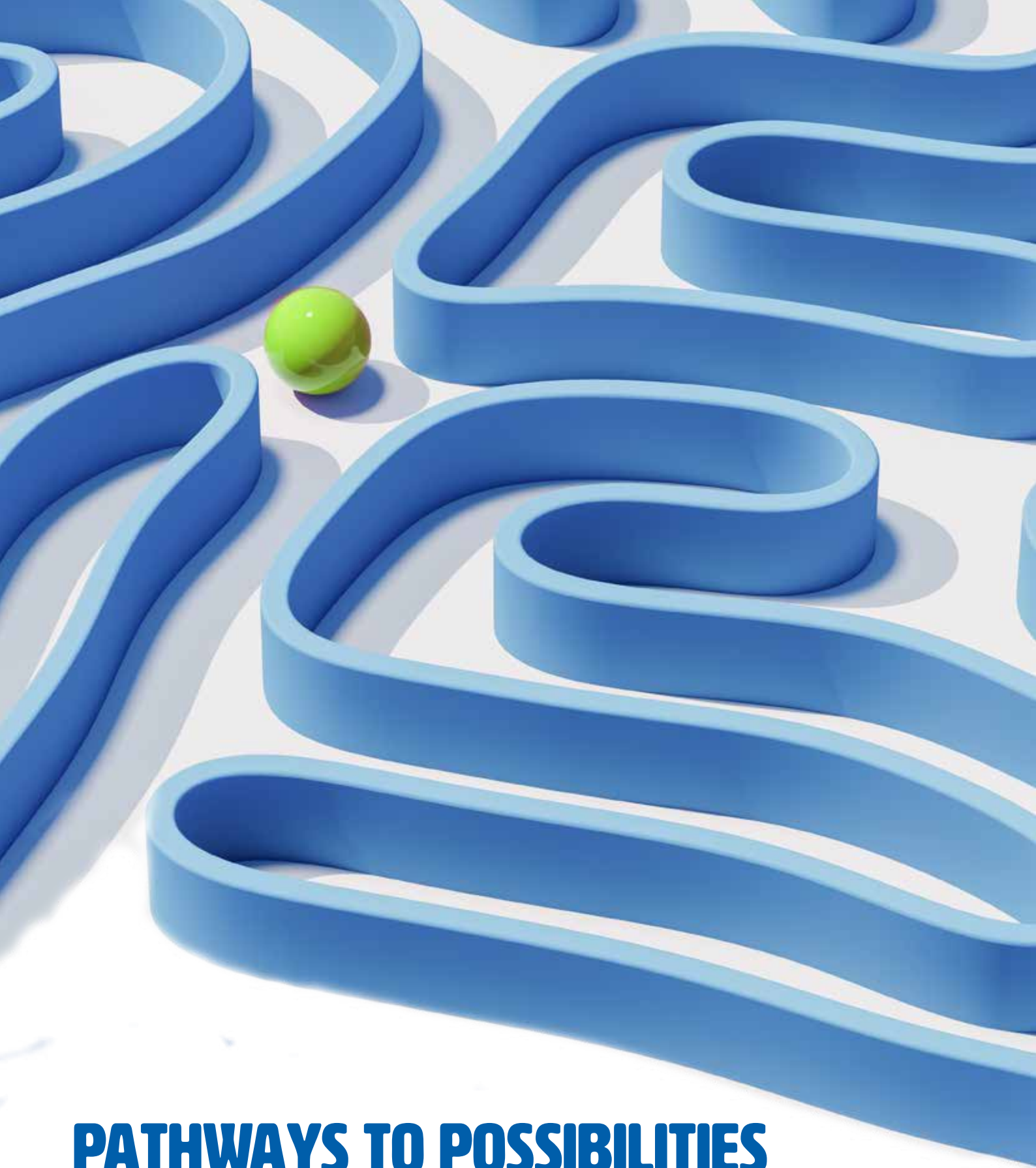




PATHWAYS TO POSSIBILITIES

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Aron, aged 12, came to us withdrawn, anxious and unable to engage in school.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:

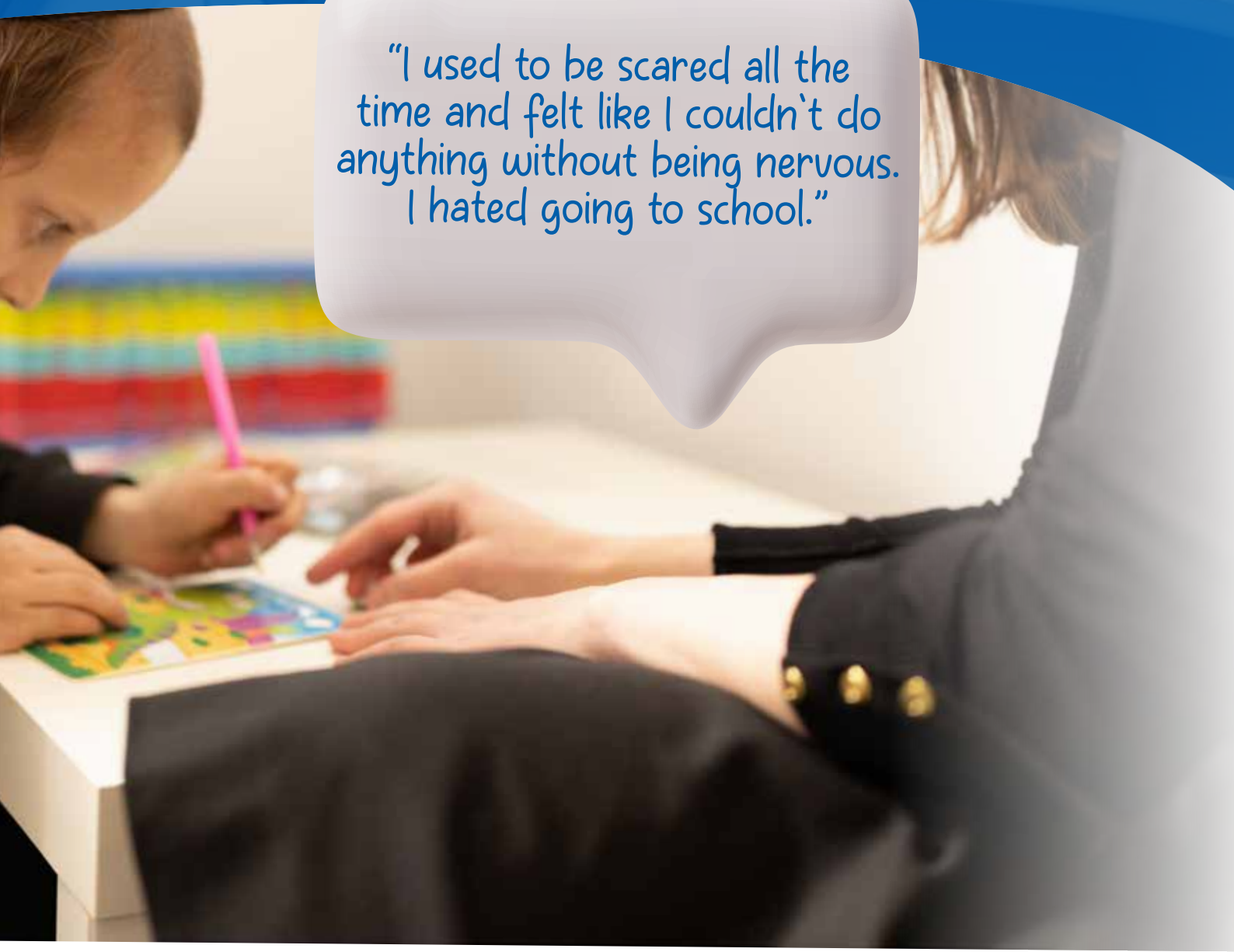


EMOTIONAL WELLBEING PATHWAY

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

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.

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



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.

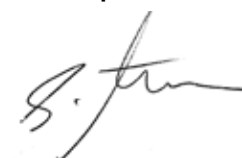
The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

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 £	Restrictie 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:



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'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 £	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

Children's Intervention

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
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

This is stated after charging:
Depreciation
Employer's Pension contributions

2024 £	2023 £
22,977	19,888
458	477
23,435	20,365

6. Independent Examination Fees

Fees payable for:
Audit of financial statements

2024 £	2023 £
6,000	6,000

7. Staff costs and emoluments

Total staff costs were as follows:

Wages and salaries
Employer's NI
Employer's Pension contributions
Sessional staff
Recruitment and training

2024 £	2023 £
259,085	272,226
6,408	5,507
458	477
637,359	642,862
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

COST

At 1 August 2023
Additions
At 31 July 2024

DEPRECIATION

At 1 August 2023
Charge for year
At 31 July 2024

NET BOOK VALUE

At 31 July 2024
At 31 July 2023

Equipment £	Furniture £	Total £
43,101	91,232	134,333
8,500	8,350	16,850
51,601	99,582	151,183
26,363	68,798	95,161
13,088	9,889	22,977
39,451	78,687	118,138
12,150	20,895	33,045
16,738	22,434	39,172

9. Debtors

Accrued Income
Advanced Payment
Accounts Receivable

2024 £	2023 £
	76,912
16,561	13,646
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:

Not later than 1 year
Later than 1 year and not later than 5 years

2024 £	2023 £
81,875	81,875
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

