

**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:

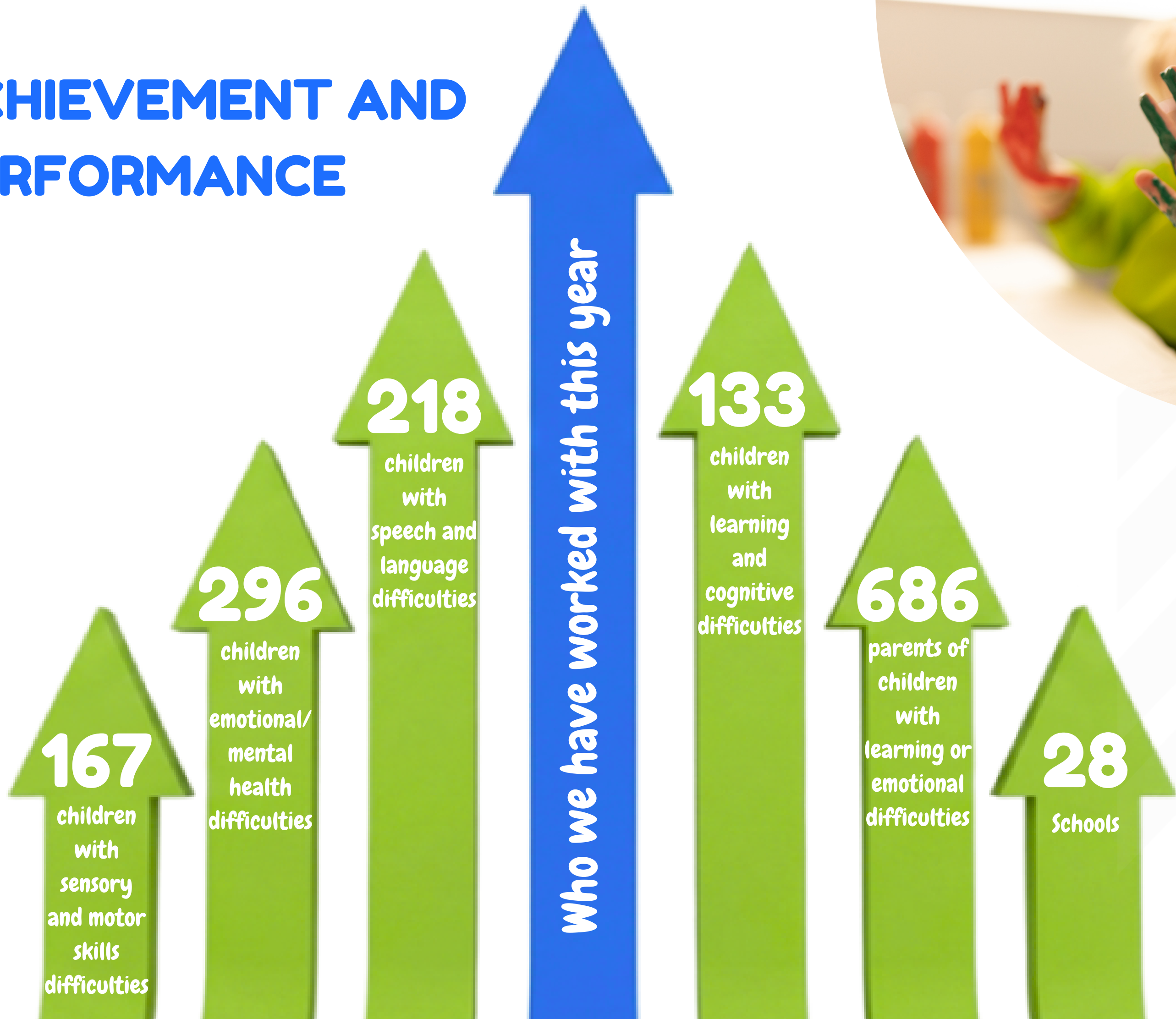
To provide tailored support to children at an early stage, ensuring that they develop the necessary skills to face the future with confidence and resilience.

OUR VISION:

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



ACHIEVEMENT AND PERFORMANCE



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

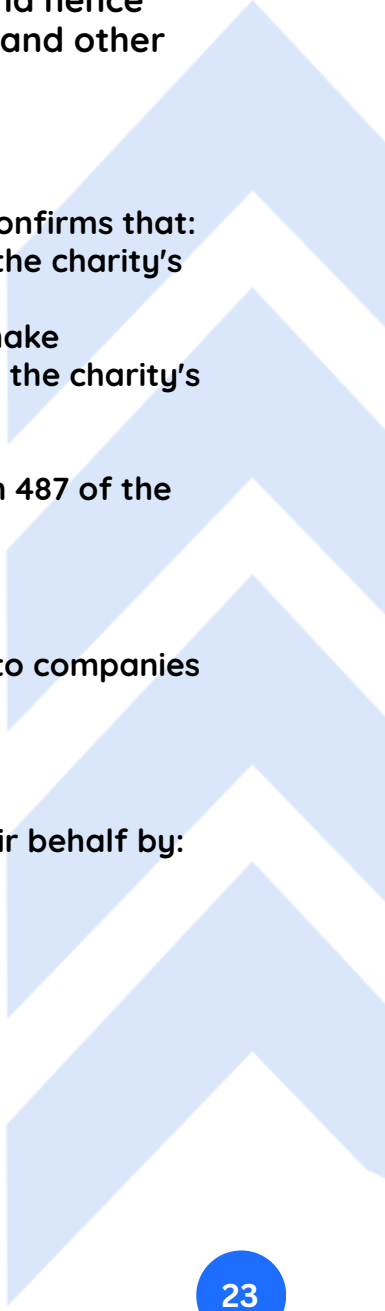
This report has been prepared in accordance with the provisions applicable to companies entitled to small companies exemption.

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 audited the financial statements of Children Ahead Ltd (the 'charity') for the year ended 31 July 2025 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 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
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.

2. Donations and Legacies

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

	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

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

Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
	20,000	20,000	20,000
	65,000	65,000	78,000
			25,000
			5,000
35,208		35,208	20,000
55,345		55,345	20,000
			10,000
	50,000	50,000	37,500
	48,700	48,700	49,350
	35,350	35,350	35,350
			5,900
	25,000	25,000	50,000
	15,000	15,000	
	16,560	16,560	
	14,289	14,289	24,791
447,106		447,106	467,087
537,659	289,899	827,558	847,978
	50,000	50,000	25,000
		0	1,512
7,506		7,506	9,787
7,506	50,000	57,506	36,299
	50,000	50,000	60,464
	48,075	48,075	
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

This is stated after charging:

	2025 £	2024 £
Depreciation	22,882	22,977
Employer's Pension contributions	598	458
	23,480	23,435

6. Independent Examination Fees

Fees payable for:

	2025 £	2024 £
Audit of financial statements	6,000	6,000

7. Staff costs and emoluments

Total staff costs were as follows:

	2025 £	2024 £
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

COST

At 1 August 2024

Additions

At 31 July 2025

DEPRECIATION

At 1 August 2024

Charge for year

At 31 July 2025

NET BOOK VALUE

At 31 July 2025

At 31 July 2024

Equipment £	Furniture £	Total £
51,601	99,582	151,183
7,500	14,728	22,228
59,101	114,310	173,411
39,451	78,687	118,138
11,817	11,065	22,882
51,268	89,752	141,020
7,833	24,558	32,391
12,150	20,895	33,045

9. Debtors

Accrued Income

Advanced Payment

Accounts Receivable

2025 £	2024 £
50,000	
13,646	16,561
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)

Tangible fixed assets
Current assets
Creditors less than 1 year
Net assets

Unrestricted Funds	Restricted Funds	Total Funds 2025
£	£	£
32,391		32,391
222,358		222,358
(50,562)		(50,562)
204,187		204,187

Analysis of net assets between funds (Prior Year)

Tangible fixed assets
Current assets
Creditors less than 1 year
Net assets

Unrestricted Funds	Restricted Funds	Total Funds 2024
£	£	£
33,045		33,045
245,043		245,043
(94,241)		(94,241)
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:
Not later than 1 year
Later than 1 year and not later than 5 years

2025	2024
£	£
81,875	81,875
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 0PU

Bankers: Barclays Bank PLC
North Herts GRP 2
5 – 6 High Street Hithcin
Herts. SG5 1BJ