops**
- **Guidance and strategies for schools and families**

Through tailored and culturally-sensitive support, children were helped to build confidence, strengthen communication and social skills, and better manage sensory and emotional challenges. Parents also benefited from practical guidance, emotional support and opportunities to connect with other families facing similar experiences.

“For the first time, she feels understood.”

Leah, aged 9, struggled with sensory overwhelm and social interaction, often becoming distressed in school and group settings. Through music therapy and mentoring support, she gradually became more confident expressing herself and engaging with others.

“She’s calmer, happier and much more able to cope with everyday situations.”

– Parent of child accessing ASD support



SERVICES

PARENT SUPPORT SERVICE

When a child is struggling, the impact is often felt across the entire family. Parents frequently face uncertainty, exhaustion and isolation as they try to navigate their child's emotional, developmental and educational needs.

At Children Ahead, we believe that supporting parents is an essential part of supporting children. This year, we continued expanding our parent and family support services to ensure families felt better informed, more supported and less alone.

Support included:

- **Parent support groups**
- **Workshops and training sessions**
- **Individual guidance and practical advice**
- **Signposting and advocacy support**

Through these interventions, parents gained a greater understanding of their children's needs, developed practical strategies and built supportive connections with other families experiencing similar challenges.

"Before finding Children Ahead, I felt completely alone."

The mother of a child with additional needs described feeling overwhelmed and unsure how to support her son both emotionally and educationally. Through parent support sessions and ongoing guidance, she developed greater confidence and practical strategies to support him at home.

> **"Now I feel like someone is walking this journey together with us."**

This year:
Over 600 parents and family members accessed support services

SERVICES

ALTERNATIVE THERAPIES

Children develop and connect in different ways. Therapeutic and activity-based groups provide valuable opportunities to build confidence, develop friendships and express themselves in more comfortable and engaging environments.

This year, we continued developing alternative therapeutic groups designed to support children's emotional wellbeing, social interaction and self-esteem through shared activities and creative engagement.

Our groups included:

- **Therapeutic singing groups**
- **Exercise groups**
- **Dancing groups**
- **Chess and strategy groups**

These sessions helped children develop confidence, concentration, teamwork and social interaction skills while also providing positive outlets for self-expression and emotional regulation.

Many children who struggled in more formal settings were able to participate successfully within these smaller, interest-based groups, helping them build friendships and experience a sense of achievement.

"Chess helped me learn how to stay calm and think before reacting."

Ari, aged 11, found social situations difficult and often became frustrated during group activities. Through the chess group, he gradually developed patience, confidence and stronger peer relationships.

"Now I enjoy being part of a group instead of feeling nervous all the time."

This year:
162 children participated in alternative therapeutic interventions

SERVICES

MAALOS

This year marked the launch of Maalos, a new specialist provision for girls in Years 7–9 who are unable to access the mainstream curriculum due to significant learning difficulties and social communication challenges.

Maalos provides a smaller, supportive classroom environment where education, therapeutic support and life skills development are integrated within a group setting.

For many of these girls, previous educational experiences involved repeated one-to-one support outside the classroom, often leaving them isolated from their peers. Maalos promotes inclusion in the mainstream school and enables them to learn alongside girls at a similar level, helping them build confidence, friendships and a greater sense of belonging.

The impact has already been significant, with girls showing increased confidence, improved social interaction and growing independence.

"Before this class, I didn't feel like I belonged anywhere."

Toby in the Maalos programme had previously struggled to cope within mainstream education and often felt anxious and withdrawn in the school setting. Through the support of the programme, she gradually became more confident and now initiates engagement with both staff and peers.

"I never thought my daughter would be reading her little sibling bedtime stories. Thanks to Maalos, her reading has improved drastically!"
– Mother

FINANCIAL REVIEW

The Trustees are happy to report continued development and expansion which resulted in turnover increased to £1,450,030. Securing funding to facilitate organisation running and growth has continued to be challenging during the cost of living crisis, and we are indebted to both our longstanding supporters who have stood behind us through the years, and the new funders who have enabled more recent service development.

The year ended with a surplus of £20,340.

The Trustees gratefully acknowledge that the outstanding impact and achievement of the organisation are largely due to the substantial and generous support of the following charitable trusts and foundation: The City Bridge Foundation, Delapage Ltd, The Maurice Wohl Charitable Foundation, LB Hackney, The Childhood Trust, The National Lottery Community Fund, The Henry Smith Foundation, The Lewin Trust, The Speech, Language and Hearing Foundation and other anonymous supporters and community donors.

RESERVES POLICY

The trustees aim to hold free reserves at a level sufficient to protect services and ensure adequate cashflow for the organisation's needs. The aspiration is for this to be at a level of at least 3 months (but no more than 12 months') equivalent of the charity's unrestricted operating costs. As at 31st July 2025 the organisation's reserves have risen to £204,187 which is the equivalent of approximately 3 months of unrestricted operating costs.

PUBLIC BENEFIT

The Trustees confirm their compliance with the duty to have due regard to the Public Benefit guidance published by the Charity Commission as well as the Equalities Act 2010 when reviewing the Charity's aims and objectives and in planning future activities.

RISK MANAGEMENT

The Trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity and safeguarding of its beneficiaries. The trustees are satisfied that these systems and procedures mitigate any perceived risks.

RESPONSIBILITIES OF THE TRUSTEES

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

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

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITOR

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to small companies exemption.

APPROVAL

This report was approved by the trustees on 25 May 2026 and signed on their behalf by:



Mr S Spitzer
Director - Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHILDREN AHEAD LIMITED

OPINION

We have auditedthefinancial statementsof Children AheadLtd(the'charity') forthe year ended 31 July2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 July 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared inaccordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted ouraudit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicablelaw. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient andappropriate to provide a basis for ouropinion.

CONCLUSIONS RELATING TO GOING CONCERN

Inauditingthe financial statements, we haveconcluded that the trustees'use of the goingconcern basis of accounting in the preparation of the financialstatements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.
Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements andour auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

Wehavenothing to report inthisregard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In ouropinion,based on the work undertakenin the course ofthe audit:

- theinformation given in the trustees' report for the financial year forwhichthe financial statements are prepared is consistent with the financial statements; and
- thetrustees' reporthasbeenpreparedinaccordancewithapplicablelegal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of thecharity and its environment obtained in the course of the audit, we have not identified material misstatements inthe trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity through discussion with the trustees and identified financial reporting legislation and charity legislation as being most significant to these financial statements.
- We communicated these identified frameworks amongst our audit team and remained alert to any indications of non-compliance throughout the audit. We ensured that the engagement team had sufficient competence and capability to identify or recognise non compliance with the laws and regulations.
- We discussed with the trustees the policies and procedures regarding compliance with these legal and regulatory frameworks.
- We assessed the susceptibility of the charity's financial statements to material misstatement due to non-compliance with legal and regulatory frameworks, including how fraud might occur, by enquiry with the trustees during the planning and finalisation phases stages of our audit. The susceptibility to such material misstatement was determined to be low.
- Based on this understanding, we designed our audit procedures to identify non compliance with the identified legal and regulatory frameworks, which were part of our procedures on the related financial statement items.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

USE OF OUR REPORT

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

DAVID GOLDBERG (Senior Statutory Auditor)
For and on behalf of
Cohen Arnold
Chartered accountants & statutory auditor
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU
25 May 2026

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025
(Incorporating the income and expenditure account)

		Unrestricted funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted funds £	Restricted Funds £	Total Funds 2024 £
INCOME FROM							
Donations and Legacies	2	**245,201**	**195,600**	**440,801**	168,165	151,305	319,470
Charitable Activities	3						
Children's Intervention		**537,659**	**289,899**	**827,558**	507,087	340,891	847,978
Schools Support & Training		**26,090**	**98,075**	**124,165**	26,612	60,464	87,076
Wohl Parents Resource Centre		**7,506**	**50,000**	**57,506**	9,787	26,512	36,299
Total income		**816,456**	**633,574**	**1,450,030**	711,651	579,172	1,290,823
EXPENDITURE ON	4						
Raising Funds		**24,334**		**24,334**	23,173		23,173
Charitable Activities							
Children's Intervention		**576,221**	**485,499**	**1,061,720**	472,130	492,196	964,326
Schools Support & Training		**95,160**	**98,075**	**193,235**	94,066	60,464	154,530
Wohl Parents Resource Centre		**100,401**	**50,000**	**150,401**	110,368	26,512	136,880
Total Expenditure		**796,116**	**633,574**	**1,429,690**	699,737	579,172	1,278,909
Net income for the year	5	**20,340**		**20,340**	11,914		11,914
Reconciliation of Funds							
Total fundsbrought forward		**183,847**		**183,847**	171,933		171,933
Total fundscarried forward		**204,187**		**204,187**	183,847		183,847

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

The notes on pages 32 to 41 form part of these financial statements

BALANCE SHEET
AS AT 31 JULY 2025

		2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible assets	8		**32,391**		33,045
CURRENT ASSETS					
Debtors	9	**193,544**		193,621	
Cash at bank and in hand		**28,814**		51,422	
		222,358		245,043	
Liabilities					
Creditors: amounts falling due within one year	10	**(50,562)**		(94,241)	
Net current assets			**171,796**		150,802
Total assets less current liabilities			**204,187**		183,847
Net assets			**204,187**		183,847
FUNDS					
Restricted income funds	11				
Unrestricted income funds			**204,187**		183,847
Total Charity Funds			**204,187**		183,847

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

These financial statements were approved by the board of trustees and authorised for issue on 25 May 2026, and are signed on behalf of the board by:

Mr S Spitzer
Director - Trustee

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2025

	2025 £	2024 £
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	**20,340**	11,914
Adjustments for:		
Depreciation of tangible fixed assets	**22,882**	22,977
Changes in:		
Trade and other debtors	**77**	(20,679)
Trade and other creditors	**(43,679)**	6,233
Cash generated from operations	**(380)**	20,445
Net cash from operating activities	**(380)**	20,445
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible fixed assets	**(22,228)**	(16,850)
Net cash used in investing activities	**(22,228)**	(16,850)
NET INCREASE IN CASH AND CASH EQUIVALENTS	**(22,608)**	3,595
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	**51,422**	47,827
CASH AND CASH EQUIVALENTS AT END OF YEAR	**28,814**	51,422

The notes on pages 32 to 41 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2025

1. Accounting Policies

Basis of preparation
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The financial statements are prepared in Sterling, which is the functional currency of the entity.

Public Benefit entity
The charitable company meets the definition of a public benefit entity under FRS 102.

Going Concern
The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

Judgements and key sources of uncertainty
The trustees do not consider that there are any judgements and key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income
Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Fund accounting
Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Expenditure
Expenditure is recognised once there is a legal constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following headings:
- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of activities and services undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Allocation of support costs
Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function (support costs), is apportioned on the following basis which are an estimate, based on the use by each activity of staff time or other overhead costs, of the amount attributable to each activity.

Children's Intervention 53%
School Support and Training 11%
Wohl Parents Resource Centre 25%
Support Costs 11%

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff, of the amount attributable to each activity.

Children's intervention 60%
School Support and Training 16%
Wohl Parents Resource Centre 24%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

A detailed breakdown of support costs and their allocation to each activity is provided in note 3.

Financial instruments
A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Fixed assets
All fixed assets are initially recorded at cost.

Depreciation
Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - over 3 years
Furniture - over 5 years

2. Donations and Legacies

	Unrestricted funds £	Restricted funds £	2025 £	2024 £
General Donations	**245,201**	**195,600**	**440,801**	319,470
	245,201	**195,600**	**440,801**	319,470

3. Income from Charitable Activities

Grants Receivable	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Children's Intervention				
Awards for All		**20,000**	**20,000**	20,000
City Bridge Foundation		**65,000**	**65,000**	78,000
Family Action				25,000
Jewish Child's Day				5,000
London Borough of Hackney	**35,208**		**35,208**	20,000
NHS North East London ICB	**55,345**		**55,345**	20,000
Rimini Foundation				10,000
The Childhood Trust via The Big Give		**50,000**	**50,000**	37,500
The Henry Smith Charity		**48,700**	**48,700**	49,350
The Lewin Trust		**35,350**	**35,350**	35,350
The Lochlands trust				5,900
The Maurice Wohl Charitable Foundation		**25,000**	**25,000**	50,000
The Big Give		**15,000**	**15,000**	
The Speech, Language and Hearing foundation		**16,560**	**16,560**	
Smaller Grants		**14,289**	**14,289**	24,791
User Contributions	**447,106**		**447,106**	467,087
	537,659	**289,899**	**827,558**	847,978
Wohl Parents Resource Centre				
The Childhood Trust via The Big Give		**50,000**	**50,000**	25,000
Smaller Grants			**0**	1,512
User Contributions	**7,506**		**7,506**	9,787
	7,506	**50,000**	**57,506**	36,299
Schools Support and Training				
Delapage Ltd		**50,000**	**50,000**	60,464
Hackney - Delivering Better Value		**48,075**	**48,075**	
User Contributions	**26,090**		**26,090**	26,612
	26,090	**98,075**	**124,165**	87,076
	571,255	**437,974**	**1,009,229**	971,353

4. Analysis of Expenditure

	Raising funds	Children's Intervention	Wohl Parent Resource Centre	Schools Support & Training	Governance	Support Costs	2025	2024
Direct Expenditure								
Staff Costs	15,664	895,866	39,438	55,022	608	43,713	1,050,311	907,266
Premises Costs	3,676	55,102	33,748	13,639		13,009	119,174	127,268
Office Running Costs	3,032	17,048	4,951	5,001		17,169	47,201	44,258
Therapy Equipment		7,990	6,722				14,712	13,652
Publicity	1,369	6,231	2,235	1,014		734	11,583	11,693
Training & Events			36,497	103,670			140,167	124,314
Legal and Professional Fees		9,917			34	100	10,051	3,633
Accountancy & Audit Fees					6,408		6,408	6,000
Other Expenses	386	3,460	1,548	754		1,053	7,201	17,848
Depreciation	207	15,954	5,202	759		760	22,882	22,977
Total Expenditure (by cost centre)	24,334	1,011,568	130,341	179,859	7,050	76,538	1,429,690	1,278,909
Staff Costs		26,228	10,491	6,994		(43,713)		
Premises Costs		7,805	3,122	2,082		(13,009)		
Office Running Costs		10,301	4,120	2,748		(17,169)		
Publicity		440	176	118		(734)		
Legal and Professional Fees		60	24	16		(100)		
Other Expenses		632	253	168		(1,053)		
Depreciation		456	182	122		(760)		
Governance Costs		4,230	1,692	1,128	(7,050)			
Support Costs		50,152	20,060	13,376				
Total resources expended (including support costs)	24,334	1,061,720	150,401	193,235			1,429,690	1,278,909

5. Net income for the year

	2025	2024
This is stated after charging:	£	£
Depreciation	**22,882**	22,977
Employer's Pension contributions	**598**	458
	23,480	23,435

6. Independent Examination Fees

	2025	2024
Fees payable for:	£	£
Audit of financial statements	**6,000**	6,000

7. Staff costs and emoluments

	2025	2024
Total staff costs were as follows:	£	£
Wages and salaries	**337,901**	259,085
Employer's NI	**23,622**	6,408
Employer's Pension contributions	**437**	458
Sessional staff	**686,990**	637,359
Recruitment and training	**1,361**	3,956
	1,050,311	907,266

The number of employees whose remuneration (excluding employer National Insurance costs) exceeded £60,000 during the year was:
£70,000 – £80,000: 1
(2024 - Nil)

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

	2025	2024
	£	£
Full time employees	**5**	5
Part time employees	**25**	25
	30	30

No trustees received any remuneration during the period. The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

Key management personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total remuneration paid to key management personnel for services provided to the charity was £58,330 (2024: £62,890)

8. Tangible fixed assets

	Equipment	Furniture	Total
COST	£	£	£
At 1 August 2024	51,601	99,582	151,183
Additions	7,500	14,728	22,228
At 31 July 2025	59,101	114,310	173,411
DEPRECIATION			
At 1 August 2024	39,451	78,687	118,138
Charge for year	11,817	11,065	22,882
At 31 July 2025	51,268	89,752	141,020
NET BOOK VALUE			
At 31 July 2025	7,833	24,558	32,391
At 31 July 2024	12,150	20,895	33,045

9. Debtors

	2025	2024
	£	£
Accrued Income	**50,000**	
Advanced Payment	**13,646**	16,561
Accounts Receivable	**129,898**	177,060
	193,544	193,621

10. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade Creditors	**33,327**	51,239
Taxation and social security	**7,106**	8,135
Credit Card	**4,129**	3,867
Deferred Income		25,000
Accruals	**6,000**	6,000
	50,562	**94,241**

11. Unrestricted/restricted income funds

Unrestricted income funds (Current Year)

	Balance at 1 Aug 2024 £	Income £	Expenditure £	Balance at 31 July 2025 £
	183,847	816,456	796,116	204,187

Unrestricted income funds (Prior Year)

	Balance at 1 Aug 2023 £	Income £	Expenditure £	Balance at 31 July 2024 £
	171,933	711,651	699,737	183,847

Restricted income funds (Current Year)

	Balance at 1 Aug 2024 £	Income £	Expenditure £	Balance at 31 July 2025 £
	0	633,574	633,574	0

Restricted income funds (Prior Year)

	Balance at 1 Aug 2023 £	Income £	Expenditure £	Balance at 31 July 2024 £
	0	579,172	579,172	0

12. Analysis of net assets between funds

Analysis of net assets between funds (Current Year)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	32,391		32,391
Current assets	222,358		222,358
Creditors less than 1 year	(50,562)		(50,562)
Net assets	204,187		204,187

Analysis of net assets between funds (Prior Year)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	33,045		33,045
Current assets	245,043		245,043
Creditors less than 1 year	(94,241)		(94,241)
Net assets	183,847		183,847

13. Company Limited by guarantee

Every Member of the Charity has undertaken to pay such an amount as may be required not exceeding £1 towards the Charity's assets if the Charity should be wound up.

14. Operating Lease Commitments

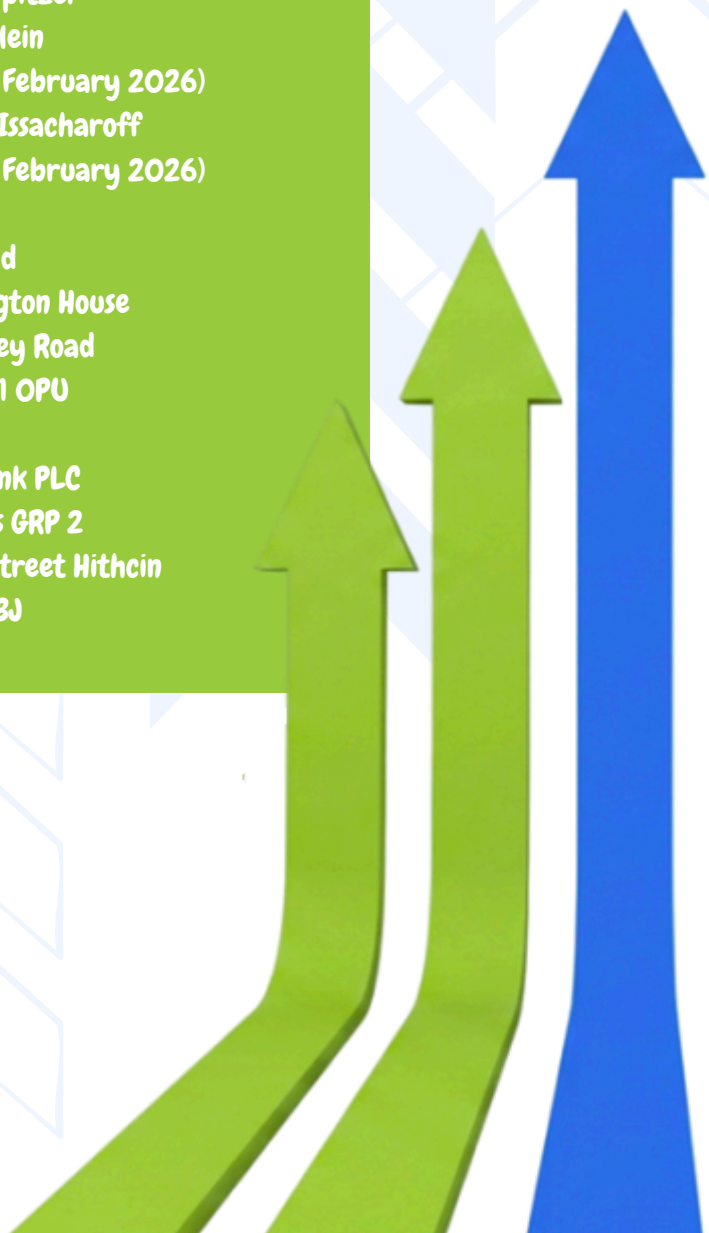
The total minimum lease payments under non-cancellable operating leases are as follows:	2025 £	2024 £
Not later than 1 year	**81,875**	81,875
Later than 1 year and not later than 5 years	**54,583**	136,458
	136,458	218,333

15. Related Party Transactions

No transactions with related parties were undertaken such as are required to be disclosed underFRS102.

ADMINISTRATIVE INFORMATION

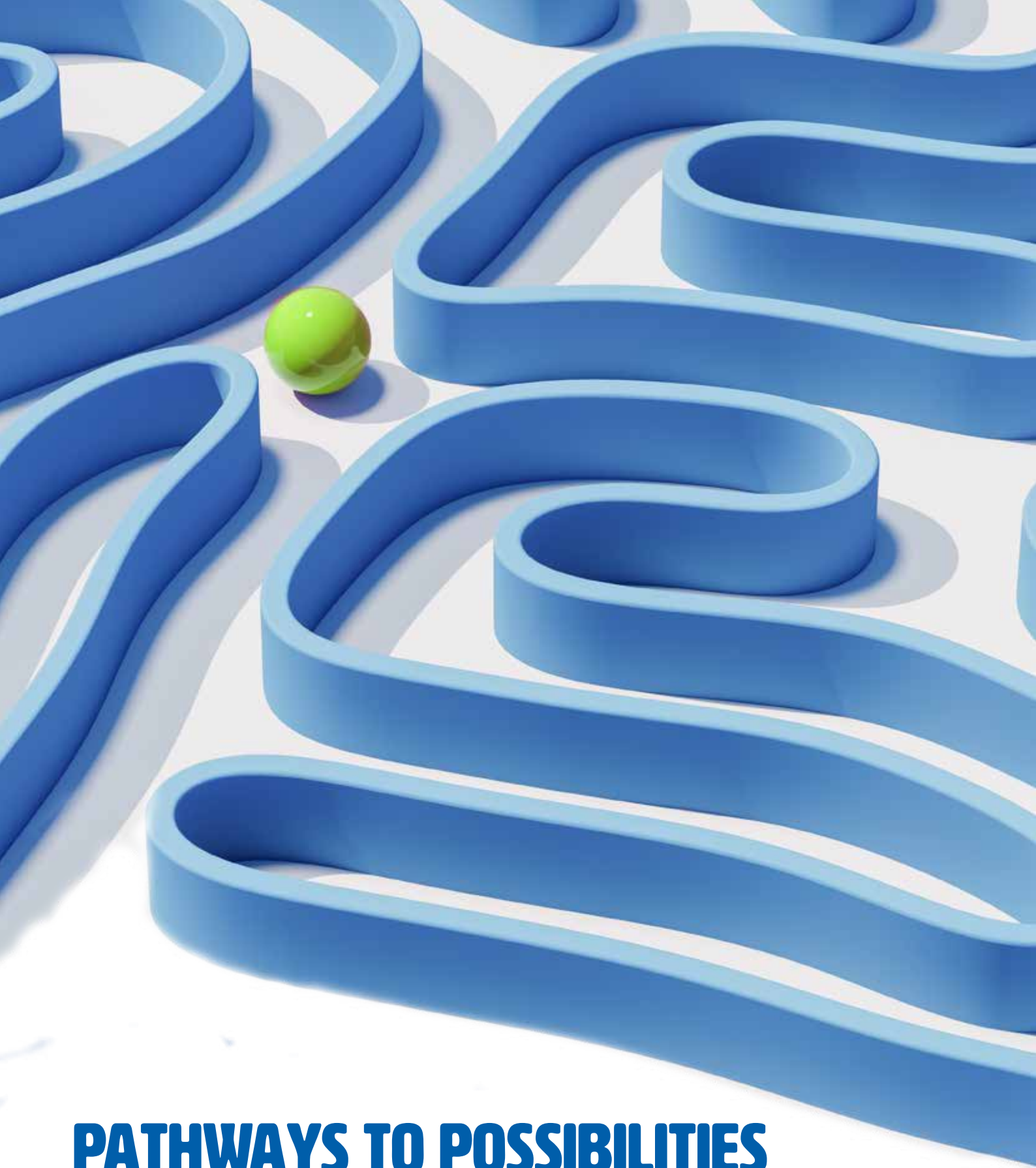
Registered Charity Name:	Children Ahead Ltd
Registered Charity Number:	1138140
Company Registration Number:	07303421
Registered Office Address:	Lower Ground Floor 91 – 93 Stamford Hill London N16 5TP
Trustees:	Mr Yitzchok Meir Brayer (appointed 10 March 2026) Mr Israel Kahan Mrs Hindy Rand (appointed 9 June 2025) Mr Samuel Spitzer Mr Ahron Klein (Resigned 5 February 2026) Mrs Esther Issacharoff (Resigned 5 February 2026)
Auditor:	Cohen Arnold New Burlington House 1075 Finchley Road London NW11 OPU
Bankers:	Barclays Bank PLC North Herts GRP 2 5 – 6 High Street Hithcin Herts. SG5 1BJ



CHILDREN AHEAD LTD

England & Wales - Charity number 1138140

Accounts



PATHWAYS TO POSSIBILITIES

Unlocking futures, one step at a time

Children Ahead

ANNUAL REPORT AND ACCOUNTS 2023-2024

CHAIR'S STATEMENT

A PATH IS RARELY STRAIGHT.

FOR CHILDREN STRUGGLING WITH LEARNING OR EMOTIONAL DIFFICULTIES, THE ROAD CAN FEEL STEEP, WINDING AND SOMETIMES ENDLESS.



WE BELIEVE THAT NO CHILD SHOULD FEEL STUCK OR LOST. EVERY CHILD DESERVES A PATH—A PATHWAY TO POSSIBILITY.

Each child that walks through the doors of Children Ahead arrives with their own story. Whether it`s a child learning to regulate overwhelming emotions, a parent in need of support or a young child facing communication and sensory challenges they are all united by one thing - the possibility that lies ahead—with the right intervention, support and belief.

Aron, aged 12, came to us withdrawn, anxious and unable to engage in school. With the help of a dedicated mentor and therapist we saw a gentle shift – first eye contact, then conversations and eventually participation in group setting. His mother told us 'You helped him believe in himself again. He is a new child.'

We saw another path open for Liba, a 7-year-old with significant sensory needs. Through consistent occupational therapy, she gained enough regulation to stay in class, make a friend and join her first school trip. 'I'm a new Liba,' she told us, 'I have friends and I love school.' These stories are not anomalies—they're happening across the 600+ families we've worked with this year. We've built therapy plans, mentoring programmes, support groups and early interventions. And it's working.

I want to express my deep appreciation to our dedicated team, skilled staff and clinicians, volunteers and the donors. Your support enables the lifechanging work taking place at Children Ahead each day. We are proud to present Pathways to Possibility, our Annual Report and Accounts for 2023–2024.

Thank you for travelling this path with us.



S. Spitzer

OUR MISSION:

TO PROVIDE TAILORED SUPPORT TO CHILDREN AT AN EARLY STAGE, ENSURING THAT THEY DEVELOP THE NECESSARY SKILLS TO FACE THE FUTURE WITH CONFIDENCE AND RESILIENCE.

OUR VISION :

STRUGGLING CHILDREN HAVE THE OPPORTUNITIES, HELP AND RESOURCES THEY NEED TO REACH THEIR FULL POTENTIAL.



ACHIEVEMENT AND PERFORMANCE

Who we have worked with this year:

142 CHILDREN WITH LEARNING AND COGNITIVE DIFFICULTIES

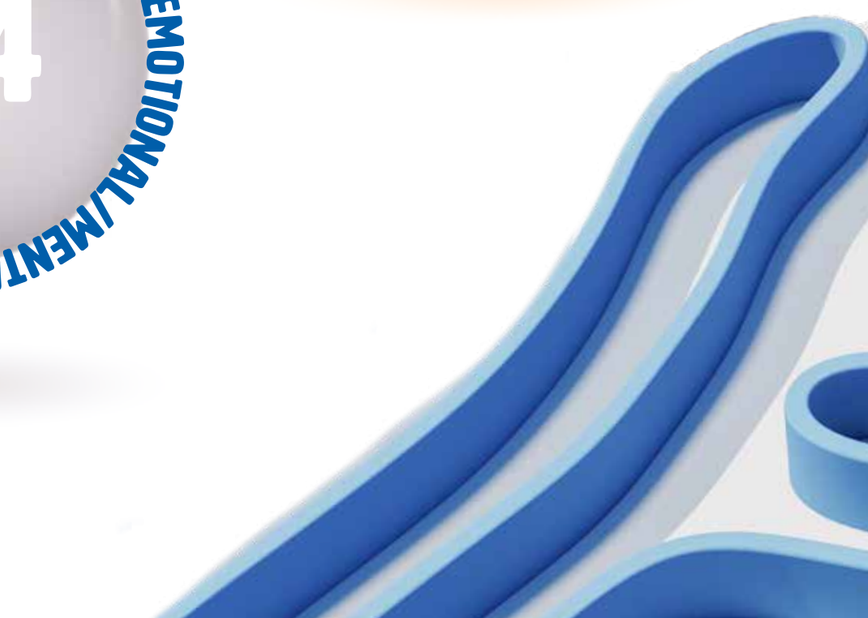
155 CHILDREN WITH SENSORY AND MOTOR SKILLS DIFFICULTIES

663 PARENTS OF CHILDREN WITH LEARNING OR EMOTIONAL DIFFICULTIES

184 CHILDREN WITH SPEECH AND LANGUAGE DIFFICULTIES

28 SCHOOLS

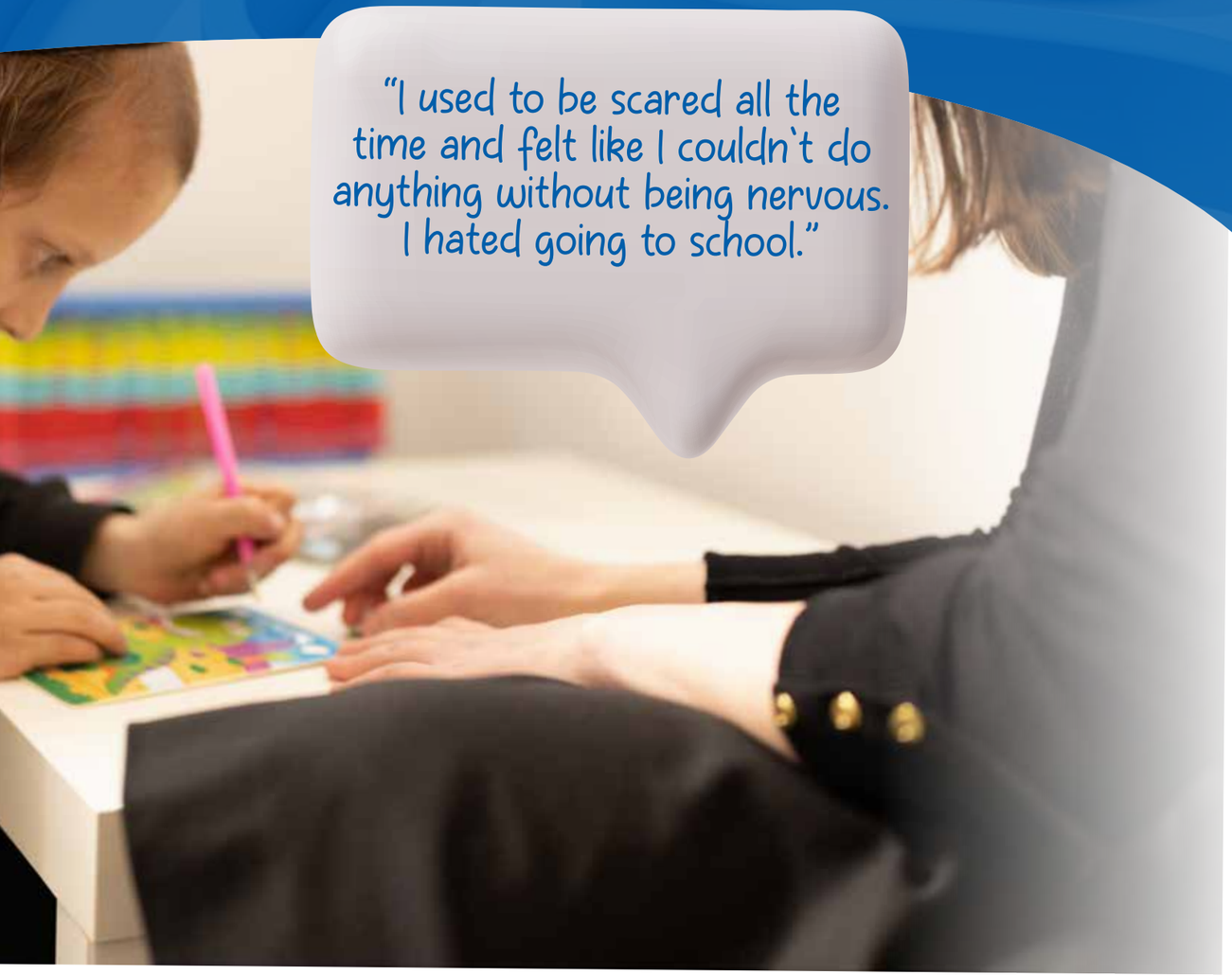
264 CHILDREN WITH EMOTIONAL/MENTAL HEALTH DIFFICULTIES



EMOTIONAL WELLBEING PATHWAY

In today's world, more children than ever are struggling with mental health challenges. Issues like anxiety, depression, trauma and emotional distress can detrimentally affect a child's ability to learn, build relationships and enjoy life. Yet mental health support remains limited, with many children facing long waits or a lack of appropriate care

Jacob, age 9 was overwhelmed by fears



"I used to be scared all the time and felt like I couldn't do anything without being nervous. I hated going to school."

HOW WE SUPPORT CHILDREN:

We understand that emotional wellbeing is the foundation for a child`s future success. That`s why we provide early intervention services that gives children the tools they need to face challenges with confidence and resilience.
Our mental health services include:

- **Individual psychotherapy sessions to support emotional healing and growth**
- **One to one mentoring and befriending sessions to provide guidance and build trust**
- **An advice line for parents offering support, guidance and resources**
- **Emotional skills groups for children to help children develop healthy coping strategies**

"Now when I feel scared, I take deep breaths and talk to my teacher. I do not feel so scared anymore and I am having fun with my classmates."

THIS YEAR

264 CHILDREN

LIKE JACOB RECEIVED SUPPORT FROM OUR EMOTIONAL WELLBEING PATHWAY, HELPING THEM OVERCOME ANXIETY, OCD, TRAUMA AND OTHER MENTAL HEALTH CHALLENGES.

DEVELOPMENTAL WELLBEING PATHWAY

Speech and language difficulties can significantly impact a child's ability to communicate, learn and build relationships. Without timely and appropriate support, these challenges can lead to low self esteem, academic struggles and social difficulties.

Rikki struggled to express herself clearly, making communication with family, friends and teachers an ongoing challenge. This often led to her feeling isolated and anxious especially in group settings.

"I couldn't say what I wanted, and it made me frustrated - I hated talking in front of people" - Rikki age 7

WHAT WE DO:

We provide specialist speech and language therapy sessions tailored to each child`s unique needs. Our experienced therapists perform individual assessments, build customised therapy goals and deliver individual therapy sessions.

We also provide support for parents and teachers helping to reinforce communication strategies across home and school life, ensuring a wraparound approach.

"Now I like reading out loud in class and playing with my friends I can finally tell people what I think." Rikki after a block of speech therapy



THIS YEAR, WE DELIVERED SPEECH AND LANGUAGE THERAPY TO

184 CHILDREN,

LIKE RIKKI EMPOWERING THEM TO BUILD CONFIDENCE, EXPRESS THEIR THOUGHTS AND THRIVE BOTH SOCIALLY AND ACADEMICALLY.

DEVELOPMENTAL WELLBEING PATHWAY

Children with motor skills, coordination and sensory processing difficulties often struggle with everyday tasks like buttoning clothes, holding a pencil or playing with peers, these challenges lead to frustration, a loss of confidence and independence.

Rafi faced daily struggles with fine motor tasks like cutting with a scissor, writing and getting dresses. These difficulties affected him socially, emotionally and academically.



"I couldn't write properly or do anything on my own. It made me feel different from the other kids"
Rafi age 6

Our team provides targeted interventions through occupational and physiotherapy services designed to meet each child's developmental needs. We offer:

- **Screening and assessment to identify areas of difficulty and create personalised treatment plans**
- **Individual occupational therapy sessions to work on fine motor skills, coordination and sensory processing**
- **Motor skills/exercise groups to improve coordination and build physical strength in a supportive group setting**
- **Individual physiotherapy sessions to help children improve movement, strength and flexibility**

"Now I can write and play with my friends without needing help. I feel proud of what I can do!"
Rafi after two blocks of occupational therapy

THIS YEAR, WE SUPPORTED

155 CHILDREN

LIKE RAFI, HELPING THEM IMPROVE THEIR MOTOR SKILLS AND GAIN CONFIDENCE IN DAILY TASKS.

FAMILY SUPPORT PATHWAY

Raising a child with additional needs can be an emotionally demanding and often isolating experience. At Children Ahead, we believe that supporting children means supporting their families too. Parents navigating the complexities of learning, emotional or developmental challenges often need reassurance, practical strategies and emotional support.



HOW WE SUPPORT PARENTS:

We offer a variety of services designed to empower families with tools, guidance and knowledge:

Free helpline staffed by multi-disciplinary professionals offering expert advice and signposting to appropriate services

Parenting training groups and workshops that offers practical tools and strategies for managing challenging behaviors and supporting children's development

Parent peer support groups and forums where parents can connect, share advice and build a supportive community

Systemic therapy helps parents and children understand each other better, improve communication and strengthen family relationships.

Each service is designed to help parents feel informed, confident and supported, ensuring that parents are never navigating this journey alone and can provide the best care for their children.

THIS YEAR OVER

600 PARENTS

LIKE RACHEL, ACCESSED OUR SUPPORT SERVICES HELPING THEM NAVIGATE CHALLENGES WITH PROFESSIONAL ADVICE, PEER SUPPORT, AND PRACTICAL RESOURCES.

DEVELOPMENTAL WELLBEING PATHWAY

Our alternative therapies provide children with unique, engaging ways to develop essential emotional, cognitive and social skills. These approaches support growth in confidence, communication and emotional expression, all within a fun, low-pressure environment.

THERAPEUTIC CHESS GROUPS:

Led by our chess champion, who is a qualified chess instructor, pairs of children learn to play chess while developing strategies for focus and decision making.

Benny, 8 years old, struggled with social anxiety and found it difficult to connect with his peers.

"I didn't know how to talk to other kids, and I felt really shy during lunchtime."

"Playing chess helps me think clearly, and now I feel more confident when talking to people. I made new friends!"

THERAPEUTIC SINGING GROUPS

In small groups of 10, led by a psychotherapist who is also a trained musician and voice coach. Children learn vocal techniques, breathing regulation and how to use their voices .

Lea , 10 years old, found it hard to express how she felt, especially when stressed or overwhelmed.



"I didn't know how to say what I was feeling. I just kept everything inside."

"Now, when I sing, I feel happy and less stressed. I can express myself better and feel good about it."

THIS YEAR, WE SUPPORTED

150 CHILDREN

LIKE BENNY AND LEA, HELPING THEM BUILD CONFIDENCE, IMPROVE SOCIAL SKILLS AND EXPRESS THEMSELVES IN CREATIVE WAYS.

FINANCIAL REVIEW

The Trustees are happy to report continued development and expansion which resulted in turnover increased to £1,290,823. Securing funding to facilitate organisation running and growth has continued to be challenging during the cost of living crisis, and we are indebted to both our longstanding supporters who have stood behind us through the years, and the new funders who have enabled more recent service development.

The year ended with a surplus of £11,914.

The Trustees gratefully acknowledge that the outstanding impact and achievement of the organisation are largely due to the substantial and generous support of the following charitable trusts and foundation: The City Bridge Trust, Delapage Ltd, Family Action, Jewish Childs Day, Rimni Foundation, The Maurice Wohl Charitable Foundation, LB Hackney, The Childhood Trust, The National Lottery Community Fund, The Henry Smith Foundation, The Lewin Trust, The Lochlands Trust and other anonymous supporters and community donors.

RESERVES POLICY

The trustees aim to hold free reserves at a level sufficient to protect services and ensure adequate cashflow for the organisation's needs. The aspiration is for reserves to be equal to at least 3 months (but no more than 12 months') unrestricted operating costs.

As at 31st July 2024 the organisation's reserves have risen to £183,847, which is equivalent to 3.2 months unrestricted operating costs. The trustees are satisfied that this is consistent with the reserves policy

PUBLIC BENEFIT

The Trustees confirm their compliance with the duty to have due regard to the Public Benefit guidance published by the Charity Commission as well as the Equalities Act 2010 when reviewing the Charity's aims and objectives and in planning future activities.

RISK MANAGEMENT

The Trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity and safeguarding of its beneficiaries. The trustees are satisfied that these systems and procedures mitigate any perceived risks.

RESPONSIBILITIES OF THE TRUSTEES

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

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

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITOR

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to small companies exemption.

APPROVAL

This report was approved by the trustees on 27 May 2024 and signed on their behalf by:



Mr S Spitzer

Director - Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHILDREN AHEAD LIMITED YEAR ENDED 31 ST JULY 24

OPINION

We have audited the financial statements of Children Ahead Limited (the 'charity') for the year ended 31 July 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice)

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 July 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity through discussion with the trustees and identified financial reporting legislation and charity legislation as being most significant to these financial statements.
- We communicated these identified frameworks amongst our audit team and remained alert to any indications of non-compliance throughout the audit. We ensured that the engagement team had sufficient competence and capability to identify or recognise non-compliance with the laws and regulations.
- We discussed with the trustees the policies and procedures regarding compliance with these legal and regulatory frameworks.
- We assessed the susceptibility of the charity's financial statements to material misstatement due to non-compliance with legal and regulatory frameworks, including how fraud might occur, by enquiry with the trustees during the planning and finalisation phases stages of our audit. The susceptibility to such material misstatement was determined to be low.
- Based on this understanding, we designed our audit procedures to identify non-compliance with the identified legal and regulatory frameworks, which were part of our procedures on the related financial statement items.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

USE OF OUR REPORT

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

David Goldberg (Senior Statutory Auditor)

For and on behalf of
Cohen Arnold
Chartered accountants & statutory auditor
New Burlington House
1075 Finchley Road
London NW11 0PU
11 April 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2024

(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

		Unrestricted funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted funds £	Restricte Funds £	Total Funds 2023 £
INCOME FROM							
Donations and Legacies	2	**168,165**	**151,305**	**319,470**	314,660		314,660
Charitable Activities	3						
Children's Intervention		**507,087**	**340,891**	**847,978**	424,189	426,489	850,678
Schools Support & Training		**26,612**	**60,464**	**87,076**	22,225	20,155	42,380
Wohl Parents Resource Centre		**9,787**	**26,512**	**36,299**	14,093	15,672	29,765
Total income		**711,651**	**579,172**	**1,290,823**	775,167	462,316	1,237,483
EXPENDITURE ON	4						
Raising Funds		**23,173**		**23,173**	21,491		21,491
Charitable Activities							
Children's Intervention		**472,130**	**492,196**	**964,326**	523,459	426,489	949,948
Schools Support & Training		**94,066**	**60,464**	**154,530**	117,135	21,054	138,189
Wohl Parents Resource Centre		**110,368**	**26,512**	**136,880**	106,769	15,672	122,441
Total Expenditure		**699,737**	**579,172**	**1,278,909**	768,854	463,215	1,232,069
Net income for the year	5	**11,914**		**11,914**	6,313	(899)	5,414
Reconciliation of Funds							
Total funds brought forward		**171,933**		**171,933**	165,620	899	166,519
Total funds carried forward		**183,847**		**183,847**	171,933		171,933

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

The notes on pages 16 to 24 form part of these financial statements

BALANCE SHEET AS AT 31 JULY 2024

		2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Tangible assets	8		**33,045**		39,172
CURRENT ASSETS					
Debtors	9	**193,621**		172,942	
Cash at bank and in hand		**51,422**		47,827	
		245,043		220,769	
Liabilities					
Creditors: amounts falling due within one year	10	**(94,241)**		(88,008)	
Net current assets			**150,802**		132,761
Total assets less current liabilities			**183,847**		171,933
Net assets			**183,847**		171,933
FUNDS					
Restricted income funds	11				
Unrestricted income funds			**183,847**		171,933
Total Charity Funds			**183,847**		171,933

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

These financial statements were approved by the board of trustees and authorised for issue on 27 May 2025,
and are signed on behalf of the board by:

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Mr S Spitzer
Director - Trustee

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 JULY 2024

	2024 £	2023 £
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	**11,914**	5,414
Adjustments for:		
Depreciation of tangible fixed assets	**22,977**	19,888
Changes in:		
Trade and other debtors	**(20,679)**	(3,688)
Trade and other creditors	**6,233**	17,270
Cash generated from operations	**20,445**	38,884
Net cash from operating activities	**20,445**	38,884
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible fixed assets	**(16,850)**	(29,411)
Net cash used in investing activities	**(16,850)**	(29,411)
NET INCREASE IN CASH AND CASH EQUIVALENTS	**3,595**	9,473
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	**47,827**	38,354
CASH AND CASH EQUIVALENTS AT END OF YEAR	**51,422**	47,827

The notes on pages 16 to 24 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 JULY 2024

1. Accounting Policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The financial statements are prepared in Sterling, which is the functional currency of the entity.

Public Benefit Entity

The charitable company meets the definition of a public benefit entity under FRS 102.

Going Concern

The trustees consider that there are no material uncertainties about the charitable company'sability to continue as a going concern.

Judgements and key sources of uncertainty

The trustees do not consider that there are any judgements and key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Expenditure

Expenditure is recognised once there is a legal constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of activities and services undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function (support costs), is apportioned on the following basis which are an estimate, based on the use by each activity of staff time or other overhead costs, of the amount attributable to each activity.

Children's Intervention	53%
School Support and Training	11%
Wohl Parents Resource Centre	25%
Support Costs	11%

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff, of the amount attributable to each activity.

Children's intervention	60%
School Support and Training	16%
Wohl Parents Resource Centre	24%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

A detailed breakdown of support costs and their allocation to each activity is provided in note 3.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - over 3 years

Furniture - over 5 years

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Donations				
General Donations	**168,165**	**151,305**	**319,470**	314,660
	168,165	**151,305**	**319,470**	314,660

3. Income from Charitable Activities

Grants Receivable	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Children's Intervention				
Awards for All		**20,000**	**20,000**	10,000
BA Better World Community Fund				15,310
BBC Children in Need				26,100
City Bridge Trust		**78,000**	**78,000**	55,696
Comic Relief				10,444
Compass Wellbeing CIC				49,608
Family Action		**25,000**	**25,000**	25,000
Jewish Childs Day		**5,000**	**5,000**	
London Borough of Hackney	**20,000**		**20,000**	20,000
NHS North East London ICB	**20,000**		**20,000**	55,345
Rimni		**10,000**	**10,000**	
The Childhood Trust via The Big Give		**37,500**	**37,500**	45,000
The Edward Gostling Foundation				10,000
The Henry Smith Charity		**49,350**	**49,350**	25,000
The Kirsh Foundation				15,000
The Lewin Trust		**35,350**	**35,350**	17,675
The Lochlands trust		**5,900**	**5,900**	
The Maurice Wohl Charitable Foundation		**50,000**	**50,000**	87,500
The Merchant Taylors' Foundation				3,000
The Philip Oppenheimer Foundation				6,000
Smaller Grants		**24,791**	**24,791**	25,156
User Contributions	**467,087**		**467,087**	348,844
	507,087	**340,891**	**847,978**	850,678
Wohl Parents Resource Centre				
Comic Relief				2,612
Sport England Consortium				8,060
The Childhood Trust via The Big Give		**25,000**	**25,000**	
The Screwfix Foundation				5,000
Smaller Grants		**1,512**	**1,512**	
User Contributions	**9,787**		**9,787**	14,093
	9,787	**26,512**	**36,299**	29,765
Schools Support and Training				
Delapage Ltd		**60,464**	**60,464**	20,155
User Contributions	**26,612**		**26,612**	22,225
	26,612	**60,464**	**87,076**	42,380
	543,486	**427,867**	**971,353**	922,823

4. Analysis of Expenditure

	Raising funds	Children's Intervention	Wohl Parent Resource Centre	Schools Support & Training	Governance	Support Costs	2024	2023
Direct Expenditure								
Staff Costs	**10,351**	**797,554**	**35,687**	**31,321**	**182**	**32,171**	**907,266**	921,734
Premises Costs	**4,981**	**67,036**	**26,271**	**13,742**		**15,238**	**127,268**	105,139
Office Running Costs	**2,837**	**19,784**	**6,801**	**4,682**		**10,154**	**44,258**	43,654
Therapy Equipment		**7,249**	**6,403**				**13,652**	6,254
Publicity	**2,453**	**6,025**	**2,011**	**593**		**611**	**11,693**	11,377
Training & Events			**34,370**	**89,944**			**124,314**	100,090
Legal and Professional Fees	**68**	**2,530**	**501**	**250**	**34**	**250**	**3,633**	1,218
Accountancy & Audit Fees					**6,000**		**6,000**	6,000
Other Expenses	**2,177**	**8,490**	**3,402**	**1,635**		**2,144**	**17,848**	16,715
Depreciation	**306**	**14,800**	**5,090**	**1,470**		**1,311**	**22,977**	19,888
Total Expenditure (by cost centre)	**23,173**	**923,468**	**120,536**	**143,637**	**6,216**	**61,879**	**1,278,909**	1,232,069
Staff Costs		**19,303**	**7,721**	**5,147**		**(32,171)**		
Premises Costs		**9,143**	**3,657**	**2,438**		**(15,238)**		
Office Running Costs		**6,092**	**2,437**	**1,625**		**(10,154)**		
Publicity		**367**	**147**	**97**		**(611)**		
Legal and Professional Fees		**150**	**60**	**40**		**(250)**		
Other Expenses		**1,286**	**515**	**343**		**(2,144)**		
Depreciation		**787**	**315**	**209**		**(1,311)**		
Governance Costs		**3,730**	**1,492**	**994**	**(6,216)**			
Support Costs		**40,858**	**16,344**	**10,893**				
Total resources expended (including support costs)	**23,173**	**964,326**	**136,880**	**154,530**			**1,278,909**	1,232,069

5. Net income for the year

	2024 £	2023 £
This is stated after charging:		
Depreciation	**22,977**	19,888
Employer's Pension contributions	**458**	477
	23,435	20,365

6. Independent Examination Fees

	2024 £	2023 £
Fees payable for:		
Audit of financial statements	**6,000**	6,000

7. Staff costs and emoluments

	2024 £	2023 £
Total staff costs were as follows:		
Wages and salaries	**259,085**	272,226
Employer's NI	**6,408**	5,507
Employer's Pension contributions	**458**	477
Sessional staff	**637,359**	642,862
Recruitment and training	**3,956**	662
	907,266	921,734

No employee received remuneration of more than £60,000 during the year (2023 - Nil).

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

	2024 £	2023 £
Full time employees	**5**	5
Part time employees	**25**	26
	30	31

No trustees received any remuneration during the period. The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

Key management personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total remuneration paid to key management personnel for services provided to the charity was £62,890 (2023: £66,943)

8. Tangible fixed assets

	Equipment £	Furniture £	Total £
COST			
At 1 August 2023	43,101	91,232	134,333
Additions	8,500	8,350	16,850
At 31 July 2024	51,601	99,582	151,183
DEPRECIATION			
At 1 August 2023	26,363	68,798	95,161
Charge for year	13,088	9,889	22,977
At 31 July 2024	39,451	78,687	118,138
NET BOOK VALUE			
At 31 July 2024	12,150	20,895	33,045
At 31 July 2023	16,738	22,434	39,172

9. Debtors

	2024 £	2023 £
Accrued Income		76,912
Advanced Payment	**16,561**	13,646
Accounts Receivable	**177,060**	82,384
	193,621	172,942

10. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade Creditors	**51,239**	53,994
Taxation and social security	**8,135**	2,695
Credit Card	**3,867**	319
Deferred Income	**25,000**	25,000
Accruals	**6,000**	6,000
	94,241	88,008

11. Unrestricted/Restricted income funds

Unrestricted income funds (Current Year)

	Balance at 1 Aug 2023 £	Income £	Expenditure £	Balance at 31 July 2024 £
	171,933	**711,651**	**699,737**	**183,847**

Unrestricted income funds (Prior Year)

	Balance at 1 Aug 2022 £	Income £	Expenditure £	Balance at 31 July 2023 £
	165,620	775,167	768,854	171,933

Restricted income funds (Current Year)

	Balance at 1 Aug 2023 £	Income £	Expenditure £	Balance at 31 July 2024 £
		579,172	**579,172**	

Restricted income funds (Prior Year)

	Balance at 1 Aug 2022 £	Income £	Expenditure £	Balance at 31 July 2023 £
	899	462,316	463,215	

12. Analysis of net assets between funds

Analysis of net assets between funds (Current Year)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	33,045		33,045
Current assets	245,043		245,043
Creditors less than 1 year	(94,241)		(94,241)
Net assets	183,847		183,847

Analysis of net assets between funds (Prior Year)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	39,172		39,172
Current assets	220,769		220,769
Creditors less than 1 year	(88,008)		(88,008)
Net assets	171,933		171,933

13. Company Limited by guarantee

Every Member of the Charity has undertaken to pay such an amount as may be required not exceeding £1 towards the Charity's assets if the Charity should be wound up.

14. Operating Lease Commitments

The total minimum lease payments under non-cancellable operating leases are as follows:	2024 £	2023 £
Not later than 1 year	**81,875**	81,875
Later than 1 year and not later than 5 years	**136,458**	218,833
	218,333	300,208

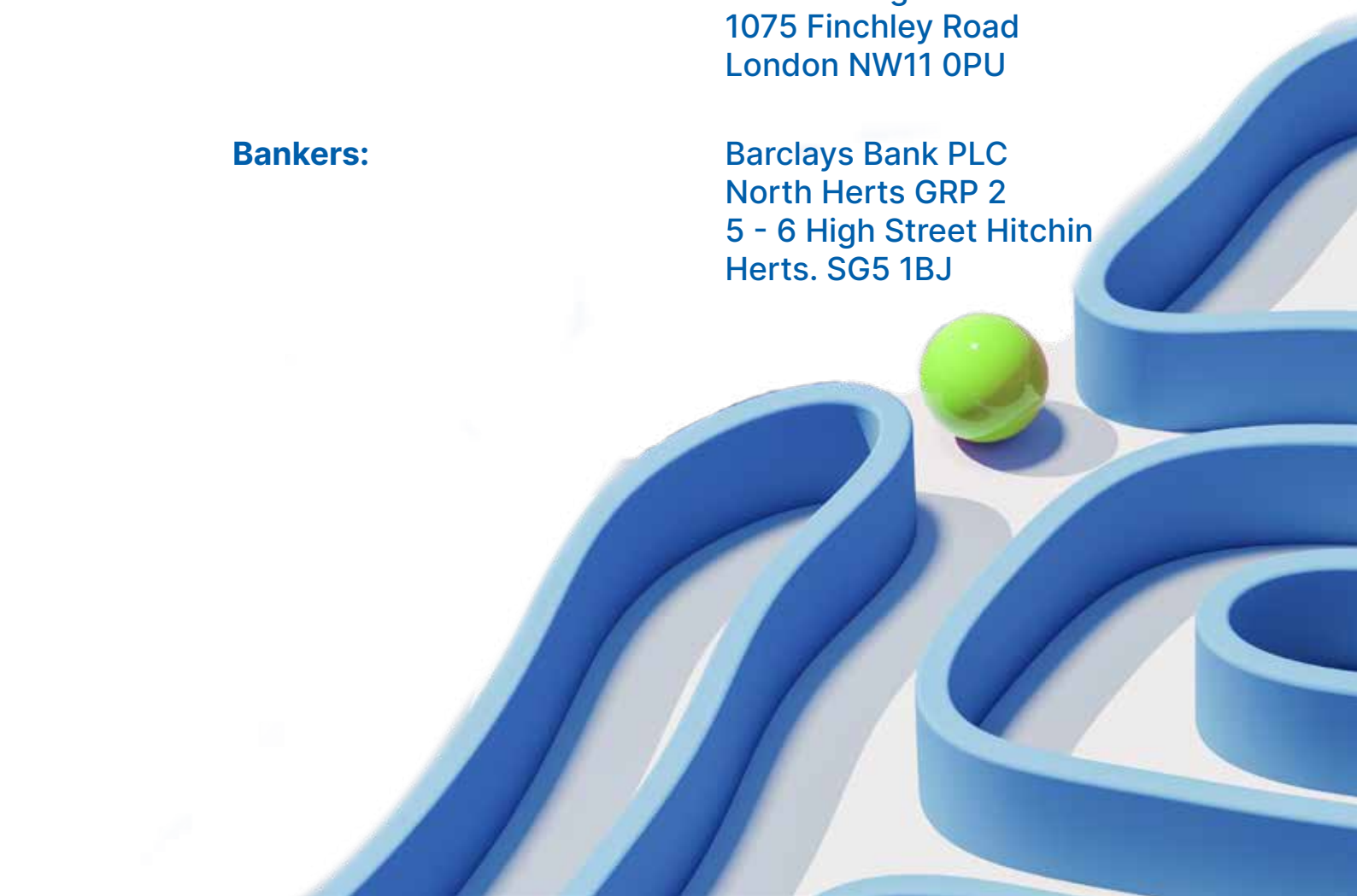
15. Related Party Transactions

No transactions with related parties were undertaken such as are required to be disclosed under FRS102.

ADMINISTRATIVE INFORMATION

Registered Charity Name:	Children Ahead Ltd
Registered Charity Number:	1138140
Company Registration Number:	07303421

Registered Office Address:	Lower Ground Floor 91 – 93 Stamford Hill London N16 5TP
Trustees:	Mr Jehudah Baumgarten (resigned 18th February 2025) Mrs Esther Issacharoff Mr Israel Kahan Mr Ahron Klein Mr Samuel Spitzer Mrs Hindy Rand (appointed 18th February 2025)
Auditor:	Cohen Arnold New Burlington House 1075 Finchley Road London NW11 0PU
Bankers:	Barclays Bank PLC North Herts GRP 2 5 - 6 High Street Hitchin Herts. SG5 1BJ



CHILDREN AHEAD LTD

England & Wales - Charity number 1138140

Accounts

Children Ahead



TUNING IN

ANNUAL REPORT AND ACCOUNTS 2022-2023

CHAIR'S STATEMENT

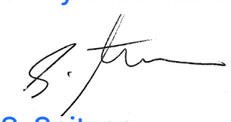
THE WORLD IS A NOISY PLACE, GETTING EVER LOUDER. FINDING ONE'S VOICE IS A CHALLENGE, MORE SO WHEN YOU'RE A CHILD STRUGGLING WITH DEVELOPMENTAL, LEARNING OR EMOTIONAL DIFFICULTIES.

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

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

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

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



S. Spitzer



MISSION

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

VISION

TO PROVIDE TAILORED SUPPORT TO CHILDREN AND FAMILIES AT AN EARLY STAGE AND ENSURE THAT THEY HAVE THE NECESSARY SKILLS TO FACE THE FUTURE WITH CONFIDENCE.



OUR CHARITABLE OBJECTIVES

- To advance the education of children by providing and assisting in the provision of facilities, resources and therapies for education.
- To promote social inclusion for the public benefit by preventing children from becoming socially excluded, relieving the needs of those children who are socially excluded and assisting them to integrate into society.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Children Ahead Limited is a registered charity and a company limited by guarantee.

The Trustees are responsible for governance of the organisation. Induction and training are provided for new trustees. None of the trustees have any beneficial interest in the charity

OUR STRATEGIC AIMS

- To support children with learning and emotional difficulties to achieve their personal best, by providing integrated interventions for their development
- To empower parents and families of children with learning and emotional difficulties to take an active role in their children's education, health and wellbeing
- To give schools and teachers the skills and resources they need to identify, refer and support children with learning and emotional difficulties
- To work with public sector partners to design and develop services that meet the needs of children with learning and emotional difficulties

The trustees are satisfied that the services we deliver meet our charitable objectives and the public benefit and equalities guidance as defined in section 17 of the Charities Act 2011 and the Equalities Act 2010.





SERVICES

MENTAL HEALTH

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

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

OUTCOMES:

IMPROVED

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

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

Mrs R.G

HOW WE HELP:

CLINICAL SUPPORT:

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

EARLY INTERVENTION:

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

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



SERVICES

SPEECH AND LANGUAGE THERAPY

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

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

OUTCOMES:

IMPROVED

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

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

Miriam, 11.

HOW WE HELP:

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



SERVICES

OCCUPATIONAL THERAPY

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

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

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

HOW WE HELP:

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

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

OUTCOMES:

IMPROVED

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

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

Pinny, 7.



ALTERNATIVE THERAPIES

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

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



THERAPEUTIC CHESS GROUPS

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

OUTCOMES:

IMPROVED

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



THERAPEUTIC SINGING GROUPS

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

OUTCOMES:

IMPROVED

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

PARENT SUPPORT SERVICE

We see the vital role parents play in being involved in their children's emotional and developmental journeys.
We invite parents to come along with their children to therapy so they can incorporate activities within the comfort of their home and ensure progress in between sessions.



WORKSHOPS

Our specific workshops on different difficulties that children experience, not only builds parental awareness of the child's difficulty but also provide a peer support network of other parents facing similar situations. Parents gain validation, encouragement and fresh tools to support their children and themselves.

ADVICE-LINE

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

ASD SUPPORT

We offer an interactive parent forum for parents of children on the autistic spectrum. Parents gain skills, understanding and peer support on a weekly basis.

A qualified counsellor runs a virtual course to guide parents on how to balance understanding and managing their autistic child, his/her siblings and caring for themselves.

ACHIEVEMENT AND PERFORMANCE

WHO WE HAVE WORKED WITH THIS YEAR:

139
children with sensory and motor skills difficulties

229
children with emotional/ mental health difficulties

224
children with speech and language difficulties

140
children with learning and cognitive difficulties

659
parents of children with learning or emotional difficulties

27
schools

FINANCIAL REVIEW

The Trustees are happy to report continued development and expansion which resulted in turnover increased to £1,237,483. Securing funding to facilitate organisation running and growth has continued to be challenging during the cost of living crisis, and we are indebted to both our longstanding supporters who have stood behind us through the years, and the new funders who have enabled more recent service development.

The year ended with a surplus of £5,414.

The Trustees gratefully acknowledge that the outstanding impact and achievement of the organisation are largely due to the substantial and generous support of the following charitable trusts and foundation: BA Better World Community Fund, The City Bridge Trust, BBC Children in Need, Compass Wellbeing CIC, Delapage Ltd, Family Action, The Maurice Wohl Charitable Foundation, Comic Relief, The Kirsh Foundation, LB Hackney, The Childhood Trust, The National Lottery Community Fund, The Edward Gostling Foundation, The Henry Smith Foundation, The Lewin Trust, The Merchant Taylors' Foundation, The Philip Oppenheimer Foundation and other anonymous supporters and community donors.

RESERVES POLICY

The trustees aim to hold free reserves at a level sufficient to protect services and ensure adequate cashflow for the organisation's needs. The aspiration is for this to be at a level of at least 3 months (but no more than 12 months') equivalent of the charity's unrestricted operating costs. The Charity's reserves have not yet reached that level; however, we note that at no time has there been a cashflow risk to the organisation. As at 31st July 2023 the organisation's reserves have risen to £177,933.

PUBLIC BENEFIT

The Trustees confirm their compliance with the duty to have due regard to the Public Benefit guidance published by the Charity Commission as well as the Equalities Act 2010 when reviewing the Charity's aims and objectives and in planning future activities.

RISK MANAGEMENT

The Trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity and safeguarding of its beneficiaries. The trustees are satisfied that these systems and procedures mitigate any perceived risks.

RESPONSIBILITIES OF THE TRUSTEES

The Trustees (who are also directors for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITOR

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and

- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to small companies exemption.

APPROVAL

This report was approved by the trustees on 10 April 2024 and signed on their behalf by:



Mr S Spitzer

Director - Trustee

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

OPINION

We have audited the financial statements of Children Ahead Limited (the 'charity') for the year ended 31 July 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice)

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 July 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

- Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity through discussion with the trustees and identified financial reporting legislation and charity legislation as being most significant to these financial statements.

- We communicated these identified frameworks amongst our audit team and remained alert to any indications of non-compliance throughout the audit. We ensured that the engagement team had sufficient competence and capability to identify or recognise non-compliance with the laws and regulations.

- We discussed with the trustees the policies and procedures regarding compliance with these legal and regulatory frameworks.

- We assessed the susceptibility of the charity's financial statements to material misstatement due to non-compliance with legal and regulatory frameworks, including how fraud might occur, by enquiry with the trustees during the planning and finalisation phases stages of our audit. The susceptibility to such material misstatement was determined to be low.

- Based on this understanding, we designed our audit procedures to identify non-compliance with the identified legal and regulatory frameworks, which were part of our procedures on the related financial statement items.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

USE OF OUR REPORT

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

David Goldberg (Senior Statutory Auditor)

For and on behalf of
Cohen Arnold
Chartered accountants & statutory auditor
New Burlington House
1075 Finchley Road
London NW11 0PU

11 April 2024

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

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

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

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

BALANCE SHEET AS AT 31 JULY 2023

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

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

These financial statements were approved by the board of trustees and authorised for issue on 10 April 2024, and are signed on behalf of the board by:



Mr S Spitzer
Director - Trustee

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 JULY 2023

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

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

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 JULY 2023

1. Accounting Policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The financial statements are prepared in Sterling, which is the functional currency of the entity.

Public Benefit Entity

The charitable company meets the definition of a public benefit entity under FRS 102.

Going Concern

The trustees consider that there are no material uncertainties about the charitable company'sability to continue as a going concern.

Judgements and key sources of uncertainty

The trustees do not consider that there are any judgements and key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Expenditure

Expenditure is recognised once there is a legal constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of activities and services undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function (support costs), is apportioned on the following basis which are an estimate, based on the use by each activity of staff time or other overhead costs, of the amount attributable to each activity.

Children's Intervention	53%
School Support and Training	11%
Wohl Parents Resource Centre	25%
Support Costs	11%

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff, of the amount attributable to each activity.

Children's intervention	60%
School Support and Training	16%
Wohl Parents Resource Centre	24%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

A detailed breakdown of support costs and their allocation to each activity is provided in note 3.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - over 3 years

Furniture - over 5 years

2. Donations and Legacies

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

3. Income from Charitable Activities

Grants receivable **Children's Intervention**	**Unrestricted Funds £**	**Restricted Funds £**	**Total 2023 £**	Total 2022 £
Awards for All		**10,000**	**10,000**	
BA Better World Community Fund		**15,310**	**15,310**	
BBC Children in Need		**26,100**	**26,100**	25,600
Cheshire community foundation				3,120
City Bridge Trust		**55,696**	**55,696**	50,000
Clothworkers Ltd				9,800
Comic Relief		**10,444**	**10,444**	30,990
Compass Wellbeing CIC		**49,608**	**49,608**	
Coronavirus Job Retention Scheme				4,280
Family Action		**25,000**	**25,000**	
London Borough of Hackney	**20,000**		**20,000**	20,000
Julia and Hans Rausing Trust via The Big Give				10,000
NHS North East London ICB	**55,345**		**55,345**	
Peoples postcode trust				9,790
The Cherry Foundation				6,000
The Childhood Trust via The Big Give		**45,000**	**45,000**	10,000
The Edward Gostling Foundation		**10,000**	**10,000**	
The Expat Foundation				6,500
The Henry Smith Foundation		**25,000**	**25,000**	
The Kirsh Foundation		**15,000**	**15,000**	20,000
The Lewin Trust		**17,675**	**17,675**	
The Maurice Wohl Charitable Foundation		**87,500**	**87,500**	75,000
The Merchant Taylors' Foundation		**3,000**	**3,000**	
The Philip Oppenheimer Foundation		**6,000**	**6,000**	
Smaller Grants		**25,156**	**25,156**	46,989
User contributions	**348,844**		**348,844**	422,455
	424,189	**426,489**	**850,678**	750,524
Wohl Parents Resource Centre				
Awards for All				10,000
Comic Relief		**2,612**	**2,612**	3,000
Coronavirus Job Retention Scheme				3,369
Sport England Consortium		**8,060**	**8,060**	4,030
The Screwfix Foundation		**5,000**	**5,000**	
User Contributions	**14,093**		**14,093**	15,391
	14,093	**15,672**	**29,765**	35,790
Schools Support and Training				
Comic Relief				1,575
Delapage Ltd		**20,155**	**20,155**	97,188
User Contributions	**22,225**		**22,225**	2,073
	22,225	**20,155**	**42,380**	100,836
	460,507	**462,316**	**922,823**	887,150

4. Analysis of Expenditure

	Raising funds £	Children's Intervention £	Wohl Parent Resource Centre £	Schools Support & Training £	Governance £	Support Costs £	2023 £	2022 £
Direct Expenditure								
Staff Costs	**9,392**	**805,242**	**48,997**	**28,513**	**164**	**29,426**	**921,734**	921,568
Premises Costs	**3,166**	**56,535**	**22,687**	**11,375**		**11,376**	**105,139**	77,828
Office Running Costs	**3,909**	**19,156**	**7,904**	**4,197**		**8,488**	**43,654**	38,496
Therapy Equipment		**5,872**	**382**				**6,254**	7,889
Publicity	**3,733**	**4,936**	**1,103**	**974**		**631**	**11,377**	11,978
Training & Events			**20,037**	**80,053**			**100,090**	81,245
Legal and Professional Fees	**120**	**355**	**147**	**74**		**522**	**1,218**	5,273
Accountancy & Audit Fees					**6,000**		**6,000**	6,000
Other Expenses	**566**	**8,824**	**3,666**	**1,931**		**1,728**	**16,715**	6,364
Depreciation	**605**	**13,207**	**3,192**	**1,521**		**1,363**	**19,888**	13,831
Total Expenditure (by cost centre)	**21,491**	**914,127**	**108,115**	**128,638**	**6,164**	**53,534**	**1,232,069**	1,170,472
Staff Costs		**17,656**	**7,062**	**4,708**		**(29,426)**		
Premises Costs		**6,826**	**2,730**	**1,820**		**(11,376)**		
Office Running Costs		**5,093**	**2,037**	**1,358**		**(8,488)**		
Publicity		**379**	**151**	**101**		**(631)**		
Legal and Professional Fees		**313**	**125**	**84**		**(522)**		
Other Expenses		**1,037**	**415**	**276**		**(1728)**		
Depreciation		**818**	**327**	**218**		**(1,363)**		
Governance Costs		**3,699**	**1,479**	**986**	**(6,164)**			
Total support costs		**35,821**	**14,326**	**9,551**				
Total resources expended (including support costs)	**21,491**	**949,948**	**122,441**	**138,189**			**1,232,069**	1,170,472

5. Net income for the year

	2023	2022
This is stated after charging:	£	£
Depreciation	**19,888**	13,831
Employer's Pension contributions	**477**	714
	20,365	14,545

6. Audit Fees

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

7. Staff costs and emoluments

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

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

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

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

No trustees received any remuneration during the period. The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

Key management personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total remuneration paid to key management personnel for services provided to the charity was £66,943 (2022: £96,563)

8. Tangible fixed assets

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

9. Debtors

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

10. Creditors: Amounts falling due within one year

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

11. Unrestricted/Restricted income funds

Unrestricted income funds (Current Year)	Balance at 1 Aug 2022 £	Income £	Expenditure £	Balance at 31 July 2023 £
	165,620	**775,167**	**768,854**	**171,933**

Unrestricted income funds (Prior Year)	Balance at 1 Aug 2021 £	Income £	Expenditure £	Balance at 31 July 2022 £
	164,754	752,655	751,789	165,620

Restricted income funds (Current Year)	Balance at 1 Aug 2022 £	Income £	Expenditure £	Balance at 31 July 2023 £
	899	**462,316**	**463,215**	

Restricted income funds (Prior Year)	Balance at 1 Aug 2021 £	Income £	Expenditure £	Balance at 31 July 2022 £
		419,582	418,683	899

12. Analysis of net assets between funds.

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

Analysis of net assets between funds (Prior Year)	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	29,649		29,649
Current assets	206,709	899	207,608
Creditors less than 1 year	(70,738)		(70,738)
Net assets	165,620	899	166,519

13. Company Limited by guarantee

Every Member of the Charity has undertaken to pay such an amount as may be required not exceeding £1 towards the Charity's assets if the Charity should be wound up.

14. Operating Lease Commitments

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

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

15. Related Party Transactions

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

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Name:	Children Ahead Ltd
Registered Charity Number:	1138140
Company Registration Number:	7303421
Registered Office Address:	Lower Ground Floor 91-93 Stamford Hill London N16 5TP
Trustees:	Mr Jehudah Baumgarten Mrs Esther Issacharoff Mr Israel Kahan Mr Ahron Klein Mr Samuel Spitzer
Auditors:	Cohen Arnold New Burlington House 1075 Finchley Road London NW11 0PU
Solicitors:	Rook Irwin Sweeney 107 111 Fleet Street London, EC4A 2AB
Bankers:	Barclays Bank PLC North Herts GRP 2 5-6 High Street Hitchin Herts. SG5 1BJ



CHILDREN AHEAD LTD

England & Wales - Charity number 1138140

Accounts

CONNECTING THE DOTS





ANNUAL REPORT AND ACCOUNTS 2021-2022

Children Ahead

CHAIR'S STATEMENT

Learning difficulties or emotional issues are catch-all descriptions of struggles that children put up with.

But life is much messier than that. Difficulties are not usually neatly labelled and clearly presented.

Like in Bina's case, they're a mush of 'super-bright kid' but 'struggles to express herself clearly', 'does well on exams' but 'very poorly on group assignments', 'asks great questions' but then 'tunes out completely' 'can focus for hours sometimes' but 'easily becomes angry or hyper', 'loves schmoozing to adults', but 'struggles to make friends in her peer group'.

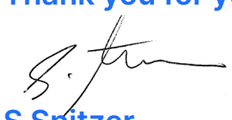
What Bina, and the 665 children who were supported by Children Ahead this year needed, is someone to connect the dots. To understand the underlying issue and set up a workable intervention plan.

For Bina it was relatively simple. Weekly occupational therapy helped improve her sensory processing, which in turn helped her cope with group activities and other previously overstimulating environments. She now has a sensory diet plan at home, designed to integrate her tendency to avoid sensory input. She is now doing so much better at school and with her friends. She comes across as friendly, grounded and comfortable in her own skin.

Shimi's journey was more circuitous. Psychotherapy for anxiety symptoms uncovered severe early-childhood trauma due to parental illness. Multi-agency work was needed to help both Shimi and his family hold and process their harrowing experiences. It has been a painful but rewarding journey to ultimate connection and recovery.

We are pleased to present 'Connecting the Dots', our annual report for 2022 which gives an overview of the multi faceted nature of our service.

Thank you for your investment and support



S Spitzer
Chair



OUR VISION

To support children with learning difficulties and mental health issues and their families, to live fulfilling, independent and successful lives.

OUR MISSION

To provide tailored support to children and families at an early stage and ensure that they have the necessary skills to face the future with confidence.

OUR CHARITABLE OBJECTIVES

- To advance the education of children by providing and assisting in the provision of facilities, resources and therapies for education.
- To promote social inclusion for the public benefit by preventing children from becoming socially excluded, relieving the needs of those children who are socially excluded and assisting them to integrate into society.

OUR STRATEGIC AIMS

- To support children with learning difficulties to achieve their personal best, by providing integrated interventions for their development
- To empower parents and families of children with learning difficulties to take an active role in their children's education, health and wellbeing
- To give schools and teachers the skills and resources they need to identify, refer and support children with learning and emotional difficulties
- To work with public sector partners to design and develop services that meet the needs of children with learning and emotional difficulties

The trustees are satisfied that the services we deliver meet our charitable objectives and the public benefit and equalities guidance as defined in section 17 of the Charities Act 2011 and the Equalities Act 2010.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Children Ahead Limited is a registered charity and a company limited by guarantee.

The Trustees are responsible for governance of the organisation. Induction and training are provided for new trustees. None of the trustees have any beneficial interest in the charity.



ACHIEVEMENT AND PERFORMANCE

143 CHILDREN WITH SENSORY AND MOTOR SKILLS DIFFICULTIES

137 CHILDREN WITH LEARNING AND COGNITIVE DIFFICULTIES

223 CHILDREN WITH EMOTIONAL/MENTAL HEALTH DIFFICULTIES

32 SCHOOLS

638 PARENTS OF CHILDREN WITH LEARNING OR EMOTIONAL DIFFICULTIES

162 CHILDREN WITH SPEECH AND LANGUAGE DIFFICULTIES

MENTAL HEALTH SERVICES

A staggering 1 in 6 children are experiencing mental health issues. But, with local care commissioning services spending less than 1% of their overall budget on children`s mental health services, a lack of provisions for mental health support is sadly not a new challenge

Nathan, 8 years old, was anxious. “I’m worried about everything... I feel like crying so many times and that’s so weird...”

Our sessions are tailor-made for each child to build resilience, self-esteem, self-confidence and the ability to manage their emotions in a healthy manner.

We provide the appropriate intervention

- Individual art/play/music psychotherapy sessions for children
- One-to-one mentoring and befriending sessions
- Emotional skills groups for children
- An advice line for parents
- Systemic Therapy

Nathan is no longer sad.
“When I start to feel a worry I tell it to wait for “worry-time” with Mum. That works for me and now I feel much better and I play a lot more with my friends.”

This year we supported 223 children like Nathan, suffering from anxieties, phobias, depression, PTSD, OCD and other emotional and mental health difficulties.

SPEECH AND LANGUAGE SERVICES

7% of 5 year old children starting school in England have significant difficulties with speech and language

"When I'm not sure my answer to the question is right, I just want to listen. I don't want kids laughing when I speak"

Rina, 9



We provided Rina with:

- A screening and assessment
- Individual speech and language therapy sessions
- Social Communication Groups

Our sessions build each child's language and communication skills so their vocabulary is expanded and their sequencing and social skills improved. They build their self-confidence so they can express their feelings and are able to comfortably participate in class.

Rina confidently joins group discussions! "It's not that I didn't have the words, I just couldn't find them. Now I know I can speak like everyone else!"

This year we supported 162 children like Rina, challenged by social awkwardness, word retrieval problems, developmental language impairment and other speech developmental issues

OCCUPATIONAL THERAPY SERVICES

This year we supported 143 children like Shai, challenged by clumsiness, fine and gross motor skills difficulties, sensory processing problems and other sensory and motor developmental issues.



20% of children with learning disabilities and mental health issues are struggling with weight/fitness issues and are at a greater risk of obesity.

Was Shai made to be clumsy?
"I can't stand school. When I cut, it's crooked, when I write, it's messy and no one understands, when I throw a ball, I miss."

Shai received a combination of:

- Screening and assessment
- Individual occupational therapy sessions
- Individual physiotherapy sessions
- Motor skills/exercise groups

Focusing on each child's individual targets, our occupational therapy and exercise sessions build core muscle strength so children can balance, do regular physical activities, become fit and thereby reduce stress and improve their self-esteem. It also improves their organisational and focussing abilities, impacting their academic performance.

"It's kinda strange. I did lots of exercises and I feel stronger and better....but also my teacher couldn't believe I had written so clearly. Best is I properly join sports now and that's the coolest!!!"

LEARNING AND COGNITIVE SUPPORT

Henny was failing at school. Her teachers and parents were at a loss, having tried a range of interventions and behaviour charts. She was so smart, was she just lazy?

A specialist teacher gave Henny a full assessment, connecting her various learning difficulties to her core issues. Together they set out a realistic 2-week teaching plan with appropriate targets.

Henny struggled with memory and retention and the teaching plan included regular exercises to improve these skills.

Henny reached her goals, supported by her parents and teaching assistant. She came back to the specialist teacher beaming with achievement and ready for the challenge of the new set of targets.



PARENT SUPPORT SERVICE

We see the vital role parents play in being involved in their children's emotional and developmental journeys. We invite parents to come along with their children to therapy so they can incorporate activities within the comfort of their home and ensure progress in between sessions.



WORKSHOPS

Our specific workshops on different difficulties that children experience, not only builds parental awareness of the child's difficulty but also provide a peer support network of other parents facing similar situations. Parents gain validation, encouragement and fresh tools to support their children and themselves.

"Shani is utterly frustrating – I don't think anyone could understand what we live through"

ADVICE LINE

"My child is d.i.f.f.i.c.u.l.t – is this normal?"



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

ASD SUPPORT

We offer an interactive parent forum for parents of children on the autistic spectrum. Parents gain skills, understanding and peer support on a weekly basis. A qualified counsellor runs a virtual course to guide parents on how to balance understanding and managing their autistic child, his/her siblings and caring for themselves.

"Yonah was just diagnosed with Autism. Where do we start?"

ALTERNATIVE THERAPIES

Therapeutic singing groups

This year we launched therapeutic singing groups. Focused on children with emotional regulation difficulties, the groups of 10 children are led by 2 psychotherapists – a musician and voice trainer.

The children learn how to sing and how to regulate their breathing in order to maximise their voices.

We have seen incredible results in children with the most complex behavioural problems.

The children have gained skills to:

- **Navigate complex social situations**
- **Self-regulate their emotions**
- **Increase their happiness**
- **Improve their self-esteem and self-confidence**



Therapeutic chess groups

Our chess champion, who is a qualified chess instructor, teaches pairs of children struggling with learning and/or social and behavioural problems how to play chess.

Just a game?

The children who joined the chess groups reported their new abilities to:

- **Take turns**
- **Lose fairly**
- **Interact with peers appropriately**
- **Improve their cognitive and strategic planning abilities**
- **Improve their academic achievement**
- **Improve their self-esteem and self-confidence**

All in a playful setting!



FINANCIAL REVIEW

The Trustees are happy to report continued development and expansion which resulted in turnover increased to £1,172,237. This is a momentous year for the charity; the first time that its turnover exceeded £1million since its inception 12 years ago. Securing funding to facilitate organisation running and growth has continued to be challenging during the start of the cost of living crisis, and we are indebted to both our longstanding supporters who have stood behind us through the years, and the new funders who have enabled more recent service development. The year ended with a surplus of £1,765. Whilst this is a lower surplus than in the past, this is largely due to the timing of income and expenditure this year. The Trustees gratefully acknowledge that the outstanding impact and achievement of the organisation are largely due to the substantial and generous support of the following charitable trusts and foundations: The City Bridge Trust, BBC Children in Need, Delapage Ltd, The Maurice Wohl Charitable Foundation, Comic Relief, The Kirsh Foundation, East End Community Foundation, LB Hackney, MIND, The Childhood Trust, Clothworkers, Julia and Hans Rausing Trust, People's Postcode Trust, The National Lottery Community Fund and other anonymous supporters and community donors.

RESERVES POLICY

The trustees aim to hold free reserves at a level sufficient to protect services and ensure adequate cashflow for the organisation's needs. The aspiration is for this to be at a level of at least 3 months (but no more than 12 months') equivalent of the charity's unrestricted operating costs. The Charity's reserves have not yet reached that level; however, we note that at no time has there been a cashflow risk to the organisation. As at 31st July 2022 the organisation's reserves have risen to £166,519. The trustees are confident about achieving their goal of holding reserves equivalent to 3 months unrestricted operating costs within the next 2 financial years and have taken concrete steps to secure this.

PUBLIC BENEFIT

The Trustees confirm their compliance with the duty to have due regard to the Public Benefit guidance published by the Charity Commission as well as the Equalities Act 2010 when reviewing the Charity's aims and objectives and in planning future activities.

RESPONSIBILITIES OF THE TRUSTEES

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

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

In preparing these financial statements, the trustees are required to:
-select suitable accounting policies and then apply them consistently;
-observe the methods and principles in the applicable Charities SORP;
-make judgments and accounting estimates that are reasonable and prudent;
-prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITOR

Each of the persons who is a trustee at the date of approval of this report confirms that:so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to small companies exemption.

APPROVAL

This report was approved by the trustees on 26th April 2023 and signed on their behalf by:



Mr S Spitzer
Director - Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHILDREN AHEAD LIMITED YEAR ENDED 31 JULY 2022

Opinion

We have audited the financial statements of Children Ahead Limited (the 'charity') for the year ended 31 July 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice)In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 July 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;

- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;

- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements;

- and the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

- the financial statements are not in agreement with the accounting records and returns; or

- certain disclosures of trustees' remuneration specified by law are not made; or

- we have not received all the information and explanations we require for our audit; or

- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the company, and determined that the most relevant to the presentation of the financial statements are those that relate to the reporting legislation (UK GAAP and the Companies Act 2006), the relevant tax regulations in the United Kingdom, the Landlord and Tenant Act, the UK General Data Protection Regulation (GDPR), Health & Safety Regulations and the Bribery Act. We understood how the company is complying with those frameworks through discussion with the trustees and senior management, and by identifying the company's policies and procedures regarding compliance with laws and regulations. We also identified those members of management who have the primary responsibility for ensuring compliance with laws and regulations, and for reporting any known instances of non-compliance to the trustees. We communicated these identified frameworks amongst our audit team and remained alert to any indications of non-compliance throughout the audit. We ensured that the engagement team had sufficient competence and capability to identify or recognise non-compliance with laws and regulations.

- We discussed with the trustees and senior management the policies and procedures regarding compliance with these legal and regulatory frameworks.

- We assessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur, by reviewing the company's identified risks and enquiry with the trustees and senior management during the planning and finalisation phases of our audit. The susceptibility to such material misstatement was determined to be low.

- Based on this understanding we designed our audit procedures to identify non-compliance with the identified legal and regulatory frameworks, which were part of our procedures on the related financial statement items. Our procedures included reviewing the company's internal controls policies and procedures, reviewing the minutes of board meetings and correspondence with regulatory bodies including HMRC, testing transactions outside the normal course of the business and journal entries, and discussions with the trustees and senior management.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However,

future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

USE OF OUR REPORT

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

David Goldberg (Senior Statutory Auditor)

For and on behalf of

Cohen Arnold
Chartered accountants & statutory auditor
New Burlington House
1075 Finchley Rooad
London NW11 0PU
26th April 2023

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

	Notes	Unrestricted funds	Restricted Funds	Total Funds 2022	Unrestricted funds	Restricted Funds	Total Funds 2021
		£	£	£	£	£	£
INCOME FROM							
Donations and Legacies		**285,087**		**285,087**	117,032		117,032
Charitable Activities	2						
Children's Intervention		**446,735**	**303,789**	**750,524**	423,785	354,086	777,871
Schools Support & Training		**2,073**	**98,763**	**100,836**	50,830		50,830
Wohl Parents Resource Centre		**18,760**	**17,030**	**35,790**	13,300	27,000	40,300
Total income		**752,655**	**419,582**	**1,172,237**	604,947	381,086	986,033
EXPENDITURE ON	3						
Raising Funds		**20,688**		**20,688**	17,183		17,183
Charitable Activities							
Children's Intervention		**594,138**	**303,789**	**89,927**	386,248	354,086	740,334
Schools Support & Training		**37,693**	**97,864**	**135,557**	95,800		95,800
Wohl Parents Resource Centre		**99,270**	**17,030**	**116,300**	69,403	27,000	96,403
Total Expenditure		**751,789**	**418,683**	**1,170,472**	568,634	381,086	949,720
Net income for the year	4	**866**	**899**	**1,765**	36,313		36,313
Reconciliation of Funds							
Total funds brought forward		**164,754**		**164,754**	128,441		128,441
Total funds carried forward		**165,620**	**899**	**165,519**	164,754		164,754

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

The notes on pages 34 to 43 form part of these financial statements

BALANCE SHEET AS AT 31 JULY 2022

	Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Tangible assets	7		**29,649**		13,271
CURRENT ASSETS					
Debtors	8	**169,254**		98,557	
Cash at bank and in hand		**38,354**		177,795	
		207,608		276,352	
Liabilities					
Creditors: amounts falling due within one year	9	**(70,738)**		(124,869)	
Net current assets			**136,870**		151,483
Total assets less current liabilities			**166,519**		164,754
Net assets			**166,519**		164,754
FUNDS					
Restricted income funds	10		**899**		
Unrestricted income funds			**165,620**		164,754
Total Charity Funds			**166,519**		164,754

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

These financial statements were approved by the board of trustees and authorised for issue on 26th April 2023, and are signed on behalf of the board by:

Mr S Spitzer
Director - Trustee

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 JULY 2022

	2022 £	2021 £
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	**1,765**	36,313
Adjustments for:		
Depreciation of tangible fixed assets	**13,831**	10,907
Changes in:		
Trade and other debtors	**(70,697)**	(39,608)
Trade and other creditors	**(54,132)**	71,796
Cash generated from operations	**(109,233)**	79,408
Net cash from operating activities	**(109,233)**	79,408
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible fixed assets	**30,208**	(4,785)
Net cash used in investing activities	**30,208**	(4,785)
NET INCREASE IN CASH AND CASH EQUIVALENTS	**(139,441)**	74,623
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	**177,795**	103,172
CASH AND CASH EQUIVALENTS AT END OF YEAR	**38,354**	177,795

The notes on pages 34 to 43 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 JULY 2022

1. Accounting Policies

Basis of preparation
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The financial statements are prepared in Sterling, which is the functional currency of the entity.

Public Benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

Going Concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

Judgements and key sources of uncertainty

The trustees do not consider that there are any judgements and key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Expenditure

Expenditure is recognised once there is a legal constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of activities and services undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function (support costs), is apportioned on the following basis which are an estimate, based on the use by each activity of staff time or other overhead costs, of the amount attributable to each activity.

Childrens Intervention	53%
School Support and Training	11%
Wohl Parents Resource Centre	25%
Support Costs	11%

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff, of the amount attributable to each activity.

Childrens intervention	60%
School Support and Training	16%
Wohl Parents Resource Centre	24%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

A detailed breakdown of support costs and their allocation to each activity is provided in note 3.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life at a rate which the trustees assume to be most appropriate.

2. Income from Charitable Activities

Children's Intervention	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Grants receivable				
Awards for All				
BBC Children in Need		**25,600**	**25,600**	55,600
Cheshire Community Foundation		**3,120**	**3,120**	
Coronavirus Job Retention Scheme	**4,280**		**4,280**	44,496
City and Hackney CCG				32,018
City Bridge Trust		**50,000**	**50,000**	68,500
Clothworkers Ltd		**9,800**	**9,800**	
Comic Relief		**30,990**	**30,990**	38,920
East End Community Foundation including LCRF				14,800
London Borough of Hackney	**20,000**		**20,000**	20,000
Big Lottery Fund - Reaching Communities				38,076
Julia and Hans Rausing Trust via The Big Give		**10,000**	**10,000**	
Peoples postcode trust		**9,790**	**9,790**	
The Cherry Foundation		**6,000**	**6,000**	
The Childhood Trust via The Big Give		**10,000**	**10,000**	
The Expat Foundation		**6,500**	**6,500**	
The Kirsh Foundation		**20,000**	**20,000**	15,000
The Maurice Wohl Charitable Foundation		**75,000**	**75,000**	37,500
MIND				10,500
Delapage Ltd				55,000
Smaller Grants		**46,989**	**46,989**	20,190
User contributions	**422,455**		**422,455**	327,271
	446,735	**303,789**	**750,524**	777,871
Wohl Parents Resource Centre				
Awards for All		**10,000**	**10,000**	
Big Lottery Fund - Reaching Communities				7,800
MIND				10,000
Comic Relief		**3,000**	**3,000**	4,000
Coronavirus Job Retention Scheme	**3,369**		**3,369**	8,090
East End Community Foundation				5,200
Sport England Consortium		**4,030**	**4,030**	
User Contributions	**15,391**		**15,391**	5,210
	18,760	**17,030**	**35,790**	40,300
Schools Support and Training				
Comic Relief		**1,575**	**1,575**	2,100
Coronavirus Job Retention Scheme				14,832
Delapage Ltd		**97,188**	**97,188**	27,193
User Contributions	**2,073**		**2,073**	6,705
	2,073	**98,763**	**100,836**	50,830
	467,568	**419,582**	**887,150**	869,001

3. Analysis of Expenditure

	Raising funds £	Children's Intervention £	Wohl Parent Resource Centre £	Schools Support & Training £	Governance £	Support Costs £	2022 £	2021 £
Direct Expenditure								
Staff Costs	**15,682**	**764,936**	**42,465**	**36,859**	**180**	**61,446**	**921,568**	719,215
Premises Costs	**2,079**	**44,209**	**16,294**	**7,692**		**7,554**	**77,828**	94,064
Office Running Costs	**1,419**	**18,143**	**7,602**	**3,658**		**7,674**	**38,496**	39,375
Therapy Equipment			**2,589**	**5,300**			**7,889**	7,991
Publicity	**831**	**4,188**	**5,383**	**910**		**666**	**11,978**	4,511
Training & Events			**16,368**	**64,877**			**81,245**	52,488
Legal and Professional Fees	**36**	**636**	**264**	**132**		**4,205**	**5,273**	8,413
Accountancy & Audit Fees					**6,000**		**6,000**	5,400
Other Expenses	**191**	**3,370**	**1,409**	**802**		**592**	**6,364**	7,356
Depreciation	**450**	**8,894**	**2,505**	**1,046**		**936**	**13,831**	10,907
Total Expenditure (by cost centre)	**20,688**	**844,376**	**94,879**	**121,276**	**6,180**	**83,073**	**1,170,472**	949,720
Staff Costs		**36,868**	**14,747**	**9,831**		**(61,446)**		
Premises Costs		**4,532**	**1,813**	**1,209**		**(7,554)**		
Office Running Costs		**4,604**	**1,842**	**1,228**		**(7,674)**		
Publicity		**400**	**160**	**106**		**(666)**		
Legal and Professional Fees		**2,523**	**1,009**	**673**		**(4,205)**		
Other Expenses		**355**	**142**	**95**		**(592)**		
Depreciation		**561**	**225**	**152**		**(936)**		
Governance Costs		**3,708**	**1,483**	**989**	**(6,180)**			
Total support costs		**53,573**	**21,429**	**14,287**				
Total resources expended (including support costs)	**20,688**	**897,927**	**116,300**	**135,557**			**1,170,472**	949,720

4. Net income for the year

	2022	2021
This is stated after charging:	£	£
Depreciation	**13,831**	10,907
Employer's Pension contributions	**714**	1,884
	14,545	12,791

5. Examination Fees

	2022	2021
Fees payable for	£	£
Audit of the financial statements	**6,000**	5,400

6. Staff costs and emoluments

	2022	2021
Total staff costs were as follows:	£	£
Wages and salaries	**321,494**	213,553
Employer's Pension contributions	**714**	1,884
Sessional staff	**598,594**	522,232
Recruitment and training	**766**	2,530
	921,568	740,199

No employee received remuneration of more than £60,000 during the year (2021 - Nil).

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

	2022	2021
	No.	No.
Full time employees	**5**	3
Part time employees	**18**	17
	23	20

No trustees received any remuneration during the period. The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

Key management personnel
Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total remuneration paid to key management personnel for services provided to the charity was £96,563 (2021: 73,940)

7. Tangible fixed assets

	Equipment	Furniture	Total
	£	£	£
COST			
At 1 August 2021	12,336	62,378	74,714
Additions	11,315	18,893	30,208
At 31 July 2022	23,651	81,271	104,922
DEPRECIATION			
At 1 August 2021	10,999	50,443	61,442
Charge for the year	4,646	9,185	13,831
At 31 July 2022	15,645	59,628	75,273
NET BOOK VALUE			
At 31 July 2022	8,006	21,643	29,649
At 31 July 2021	1,337	11,934	13,271

8. Debtors

	2022	2021
	£	£
Accrued income	**63,883**	4,280
Accounts receivable	**105,371**	94,277
	169,254	98,557

9. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	**20,894**	64,598
Taxation and social security	**5,614**	(4,101)
Credit Card	**730**	872
Deferred Income	**37,500**	57,500
Accruals	**6,000**	6,000
	70,738	124,869

10.Unrestricted/Restricted income funds

Unrestricted income funds (Current Year)	Balance at 1 Aug 2021 £	Income £	Expenditure £	Balance at 31 July 2022 £
	164,754	752,655	751,789	165,620

Unrestricted income funds (Prior Year)	Balance at 1 Aug 2020 £	Income £	Expenditure £	Balance at 31 July 2021 £
	128,441	604,947	568,634	164,754

Restricted income funds (Current Year)	Balance at 1 Aug 2021 £	Income £	Expenditure £	Balance at 31 July 2022 £
		419,582	418,683	899

Restricted income funds (Prior Year)	Balance at 1 Aug 2020 £	Income £	Expenditure £	Balance at 31 July 2021 £
		381,086	381,086	

11. Analysis of net assets between funds (Current Year)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	**29,649**		**29,649**
Current assets	**206,709**	**899**	**207,608**
Creditors less than 1 year	**(70,738)**		**(70,738)**
Net assets	**165,620**	**899**	**166,519**

Analysis of net assets between funds (Prior Year)	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	13,271	13,271
Current assets	276,352	276,352
Creditors less than 1 year	(124,869)	(124,869)
Net assets	164,754	164,754

12. Company Limited by guarantee

Every Member of the Charity has undertaken to pay such an amount as may be required no exceeding £1 towards the Charity's assets if the Charity should be wound up.

13. Related Party Transactions

No transactions with related parties were undertaken such as are required to be disclosed under FRS102.

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Name:	**Children Ahead Ltd**
Registered Charity Number:	**1138140**
Company Registration Number:	**7303421**
Registered Office Address:	**Lower Ground Floor 91-93 Stamford Hill London N16 5TP**
Trustees:	**Mr Jehudah Baumgarten Mrs Esther Issacharoff Mr Israel Kahan Mr Ahron Klein Mr Samuel Spitzer**
Auditors:	**Cohen Arnold New Burlington House 1075 Finchley Road London NW11 0PU**
Bankers:	**Barclays Bank PLC North Herts GRP 2 5-6 High Street Hitchin Herts. SG5 1BJ**

CHILDREN AHEAD LTD

England & Wales - Charity number 1138140

Accounts

OUTSIDE THE LINES



ANNUAL REPORT AND ACCOUNTS 2020-2021

CHILDREN AHEAD
LEARN YOU CAN ACHIEVE

CHAIR'S STATEMENT



Lines are straight, lines are safe, but lines are also constraining. Especially so if you are fidgetier, clumsier, deeper or just different from your average child.

It's hard to stay focussed in class, when your mind is worrying about the millions of germs surrounding you and out to contaminate you. It's difficult to join the playground banter if you feel self-conscious about getting the words out right, and it feels easier to huddle on the sides reading, if you know you'll be picked last for the sports team.

At Children Ahead, we embrace those children and young people outside the lines. We help them find and shine the light on their inner strengths. We support them in reframing what they see as 'weaknesses' to just 'differences' and empower them to capitalise on these differences to become their very best selves.

Sara's 11 and is experiencing anxiety and OCD. She says weekly psychotherapy sessions 'helped me cope every day. I've learnt to train my mind to stop thinking about all the awful things that may happen and to live in the moment. I know I'm stronger than my thoughts and can control them. But the best thing is, that I can be kinder and give a listening ear to my friends who are having difficulties.'

We are pleased to present 'Outside the lines', our annual report and accounts for 2021, giving an overview of our work in supporting 623 children and young people with learning and emotional difficulties and their families through and beyond the effects of a lingering pandemic.

With requests for assistance consistently increasing, it is our funders' and supporters' generosity and vision that have given us the scope to be the dependable source of help for our growing beneficiary group.

Thank you for your support



Chair

OUR VISION

STRUGGLING CHILDREN HAVE THE OPPORTUNITIES, HELP AND RESOURCES THEY NEED TO REACH THEIR FULL POTENTIAL

OUR MISSION

TO WORK JOINTLY WITH FAMILIES, SCHOOLS AND PROFESSIONALS TO GIVE CHILDREN ADEQUATE SUPPORT – EARLY ON

OUR CHARITABLE OBJECTIVES

- To advance the education of children by providing and assisting in the provision of facilities, resources and therapies for education.
- To promote social inclusion for the public benefit by preventing children from becoming socially excluded, relieving the needs of those children who are socially excluded and assisting them to integrate into society.

OUR STRATEGIC AIMS

- To support children with learning and emotional difficulties to achieve their personal best, by providing integrated interventions for their development
- To empower parents and families of children with learning and emotional difficulties to take an active role in their children's education and health
- To give schools and teachers the skills and resources they need to identify, refer and support children with learning and emotional difficulties

The trustees are satisfied that the services we deliver meet our charitable objectives and the public benefit and equalities guidance as defined in section 17 of the Charities Act 2011 and the Equality Act 2010.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Children Ahead Limited is a registered charity and a company limited by guarantee.

The Trustees are responsible for governance of the organisation. Induction and training are provided for new trustees. None of the trustees have any beneficial interest in the charity.

ACHIEVEMENTS AND PERFORMANCE

121
CHILDREN WITH LEARNING AND COGNITIVE DIFFICULTIES

152
CHILDREN WITH SPEECH AND LANGUAGE DIFFICULTIES

212
CHILDREN WITH EMOTIONAL/ MENTAL HEALTH DIFFICULTIES

138
CHILDREN WITH SENSORY AND MOTOR SKILLS DIFFICULTIES

25
SCHOOLS

609
PARENTS OF CHILDREN WITH LEARNING OR EMOTIONAL DIFFICULTIES



MENTAL HEALTH SERVICE



At Children Ahead, as throughout the world, we are seeing mental health difficulties continually on the rise. Whatever the causes, what matters most is that there are more children needing help.

Early mental health difficulties are often chalked up to children's personality, temperament or external circumstances, with parents reassuring themselves that 'he or she will outgrow these shenanigans'.

However, with 75% of adult mental health issues starting before a child reaches their 18th birthday, timely and professional intervention is crucial to getting children on a pathway to lifelong health and wellbeing.

HOW WE HELP:

We offer intensive one–to-one psychotherapy support, counselling, mentoring and emotional skills groups for children and young people, as well as an advice line for parents. Where whole-family support is needed, we provide systemic family therapy.

We tailor our support to help each young person face their individual challenge.

OUTCOMES:

- By accessing Children Ahead's emotional wellbeing services, children and young people:

- Improve their self-esteem
- Develop their emotional wellbeing and resilience
- Increase their confidence and improve relationships
- Learn to overcome trauma and to manage anxiety in a healthy fashion

OCCUPATIONAL THERAPY SERVICE



Children need to be able to run, jump, cut, stick, write and play as they go about their day. Challenges with fine and gross motor skills and sensory processing problems affect children`s behavior, academic performance and social life as they struggle with performing daily activities.

HOW WE HELP:

We offer a comprehensive occupational therapy service in our sensory gym that includes screening, assessments and individual occupational therapy sessions, as well as motor skills groups.

The focus during both group and individual sessions is to either to improve children and young people's ability to function and perform everyday tasks or to help them self-regulate and cope with sensory stimuli so that they can learn and play without distraction.

OUTCOMES

By accessing Children Ahead's occupational therapy service, children and young people:

- Improve their independence
- Increase their concentration and focus
- Improve their planning and organisational skills
- Gain confidence and self esteem
- Increase their tolerance levels
- Improve their play skills



SPEECH AND LANGUAGE SERVICE

1 in 10 children in every Hackney classroom has a speech, language or communication difficulty. Whether it is an expressive language problem, weakness with receptive language or articulation issues, not being able to communicate well seriously impedes children's academic and social success. Feelings of frustration, anger and inadequacy often lead to isolation or behavioral trouble.

HOW WE HELP:

We offer a comprehensive speech and language therapy service that includes early screening, formal and informal assessments, and targeted individual speech and language therapy sessions, as well as social communication groups.

The focus is always on running super-fun and engaging sessions that help children and young people improve their real-time speech, language and communication skills beyond the therapy room.

OUTCOMES

By accessing Children Ahead's speech and language therapy service, children and young people:

- Improve their ability to understand themselves, others and the world around them
- Increase their confidence and self assurance
- Develop their communication skills and ability to express their needs
- Improve their relationships

PARENT RESOURCE CENTRE

We know that parents are the most important people in the lives of children and young people and we believe that parents have the ability to put their children on the path to success in life. We also know of the pain and isolation that often is parenting a child with learning, emotional or developmental difficulties.

We are here to support, guide and simply hold parents' hands as they navigate the parenting journey.

The weekly support groups have made a huge difference in our lives. Connecting and sharing with other parents who are in the same boat as us has been not only validating and healing, we actually walked away with useful tips that we are implementing with good success. This has been much more positive than expected. Thank you.

R.B.

OUR OFFER INCLUDES:

- **Resource lending library**
- **Free helpline staffed by multi-disciplinary professionals offering advice and signposting**
- **Parenting training groups and workshops**
- **Parent peer support groups and forums**

We also encourage parents to come along to their children's therapy sessions so they can incorporate activities within the comfort of their home and ensure progress with the child in between sessions.



SCHOOLS SUPPORT AND TRAINING

Children spend most of their waking hours at school. Differentiated teaching and a school environment that is accepting and tailored to students' different needs, ensures that children and young people have hope for their future.

With ever-growing numbers of students presenting with difficulties and Covid-19 impacting children's educational, social and emotional development, school staff are stretched thin in trying to meet burgeoning need.

We are here to help schools help children.

Thank you so much for Debbie's time this morning at our school. Her visits are greatly anticipated as her advice for managing students' input is always on target and perfectly straddles the line between creativity and practicality.

C.G. Senco

OUR OFFER INCLUDES:

- Training and workshops for school leaders and teaching staff on identifying and supporting developmental and emotional difficulties in a school environment
- Guidance for Sencos on implement screening and assessment tools and case management
- Support and guidance by professionals in setting up school sensory and speech and language rooms



FINANCIAL REVIEW

The Trustees are happy to report continued development and expansion which resulted in turnover increased to £986,033.

Securing funding to facilitate organisation running and growth has continued to be challenging after the initial surge of covid-emergency funds, and we are indebted to both our longstanding supporters who have stood behind us through the years, and the new funders who have enabled more recent service development and the upkeep of covid initiatives.

The year ended with a surplus of £36,313.

The Trustees gratefully acknowledge that the outstanding impact and achievement of the organisation and our ability to thrive and build through Covid-19 are largely due to the substantial and generous support of the following charitable trusts and foundation: The Big Lottery Fund, The City Bridge Trust, BBC Children in Need, The Maurice Wohl Charitable Foundation, Comic Relief, The Kirsh Foundation, East End Community Foundation, LB Hackney, Delapage Ltd, MIND, The Childhood Trust and other anonymous supporters and community donors.

RESERVES POLICY

The trustees aim to hold free reserves at a level sufficient to protect services and ensure adequate cashflow for the organisation's needs. The aspiration is for this to be at a level of at least 3 months (but no more than 12 months') equivalent of the charity's unrestricted operating costs. The Charity's reserves have not yet reached that level; however, we note that at no time has there been a cashflow risk to the organisation. As at 31st July 2021 the organisation's reserves have risen to £164,754.

PUBLIC BENEFIT

The Trustees confirm their compliance with the duty to have due regard to the Public Benefit guidance published by the Charity Commission as well as the Equality Act 2010 when reveiewing the Charity's aims and objectives and in planning future activities.

RISK MANAGEMENT

The Trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity and safeguarding of its beneficiaries. The trustees are satisfied that these systems and procedures mitigate any perceived risks.



RESPONSIBILITIES OF THE TRUSTEES

The Trustees (who are also directors for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

-select suitable accounting policies and then apply them consistently;

-observe the methods and principles in the applicable Charities SORP;

-make judgments and accounting estimates that are reasonable and prudent;

-prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITOR

Each of the persons who is a trustee at the date of approval of this report confirms that:so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; andthey have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to small companies exemption.

APPROVAL

This report was approved by the trustees on 18h May 2022 and signed on their behalf by:



Independent Auditor's Report to the Members of Children Ahead Limited Year ended 31 July 2021

Opinion

We have audited the financial statements of Children Ahead Limited (the 'charity') for the year ended 31 July 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice)In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 July 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;

- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;

- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees

determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity through discussion with the trustees and identified financial reporting legislation and charity legislation as being most significant to these financial statements.
- We communicated these identified frameworks amongst our audit team and remained alert to any indications of non-compliance throughout the audit. We ensured that the engagement team had sufficient competence and capability to identify or recognise non-compliance with the laws and regulations.
- We discussed with the trustees and senior management the policies and procedures regarding compliance with these legal and regulatory frameworks.
- We assessed the susceptibility of the charity's financial statements to material misstatement due to non-compliance with legal and regulatory frameworks, including how fraud might occur, by enquiry with the trustees during the planning and finalisation phases stages of our audit. The susceptibility to such material misstatement was determined to be low.

Based on this understanding we designed our audit procedures to identify non-compliance with the identified legal and regulatory frameworks, which were part of our procedures on the related financial statement items. Our procedures included reviewing the company's internal controls

- policies and procedures, reviewing the minutes of board meetings and correspondence with regulatory bodies including HMRC, testing transactions outside the normal course of the business and journal entries, and discussions with the trustees and senior management.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

David Goldberg (Senior Statutory Auditor)

For and on behalf of

Cohen Arnold
Chartered accountants & statutory auditor
New Burlington House
1075 Finchley Rooad
London NW11 0PU

23 May 2022

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 JULY 2021

(Incorporating the income and expenditure account)

	Notes	**Unrestricted funds**	**Restricted Funds**	**Total Funds 2021**	Unrestricted funds	Restricted Funds	Total Funds 2020
		£	**£**	**£**	£	£	£
INCOME FROM							
Donations and Legacies		**117,032**		**117,032**	183,898		183,898
Charitable Activities	2						
Children's Intervention		**423,785**	**354,086**	**777,871**	313,561	237,131	550,692
Schools Support & Training		**50,830**		**50,830**	49,668		49,668
Wohl Parents Resource Centre		**13,300**	**27,000**	**40,300**	16,305	27,857	44,162
Total income		**604,947**	**381,086**	**986,033**	563,432	264,988	828,420
EXPENDITURE ON	3						
Raising Funds		**17,183**		**17,183**	15,910		15,910
Charitable Activities							
Childrens Intervention		**386,248**	**354,086**	**740,334**	380,678	237,131	617,809
Schools Support & Training		**95,800**		**95,800**	80,106		80,106
Wohl Parents Resource Centre		**69,403**	**27,000**	**96,403**	60,141	27,857	87,998
Total Expenditure		**568,634**	**381,086**	**949,720**	536,835	264,988	801,823
Net income for the year	4	**36,313**		**36,313**	26,597		26,597
Reconciliation of Funds							
Total funds brought forward		**128,441**		**128,441**	101,844		101,844
Total funds carried forward		**164,754**		**164,754**	128,441		128,441

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

All income and expenditure derive from continuing activities.

The notes on pages 34 to 43 form part of these financial statements

BALANCE SHEET

AS AT 31 JULY 2021

	Notes	2021	2021	2020	2020
		£	£	£	£
FIXED ASSETS					
Tangible assets	7		**13,271**		19,393
CURRENT ASSETS					
Debtors	8	**98,557**		58,949	
Cash at bank and in hand		**177,795**		103,172	
		276,352		162,121	
LIABILITIES					
Creditors: amounts falling due within one year	9	**(124,869)**		(53,073)	
Net current assets			**151,483**		109,048
Total assets less current liabilities			**164,754**		128,441
Net assets			**164,754**		128,441
FUNDS					
Restricted income funds					
Unrestricted income funds	10		**164,754**		128,441
Total Charity Funds			**164,754**		128,441

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

These financial statements were approved by the board of trustees and authorised for issue on 18 May 2022, and are signed on behalf of the board by:

Mr S Spitzer

Director - Trustee

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 JULY 2021

	2021	2020
	£	£
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	**36,313**	26,597
Adjustments for:		
Depreciation of tangible fixed assets	**10,907**	12,405
Changes in:		
Trade and other debtors	**(39,608)**	41,561
Trade and other creditors	**71,796**	10,949
Cash generated from operations	**79,408**	91,512
Net cash from operating activities	**79,408**	91,512
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible fixed assets	**(4,785)**	(10,078)
Net cash used in investing activities	**(4,785)**	(10,078)
NET INCREASE IN CASH AND CASH EQUIVALENTS	**74,623**	81,434
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	**103,172**	21,738
CASH AND CASH EQUIVALENTS AT END OF YEAR	**177,795**	103,172

The notes on pages 34 to 43 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2021

1. Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The financial statements are prepared in Sterling, which is the functional currency of the entity.

Public Benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

Going Concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

Judgements and key sources of uncertainty

The trustees do not consider that there are any judgements and key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Expenditure

Expenditure is recognised once there is a legal constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.

- Expenditure on charitable activities includes the costs of activities and services undertaken to further the purposes of the charity and their associated support costs.

- Other expenditure represents those items not falling into any other heading.

Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function (support costs), is apportioned on the following basis which are an estimate, based on the use by each activity of staff time or other overhead costs, of the amount attributable to each activity.

Childrens Intervention 53%
School Support and Training 11%
Wohl Parents Resource Centre 25%
Support Costs 11%

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff, of the amount attributable to each activity.

Childrens intervention 60%
School Support and Training 16%
Wohl Parents Resource Centre 24%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

A detailed breakdown of support costs and their allocation to each activity is provided in note 3.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life at a rate which the trustees assume to be most appropriate.

2. Income from Charitable Activities

Children's Intervention	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
Grants receivable	£	£	£	£
Awards for All				10,000
BBC Children in Need		55,600	55,600	39,100
Coronavirus Job Retention Scheme	44,496		44,496	40,704
City and Hackney CCG	32,018		32,018	27,259
City Bridge Trust including LCRF		68,500	68500	12,500
Comic Relief		38,920	38,920	19,460
East End Community Foundation including LCRF		14,800	14,800	
London Borough of Hackney	20,000		20,000	20,000
Big Lottery Fund - Reaching Communities		38,076	38,076	63,801
The Kirsh Foundation		15,000	15,000	15,000
The Maurice Wohl Charitable Foundation		37,500	37,500	60,000
MIND		10,500	10,500	10,000
Delapage Ltd		55,000	55,000	
Smaller Grants		20,190	20,190	7,270
User contributions	327,271		327,271	225,598
	423,785	354,086	777,871	550,692
Wohl Parents Resource Centre				
Big Lottery Fund - Reaching Communities		7,800	7,800	13,107
MIND		10,000	10,000	10,000
Comic Relief		4,000	4,000	2,000
Coronavirus Job Retention Scheme	8,090		8,090	7,401
East End Community Foundation		5,200	5,200	
User Contributions	5,210		5,210	8,904
	13,300	27,000	40,300	41,412
Schools Support and Training				
Comic Relief		2,100	2,100	1,050
Coronavirus Job Retention Scheme	14,832		14,832	13,568
Delapage Ltd		27,193	27,193	
User Contributions	6,705		6,705	35,050
	21,537	29,293	50,830	49,668
	458,622	410,379	869,001	641,772

3. ANALYSIS OF EXPENDITURE

	Raising funds	Children's Intervention	Wohl Parent Resource Centre	Schools Support & Training	Governance	Support Costs	2021	2020
Direct Expenditure								
Staff Costs	12,204	611,457	29,857	27,566	166	37,965	719,215	620,246
Premises Costs	2,821	49,855	20,694	10,597		10,097	94,064	79,141
Office Running Costs	1,041	18,521	8,303	4,316		7,194	39,375	25,560
Therapy Equipment		7,620	371				7,991	5,314
Publicity	275	2,218	1,131	471		416	4,511	7,742
Training & Events			12,206	40,282			52,488	41,096
Legal and Professional Fees	252	4,452	1,848	923		938	8,413	2,718
Accountancy & Audit Fees					5,400		5,400	4,800
Other Expenses	221	3,900	1,680	751		804	7,356	2,801
Depreciation	369	4,255	5,090	747		446	10,907	12,405
Total Expenditure (by cost centre)	17,183	702,278	81,180	85,653	5,566	57,860	949,720	801,823
Staff Costs		22,779	9,112	6,074		(37,965)		
Premises Costs		6,058	2,423	1,616		(10,097)		
Office Running Costs		4,316	1,727	1,151		(7,194)		
Publicity		250	100	66		(416)		
Legal and Professional Fees		563	225	150		(938)		
Other Expenses		482	193	129		(804)		
Depreciation		268	107	71		(446)		
Governance Costs		3,340	1,336	890	(5,566)			
Total support costs		38,056	15,223	10,147				
Total resources expended (including support costs)	17,183	740,334	96,403	95,800			949,720	801,823

4. Net income for the year

	2021	2020
	£	£
This is stated after charging:		
Depreciation	**10,907**	12,405

5. Examination Fees

	2021	2020
	£	£
Fees payable for		
Independent Examination of the financial statements		4800
Audit of the financial statements	**5,400**	
	5,400	4800

6. Staff costs and emoluments

	2021	2020
	£	£
Total staff costs were as follows:		
Wages and salaries	**215,437**	214,513
Sessional staff	**522,232**	403,146
Recruitment and training	**2,530**	2,588
	740,199	620,247

No employee received remuneration of more than £60,000 during the year (2020 - Nil).

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

	2021	2020
	No.	No.
Full time employees	**3**	3
Part time employees	**17**	17
	20	20

No trustees received any remuneration during the period. The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

Key management personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total remuneration paid to key management personnel for services provided to the charity was £73,940 (2020: 76,517)

7. Tangible fixed assets

	Equipment	Furniture	Total
COST	**£**	**£**	£
At 1 August 2020	**10,947**	**58,981**	69,928
Additions	**1,389**	**3,396**	4,785
At 31 July 2021	**12,336**	**62,377**	74,713
DEPRECIATION			
At 1 August 2020	**9,443**	**41,092**	50,535
Charge for the year	**1,556**	**9,351**	10,907
At 31 July 2021	**10,999**	**50,443**	61,442
NET BOOK VALUE			
At 31 July 2021	**1,337**	**11,934**	13,271
At 31 July 2020	**1,504**	**17,889**	19,393

8. Debtors

	2021	2020
	£	£
Accrued income	**4280**	(7,054)
Accounts receivable	**94,277**	66,003
	98,557	58,949

9. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	**64,598**	43,376
Taxation and social security	**(4,101)**	3,961
Credit Card	**872**	936
Deferred Income	**57,500**	
Accruals	6,000	4,800
	124,869	53,073

10. Unrestricted income funds

	Balance at 1 Aug 2020	Income	Expenditure	Balance at 31 July 2021
	£	£	£	£
Unrestricted income funds (Current Year	128,441	604,947	568,634	164,754

	Balance at 1 Aug 2019	Income	Expenditure	Balance at 31 July 2020
Unrestricted income funds (Prior Year)	£	£	£	£
	101,844	563,432	536,835	128,441

	Balance at 1 Aug 2020	Income	Expenditure	Balance at 31 July 2021
Restricted income funds (Current Year)	£	£	£	£
		381,086	381,086	

	Balance at 1 Aug 2019	Income	Expenditure	Balance at 31 July 2020
Restricted income funds (Prior Year)	£	£		£
		264,988	264,988	

11. Analysis of net assets between funds

Analysis of net assets between funds (Current Year)	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	13,271	13,271
Current assets	276,352	276,352
Creditors less than 1 year	(124,869)	(124,869)
Net assets	164,754	164,754

Analysis of net assets between funds (Prior Year)	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	19,393	19,393
Current assets	162,121	162,121
Creditors less than 1 year	(53,073)	(53,073)
Net assets	128,441	128,441

12. Company Limited by guarantee

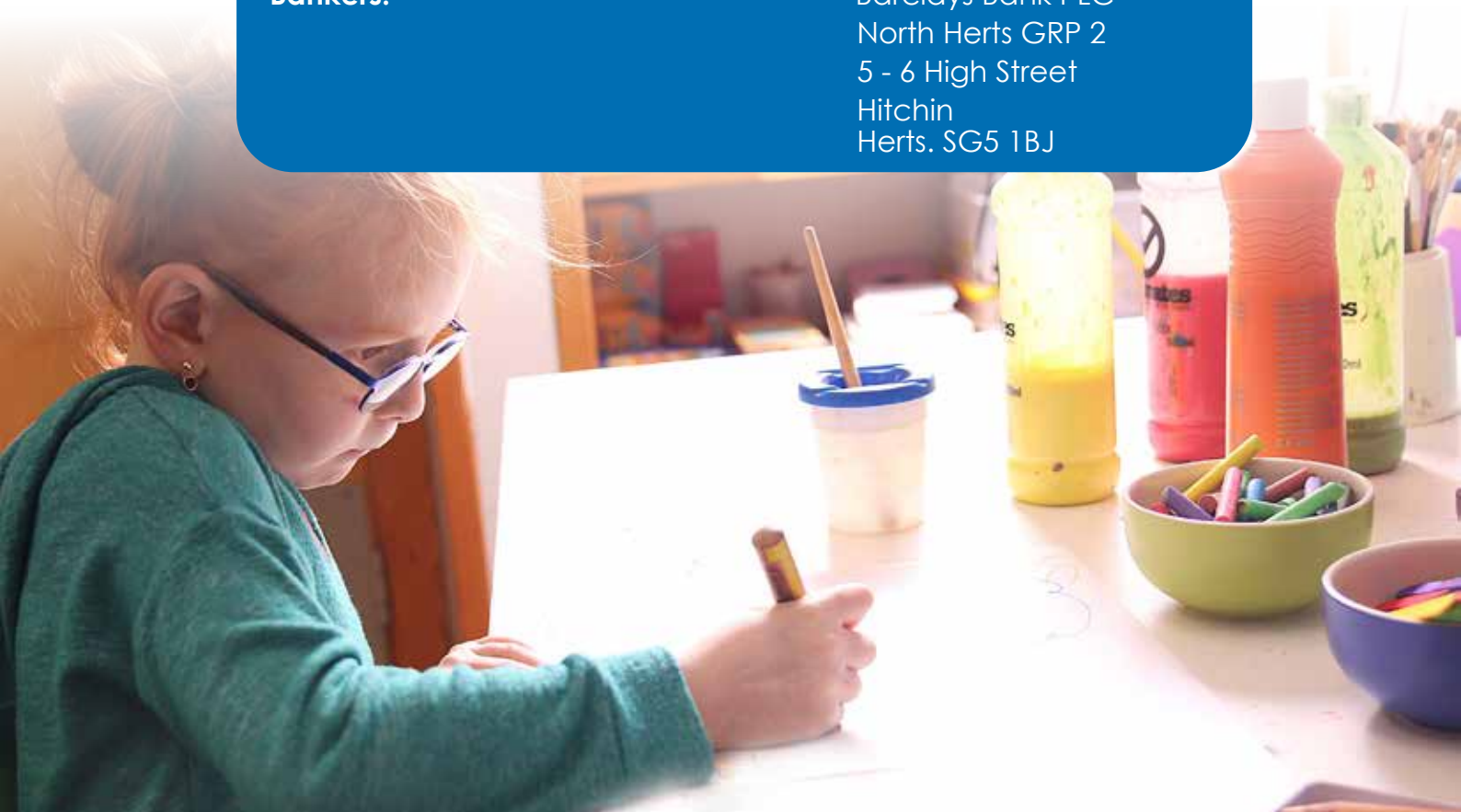
Every Member of the Charity has undertaken to pay such an amount as may be required not exceeding £1 towards the Charity's assets if the Charity should be wound up.

13. Related Party Transactions

No transactions with related parties were undertaken such as are required to be disclosed under FRS102.

ADMINISTRATIVE INFORMATION:

Registered Charity Name:	Children Ahead Limited
Registered Charity Number:	1138140
Company Registration Number:	7303421
Registered Office Address:	Lower Ground Floor 91-93 Stamford Hill London N16 6RS
Trustees:	Mr Jehudah Baumgarten Mr Israel Kahan Mr Ahron Klein Mr Samuel Spitzer
Auditors:	Cohen Arnold New Burlington House 1075 Finchley Road London NW11 0PU
Bankers:	Barclays Bank PLC North Herts GRP 2 5 - 6 High Street Hitchin Herts. SG5 1BJ



CHILDREN AHEAD LTD

England & Wales - Charity number 1138140

Accounts

CHILDREN AHEAD

UNMASKED STRENGTHS



ANNUAL REPORTS AND ACCOUNTS 2019–2020

CHAIR'S STATEMENT

We are reporting on a financial year when life as we know it, simply unraveled. Covid-19 hit Children Ahead, as it did people and organisations across the world, as a bolt from the blue.

In a matter of days, we were adapting a vibrant, face-to-face service working with hundreds of children and families, to the new and strange realities of self-isolation and social distancing.

Liba, a single mother of three children, one with severe ADHD, had every reason to fall apart when lockdown was enforced. Living in a small two-bedroom apartment, with no other adult to share the burden of care with, had life heading towards disastrous. But Liba felt listened-to and understood in the remote parenting groups organised by Children Ahead, and gained practical, targeted strategies for staying sane and positive in face of crisis.

Her son, Pini, got his own support package to help him cope. His therapist, herself working in challenging conditions during lockdown, helped plan a sensory diet that provided him with the right amount of stimulation, safely. Together with his mum she also prepared a visual timetable along with activity packages that would help the family maintain structure in the long, school-less days.

'What should have been a nightmare for us, actually turned out to be a turning point for our family' Liba shares. 'Until now, the family dynamics were such that Pini was the problem child who got lots of external input, but we didn't know how to relate to him or help him at home. Lockdown and your direct support helped us channel Pini's energy in positive ways, connected him to his sisters and reframed my role as a mother who can hold them all, guide them and help develop their resilience.'

We are pleased to share Strengths Unmasked, our annual report and accounts for 2020, uncovering some of the most magnificent positive powers that come forth when pande/mic/monium strikes.

Our funders and supporters came forward flexibly and intuitively to enable our staff to creatively and compassionately respond and adapt to arising needs, within Covid guidelines and restrictions.

Throughout the chaos, Children Ahead remained a source of comfort, stability and healing for 505 children and 488 families.

THANK YOU FOR YOUR SUPPORT



Chair


EST 19
ENGLAND
JASMINE &
APPLE BLOSSOM
CLEANSE & PROTECT
HAND WASH
ANTI-BACTERIAL

OUR MISSION

Children with learning disabilities have the opportunities, help and resources they need to reach their full potential

OUR VISION

To work jointly with families, schools and professionals to give children adequate support- early on



OUR CHARITABLE OBJECTIVES

To advance the education of children by providing and assisting in the provision of facilities, resources and therapies for education.

To promote social inclusion for the public benefit by preventing children from becoming socially excluded, relieving the needs of those children who are socially excluded and assisting them to integrate into society.

OUR STRATEGIC AIMS

- To support children with learning difficulties to achieve their personal best, by providing integrated interventions for their development
- To empower parents and families of children with learning disabilities to take an active role in their children's education and health
- To give schools and teachers the skills and resources they need to identify, refer and support children with learning disabilities

The trustees are satisfied that the services we deliver meet our charitable objectives and the public benefit and equalities guidance as defined in section 17 of the Charities Act 2011 and the Equalities Act 2010.



STRUCTURE, GOVERNANCE AND MANAGEMENT

Children Ahead Limited is a registered charity and a company limited by guarantee.

The Trustees are responsible for governance of the organisation. Induction and training are provided for new trustees. None of the trustees have any beneficial interest in the charity.

ACHIEVEMENT AND PERFORMANCE

Who we have worked with this year:

144 CHILDREN WITH SENSORY AND MOTOR SKILLS DIFFICULTIES

135 CHILDREN WITH EMOTIONAL/ MENTAL HEALTH DIFFICULTIES

132 CHILDREN WITH SPEECH AND LANGUAGE DIFFICULTIES

94 CHILDREN WITH LEARNING AND COGNITIVE DIFFICULTIES

17 SCHOOLS

488 PARENTS OF CHILDREN WITH LEARNING OR EMOTIONAL DIFFICULTIES

COVID RESPONSE TIMELINE

18 MARCH — Government announce school closure: 20th March

20 MARCH — Children Ahead close premises for in-person therapy

23 MARCH — British public instructed to stay at home – 1st lockdown

24 MARCH — Children Ahead staff contact all children to assess vulnerability and possibility of remote therapy

30 MARCH — Packages sent with personal note and targeted home exercises.

31 MARCH — People reporting anxiety increased from 17% to 36%; those reporting depression increased from 16% to 38%.

16 APRIL — COVID-19 cases in the UK surpasses 100,000. Lockdown measures extended 3 weeks.

29 APRIL — Pathway for directly supporting vulnerable children who are digitally excluded agreed with local public sector partners.

16 MAY — Covid-safe in-person therapy track launched

1 JUNE — Some school classes are reopened

8 JUNE — Children Ahead's mental health provision increased by 40%. Helpline opened, mental-health course offered and psychotherapy sessions provided to vulnerable children.

9 JUNE — Government review found BAME people are twice as likely to die from COVID-19.

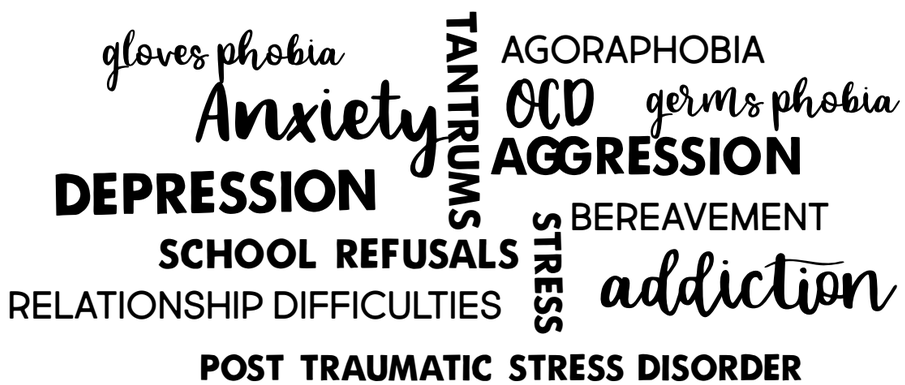
15 JULY — Digital hub set up. Digitally-excluded children can participate in remote therapy



MENTAL HEALTH SERVICE

Awareness about mental health and requests for support, have both been on the rise for several years running. Covid significantly accelerated demand. Contrary to dire predictions, mainstream children without a history of mental health problems generally did okay. However, those with existing mental health problems suffered alone. Many had their regular input called off or reduced and with other factors such as living conditions, finances and parental wellbeing in bad shape, deterioration was inevitable.

PRESENTING PROBLEMS:



HOW ARE THESE CHILDREN SUPPORTED?

- **Child psychotherapy sessions**
We use a range of modalities including EMDR, CBT, Arts & Music Therapy, Transactional Analysis (TA), Systemic Psychotherapy and Person-Centred Approaches.

- **Whole-family wellbeing intervention**
We give the entire family tools and practical exercises to support and strengthen their family wellbeing.

- **Social and Emotional Skills groups**
We teach the children, in groups of 3, how to build and use healthy relationship skills.

Surprising Fact:
Some children with learning difficulties did *better* away from *school* pressures.

"When Grandpa died from Covid and Dad caught a cough, all my mind could think about was death. I needed someone to help me feel better."

9-year old Children Ahead service user

COVID IMPACTS AND ADAPTIONS

- **Improved parental involvement**
- **Shorter remote sessions**
- **More challenging circumstances**

DISCOVERED Emotions DISCOVERED

SPEECH & LANGUAGE SERVICE

Difficulties in speech, language or communication skills undercut the success of most social and educational experiences. Whether it's the fear of joining class discussions, lacking the words to express their emotions or just missing the point in daily conversations, children with speech, language and communication challenges are left feeling out of the loop and alone. Covid and social distancing exacerbated these problems, particularly for those who were digitally unconnected and therefore excluded.

PRESENTING PROBLEMS:



HOW ARE THESE CHILDREN SUPPORTED?

- **Individual Speech and language therapy sessions**

We interact with children through talking and playing to stimulate language development and appropriate communication. We also work on stimulating accurate sounds to help children speak clearly.

- **Parental guidance**

We support parents by providing advice and strategies when communicating with their child at home, to develop their children's language and social skills.

- **Language groups**

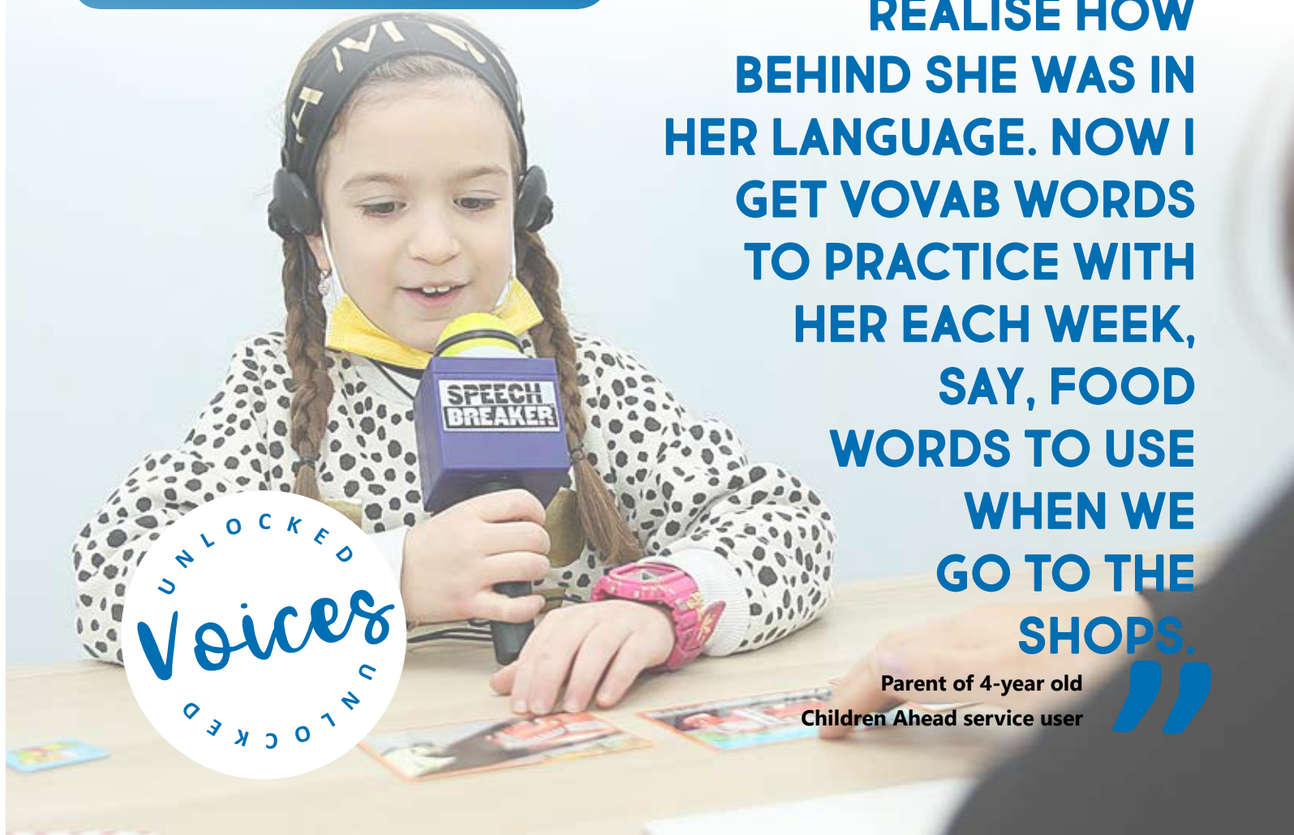
Therapists run language groups to enable children to work on their social skills such as turn-taking, improving their attention and listening, and sharing their ideas with others.

COVID IMPACTS AND ADAPTATIONS

- **Language development**
- **Lack of peer exposure**
- **Social difficulties**

"LEA AT 3 WAS BARELY TALKING, BUT WITH ALL THE ENDLESS COVID ISOLATION I DIDN'T EVEN REALISE HOW BEHIND SHE WAS IN HER LANGUAGE. NOW I GET VOVAB WORDS TO PRACTICE WITH HER EACH WEEK, SAY, FOOD WORDS TO USE WHEN WE GO TO THE SHOPS."

Parent of 4-year old
Children Ahead service user



OCCUPATIONAL THERAPY SERVICE

Motor skills and sensory problems are a physical 'offness' that has children feeling awkward and uncomfortable in their own skin. Whether it's clumsiness, lack of spatial awareness or needing less or more touch than their environment provides, occupational therapy can help with both regulation and integration.

PRESENTING PROBLEMS:



HOW ARE THESE CHILDREN SUPPORTED?

- **Individual occupational therapy sessions**

A sensory/motor skills difficulty, points to a muscle weakness that is the source of the difficulty. OT exercises target the core muscles to develop the child's neurodevelopment, sensory-motor and cognitive skills.

- **Sensory diets**

Specifically in lockdown, with no schedule, therapists provided children with 'sensory diets' - a full day schedule that allowed for a variety of sensory activities.

- **Motor Skills groups**

Children receive individual targets in a group setting and together work on balance, endurance, coordination and posture.

COVID IMPACTS AND ADAPTATIONS

- **Stay-at-home limited movement**
- **Sensory diets**
- **No group therapy**

"DAVID HAS ADHD. WITHOUT HIS REGULAR SPORT OUTLETS HE WAS RELEASING HIS FRUSTRATION ON MY OTHER KIDS. AT TIMES, MY HOUSE FELT UNSAFE. THEN DAVID'S OT CREATED A 'SENSORY DIET' FOR HIM. THE FULL DAY SCHEDULE OF HOME ACTIVITIES CHANNELED HIS ENERGY INTO POSITIVE THINGS AND LITERALLY ALLOWED US TO BREATHE AGAIN."

Parent of 11-year old Children Ahead service user

RELEASED Power RELEASED

PARENT RESOURCE CENTRE



Parents are Covid's unsung heroes. Lockdown made them full-time educators, or at least full time virtual education coordinators, at the same time as being full-time housekeepers and breadwinners, and in-house wellbeing officers and counselors. For those with large families in tight quarters, the burden was even greater. Maintaining family-wide emotional equilibrium and positivity in face of illness, panic and sometimes loss of income, was a hard and thankless task. Children Ahead's parenting support services have been a shoulder to lean on. A place to recharge and gain the validation and empowerment to continue giving.

PARENTING TRAINING GROUP:

With parenting and behaviour management strategies needed more than ever, we transferred our in-person groups to the virtual space. The programmes were delivered in a mix of group sessions where parents gained general behaviour-management strategies, and individual sessions where professionals helped parents nail the problems in the context of their family dynamics.

HELPLINE:

Through our newly-launched helpline, parents were able to book a twenty minute consultation sessions with professionals for guidance around issues relating to:

- **Children's behaviour**
- **Children's social skills**
- **Educational engagement levels**
- **Emotional difficulties such as depression, anxieties and phobias**

Professionals staffing the helpline included: psychotherapists, speech and language therapists, occupational therapists and specialist teachers.

Parents got targeted, actionable advice with strategies they could implement at home. Where necessary, they were also signposted and/or referred to other appropriate services that could support them.

CULTIVATED leadership CULTIVATED

"THE PHONE PARENTING GROUPS WERE A LIFESAVER. DURING LOCKDOWN WHEN WE WERE HOME ALL DAY, EVERY DAY, WITHOUT EVEN BEING ABLE TO SEE MY MOTHER, WHO WE USED TO VISIT DAILY (AND WHO IS MY MAIN PARENTING CHEERING SQUAD), THE WEDNESDAY EVENING CLASSES POWERED ME THROUGH THE WEEK. I OWE MY FAMILY'S SANITY TO DIDI."

Parent of 8 children, including 3 year old twins.

DIGITAL HUB

MEIR'S THERAPY INTERVENTION PROGRAMME WAS PUT ON HOLD AS THE PHONE SESSIONS WERE NOT WORKING TOO WELL. HIS PARENTS WERE HOWEVER REPORTING A RELAPSE, WITH HIS ANXIETY BACK FULL-FORCE, IMPACTING HIM AND THE ENTIRE FAMILY IN A BAD WAY. USING THE DIGITAL HUB WE WERE ABLE TO SAFELY RESUME ART THERAPY AND MEIR WAS SUPPORTED TO RELEARN CALMING AND REGULATION STRATEGIES THAT HELPED HIM COPE.

Children Ahead Child Psychotherapist

Pre-covid, Children Ahead services were all face-to-face. Overnight, the world turned virtual and we were suddenly in a position where over 85% of the children and parents we work with had no internet access. To a limited extent we could use phone sessions for holding and closure, but ultimately children needed a safe haven, physically and culturally, where they could have digital access and thereby engage in virtual therapy. And thus the digital hub was born.

No Internet Means:

- **No online access to mainstream mental-health support services**
- **No online support groups and forums**
- **No virtual therapy sessions**

DIGITAL ENABLED Connection

Virtual Therapy Sessions

Children with no digital access could use the hub for virtual therapy sessions with their therapist. All equipment is sterilised between uses and screens separate the children for both privacy and covid safety.



FINANCIAL REVIEW

The Trustees are happy to report continued development and expansion which resulted in turnover increased to £828,420. Securing funding to facilitate organisation running and growth was a test of endurance during the pandemic, and we are indebted to both our longstanding supporters who have stood behind us through the years, and the new funders who have enabled emergency Covid-response services. The year ended with a surplus of £26,597.The Trustees gratefully acknowledge that the outstanding impact and achievement of the organisation and our ability to adapt and thrive through Covid-19 are largely due to the substantial and generous support of the following charitable trusts and foundations: The Big Lottery Fund, The City Bridge Trust, BBC Children in Need, The Maurice Wohl Charitable Foundation, Comic Relief, The Kirsh Foundation, Government Coronavirus Mental Health Response Fund (MIND) , LB Hackney, Delapage Ltd and other anonymous supporters and community donors.

RESERVES POLICY

The trustees aim to hold free reserves at a level sufficient to protect services and ensure adequate cashflow for the organisation's needs. The aspiration is for this to be at a level of at least 3 months (but no more than 12 months') equivalent of the charity's unrestricted operating costs. The Charity's reserves have not yet reached that level, however, we note that at no time has there been a cashflow risk to the organisation. As at 31st July 2019 the organisation's reserves have risen to £128,441.

GOING CONCERN

The trustees believe that the charity is able to continue as a going concern. The charity was able to continue operating during the Covid-19 lockdown, with the commitment and support from funders and stakeholders who invest in our work.

PUBLIC BENEFIT

The Trustees confirm their compliance with the duty to have due regard to the Public Benefit guidance published by the Charity Commission as well as the Equalities Act 2010 when reviewing the Charity's aims and objectives and in planning future activities.

RISK MANAGEMENT

The Trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity and safeguarding of its beneficiaries. The trustees are satisfied that these systems and procedures mitigate any perceived risks.

INDEPENDENT EXAMINER

D Goldberg, FCA DChA has been re-appointed as independent examiner for the ensuring year.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

APPROVAL

This report was approved by the trustees on 31 May 2021 and signed on their behalf by:



Director – Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHILDREN AHEAD LTD

YEAR ENDED 31 JULY 2020

I report to the trustees on my examination of the financial statements of Children Ahead Limited ('the charity') for the year ended 31 July 2020.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the company (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 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 the 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 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 accounts to be reached.

David Goldberg FCA DChA

Independent Examiner

New Burlington House

1075 Finchley Road

LONDON NW11 0PU

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2020

(Incorporating the income and expenditure account)

	Notes	Unrestricted funds £	Restricted Funds £	Total Funds 2020 £	Unrestricted funds £	Restricted Funds £	Total Funds 2019 £
INCOME FROM							
Donations and Legacies		183,898		183,898	238,724		238,724
Charitable Activities	2						
Children's Intervention		313,561	237,131	550,692	278,588	173,038	451,626
Schools Support & Training		49,668		49,668	6,387		6,387
Wohl Parents Resource Centre		16,305	27,857	44,162	15,215	17,522	32,737
Total income		563,432	264,988	828,420	538,914	190,560	729,474
EXPENDITURE ON	3						
Raising Funds		15,910		15,910	13,814		13,814
Charitable Activities							
Children's Intervention		380,678	237,131	617,809	345,208	173,038	518,246
Schools Support & Training		80,107		80,107	83,653		83,653
Wohl Parents Resource Centre		60,141	27,857	87,998	90,347	17,522	107,869
Total Expenditure		536,835	264,988	801,823	533,022	190,560	723,582
Net income for the year	4	26,597		26,597	5,892		5,892
Reconciliation of Funds							
Total funds brought forward		101,844		101,844	95,952		95,952
Total funds carried forward		128,441		128,441	101,844		101,844

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

BALANCE SHEET AS AT 31 JULY 2020

	Notes	2020	2020	2019	2019
		£	£	£	£
FIXED ASSETS					
Tangible assets	7		19,393		21,720
CURRENT ASSETS					
Debtors	8	58,949		100,510	
Cash at bank and in hand		103,172		21,738	
		162,121		122,248	
Liabilities					
Creditors: amounts falling due within one year	9	(53,073)		(42,124)	
Net current assets			109,048		80,124
Total assets less current liabilities			128,441		
Net assets			128,441		101,844
FUNDS					
Restricted income funds					
Unrestricted income funds	10		128,441		101,844
Total Charity Funds			128,441		101,844

For the year ended 31 July 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by members of the committee and authorised for issue on 31 May 2021 and are signed of their behalf by:

Mr S Spitzer

Director - Trustee

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 JULY 2020

	2020	2019
	£	£
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	26,597	5,892
Adjustments for:		
Depreciation of tangible fixed assets	12,405	11,278
Changes in:		
Trade and other debtors	41,561	(5,535)
Trade and other creditors	10,949	(17,680)
Cash generated from operations	91,512	(6,045)
Net cash from operating activities	91,512	(6,045)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible fixed assets	(10,078)	(6,803)
Net cash used in investing activities	(10,078)	(6,803)
NET INCREASE IN CASH AND CASH EQUIVALENTS	81,434	(12,848)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	21,738	34,586
CASH AND CASH EQUIVALENTS AT END OF YEAR	103,172	21,738

1.ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The financial statements are prepared in Sterling, which is the functional currency of the entity.

Public Benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

Going Concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

Judgements and key sources of uncertainty

The trustees do not consider that there are any judgements and key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteriafor income recognition are met.

Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditurewhich meets these criteria is charged to the fund. Unrestricted funds are donations and other incoming resources received or generated for thecharitable purposes.

Expenditure

Expenditure is recognised once there is a legal constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of activities and services undertakento further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly tothat activity. However, the cost of overall direction and administration of each activity,comprising the salary and overhead costs of the central function (support costs), is apportioned on the following basis which are an estimate, based on the use by each activity of staff time or other overhead costs, of the amount attributable to each activity.
Childrens Intervention 53%
School Support and Training 11%
Wohl Parents Resource Centre 25%
Support Costs 11%
Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff, of the amount attributable to each activity.
Childrens intervention 60%
School Support and Training 16%
Wohl Parents Resource Centre 24%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities. A detailed breakdown of support costs and their allocation to each activity is provided in note 3.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financingtransaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and theamount due to settle the obligation can be measured or estimated reliably. Creditors andprovisions are normally recognised at their settlement amount after allowing for any tradediscounts due.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life at a rate which the trustees assume to be most appropriate

2. INCOME FROM CHARITABLE ACTIVITIES

Grants receivable	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Children's Intervention				
Awards for All		**10,000**	10,000	
BBC Children in Need		**39,100**	39,100	**10,000**
Coronavirus Job Retention Scheme	**40,704**		40,704	
CCG	**27,259**		27,259	
City Bridge Trust		**12,500**	12,500	
Comic Relief		**19,460**	19,460	
London Borough of Hackney	**20,000**		20,000	**19,899**
Big Lottery Fund - Reaching Communities		**63,801**	63,801	**63,055**
The Kirsh Foundation		**15,000**	15,000	**17,000**
The Maurice Wohl Charitable Foundation		**60,000**	60,000	**30,000**
MIND		**10,000**	10,000	
The Learning Trust				**30,000**
Delapage Ltd				**15,000**
Smaller Grants		**7,270**	7,270	**7,983**
User Contributions	**225,598**		225,598	**258,689**
	313,561	**237,131**	550,692	**451,626**
Wohl Parents Resource Centre				
Big Lottery Fund - Reaching Communities		**13,107**	13,107	**12,022**
MIND		**10,000**	10,000	
Comic Relief		**2,000**	2,000	
Coronavirus Job Retention Scheme	**7,401**		7,401	
Smaller Grants		**2,750**	2,750	**5,500**
User Contributions	**8,904**		8,904	**15,215**
	16,305	**27,857**	44,162	**32,737**
Schools Support and Training				
Comic Relief		**1,050**	1,050	
Coronavirus Job Retention Scheme	**13,568**		13,568	
User Contributions	**35,050**		35,050	**6,387**
	48,618	**1,050**	49,668	**6,387**
	378,484	**266,038**	644,522	**490,750**

3. ANALYSIS OF EXPENDITURE

	Raising funds	Children's Intervention	Wohl Parent Resource Centre	Schools Support & Training	Governance	Support Costs	2020	2019
Direct Expenditure								
Staff Costs	12,242	508,999	27,334	25,394	161	46,116	620,246	518,091
Premises Costs	2,313	40,914	18,952	8,482		8,480	79,141	76,293
Office Running Costs	703	11,044	5,063	3,166		5,584	25,560	27,664
Therapy Equipment		4,093	1,221				5,314	21,811
Publicity	366	3,967	1,762	857		790	7,742	5,579
Training & Events			11,075	30,021			41,096	47,839
Legal and Professional Fees	81	1,434	595	298		310	2,718	8,748
Accountancy & Audit Fees					4,800		4,800	4,800
Other Expenses	95	1,475	594	301		336	2,801	1,479
Depreciation	110	5,609	5,292	848		546	12,405	11,278
Total Expenditure (by cost centre)	15,910	577,535	71,888	69,367	4,961	62,162	801,823	723,582
Staff Costs		27,670	11,068	7,379		(46,116)		
Premises Costs		5,088	2,035	1,357		(8,480)		
Office Running Costs		3,350	1,340	893		(5,584)		
Publicity		474	190	126		(790)		
Legal and Professional Fees		186	74	50		(310)		
Other Expenses		202	81	54		(336)		
Depreciation		328	131	87		(546)		
Governance Costs		2,977	1,191	794	(4961)			
Total support costs		40,274	16,110	10,740				
Total resources expended (including support costs)	15,910	617,809	87,998	80,107			801,823	723,582

4. NET INCOME FOR THE YEAR

	2020	2019
This is stated after charging:	£	£
Depreciation	12,405	11,278

5. INDEPENDENT EXAMINATION FEES

Fees payable to the independent examiner for:	2020	2019
	£	£
Independent Examination of the financial statements	4,800	4800

6. STAFF COSTS AND EMOLUMENTS

	2020	2019
Total staff costs were as follows:	£	£
Wages and salaries	214,513	209,592
Sessional staff	403,146	305,986
Recruitment and training	2,588	2,513
	620,247	518,091

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

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

	2020	2019
	No.	No.
Full time employees	3	2
Part time employees	17	18
	20	20

No trustees received any remuneration during the period. The charity did not meet any individual

expenses incurred by the trustees for services provided to the charity.

Key management personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total remuneration paid to key management personnel for services provided to the charity was £76,517 (2019 : £99,637)

7. TANGIBLE FIXED ASSETS

	Equipment £	Furniture £	Total £
COST			
At 1 August 2019	9,713	50,137	59,850
Additions	1,234	8,844	10,078
At 31 July 2020	10,947	58,981	69,928
DEPRECIATION			
At 1 August 2019	8,350	29,780	38,130
Charge for the year	1,093	11,312	12,405
At 31 July 2020	9,443	41,092	50,535
NET BOOK VALUE			
At 31 July 2020	1,504	17,889	19,393
At 31 July 2019	1,363	20,357	21,720

8. DEBTORS

	2020 £	2019 £
Accrued income	(7,054)	5,694
Accounts receivable	66,003	94,816
	58,949	100,510

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	43,376	22,802
Taxation and social security	3,961	1,953
Credit Card	936	
Wages control account		13,169
Accruals	4,800	4,200
	53,073	42,124

10. UNRESTRICTED/RESTRICTED INCOME FUNDS

	Balance at 1 Aug 2019 £	Income £	Expenditure £	Balance at 31 July 2020 £
Unrestricted income funds (Current Year)	101,844	563,432	536,835	128,441

	Balance at 1 Aug 2018 £	Income £	Expenditure £	Balance at 31 July 2019 £
Unrestricted income funds (Prior Year)	95,952	538,914	533,022	101,844

	Balance at 1 Aug 2019 £	Income £	Expenditure £	Balance at 31 July 2020 £
Restricted income funds (Current Year)		264,988	264,988	

	Balance at 1 Aug 2018 £	Income £	Expenditure £	Balance at 31 July 2019 £
Restricted income funds (Prior Year)		190,560	190,560	

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of net assets between funds (Current Year)	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	19,393	19,393
Current assets	162,121	162,121
Creditors less than 1 year	(53,073)	(53,073)
Net assets	128,441	128,441

Analysis of net assets between funds (Prior Year)	Unrestricted Funds	Total Funds 2019
	£	£
Tangible fixed assets	21,720	21,720
Current assets	122,248	122,248
Creditors less than 1 year	(42,124)	(42,124)
Net assets	101,844	101,844

12. OPERATING LEASE COMMITMENTS

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

	2020	2019
	£	£
Not later than 1 year		27,771
Later than 1 year and not later than 5 years		
		27,771

13. COMPANY LIMITED BY GUARANTEE

Every Member of the Charity has undertaken to pay such an amount as may be required not exceeding £1 towards the Charity's assets if the Charity should be wound up

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14. RELATED PARTY TRANSACTIONS

No transactions with related parties were undertaken such as are required to be disclosed under FRS102.

ADMINISTRATIVE INFORMATION:

Registered Charity Name:	Children Ahead Limited
Registered Charity Number:	1138140
Company Registration Number:	7303421
Registered Office Address:	Lower Ground Floor 93 Stamford Hill London N16 6RS
Trustees:	Mr Jehudah Baumgarten Mr Israel Kahan Mr Ahron Klein Mr Samuel Spitzer
Independent Examiners:	Cohen Arnold New Burlington House 1075 Finchley Road London NW11 0PU
Bankers:	Barclays Bank PLC North Herts GRP 2 5 - 6 High Street Hitchin

