

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2023
for
Child First Trust

Goody Chartered Accountants and Tax Advisors
Unit 8 Old Forge Court
Colchester Road
Elmstead Market
Colchester
Essex
CO7 7EA

Contents of the Financial Statements
for the Year Ended 31 May 2023

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The charity's objects are:

"THE ADVANCEMENT OF EDUCATION OF VULNERABLE CHILDREN WITHIN CHILD FIRST SCHOOLS BY PROVIDING AND ASSISTING IN THE PROVISION OF NON STATUTORY ACTIVITIES AND SERVICES."

We achieve these objects in a range of ways including:

- (a) Facilitating the delivery or brokering of additional extra-curricular opportunities and services.
- (b) Promoting family access to schools and member resources, providing advocacy, advice and information.
- (c) Facilitating the delivery or brokering of support training opportunities for families
- (d) Facilitating the delivery or brokering services to meet the needs of families not currently met by statutory or local authority provision
- (e) Undertaking research with a view to forwarding our understanding of the impact of services commissioned.
- (f) Cultivating an ethos that fosters a positive sentiment towards education and lifelong learning for the public benefit in Child First Schools.
- (g) Other charitable activities.

Child First Trust endeavours to ensure that all undertaking is in accordance with the Charity Commission's guidance on public benefit. We strive to provide opportunities and activities that will benefit our children, families and communities by increasing their relevant capabilities, competencies, skills and experiences.

The Trust promotes and provides increased opportunities for families to access local support services that provide information, advice and guidance to improve the knowledge, understanding and experience of the parents, children and families. This is predominantly achieved through our family support workers, speech therapists and counsellors. Facilitating and delivering training and workshops within schools, amongst children and their families and the community more widely e.g. parenting courses.

Brokering & delivering services to meet need - without exception the services commissioned aim to develop and teach the young people and their families to seek their own solutions to remove barriers to improve moral, spiritual, cultural and mental development of the families, to prepare them for the opportunities, responsibilities and experiences when engaging with society.

Creating an ethos and environment in which families can enjoy learning, reflect, improve and grow in confidence, is fundamental. We communicate an expectation that learning is important and enjoyable, and that everyone can achieve. We are ambitious for our young people and their families and our expectations of learning are high. We are working hard to develop a culture of collaborative learning that supports all those associated with Child First Trust.

ACHIEVEMENT AND PERFORMANCE

Child First Trust has continued to promote and provide access to a range of services for our children & families, in order to raise educational attainment, encourage community cohesion and ensure easy access for our families to the support and information services they may need to improve family life and outcomes. A range of opportunities have been made available from our Associate Partnerships and commissioned work. These have been promoted widely and include: One to One Counselling, Parenting Programmes and Support Groups along with targeted referrals and Speech and Language work. Additionally Child First now runs a thriving SENCO Hub which is proving to be incredibly helpful to SENCO's within our schools. The SENCO Hub meets termly and is peer-led, providing an invaluable opportunity for sharing best practice, resources and learning.

The focus of Child First's work and success this year has been in the commissioning and delivery of services to meet the needs of our children and their families. This has been particularly pertinent in the continued aftermath of Covid 19 and the challenges that this has brought to our beneficiaries. Following the significant periods of school closure and increased levels of social isolation amongst children and young people the need for these services has been higher than ever. In the Year ending 2023 the demand for services has reached an all time high across the board.

Child First is incredibly proud of its response to meet the needs of those it supports and, in particular, is proud of the way the service continued during lockdown and, just as challenging, in the months that followed.

Core Service Provision has included:

Speech and Language Therapy

Child First has continued to deliver an effective programme of speech and language support to all Child First schools. This has been delivered in partnership with C and D Speech and Language Services. We have reached out to all Child First schools and delivered a highly valued service based on the individual needs of each school

The continued, positive feedback received this year on the work of C and D Speech and Language has been warmly received and their work has continued to make a positive impact on the life chances and academic achievement of child first children and young people. As per previous years, this work has predominantly focused on building capacity within our schools and supporting our schools to identify and monitor early speech and language challenges, implementing early intervention strategies to support these. C and D have joined member meetings to hear suggestions on the way to best support schools in the year ahead. In the year ending 2023 our main Speech and Language Therapist has led a successful monthly programme of Continued Professional Development. This training programme has been delivered, online, at no additional cost to schools.

Counselling - Primary aged children 5-11 years.

This year Child First Trust has delivered a timely and well used service of counselling to beneficiaries between the ages of 5-11 years old. For the third year running this service has been successfully delivered 'in house' and Child First has commissioned its own team of qualified and experienced counsellors. This was a significant move from the service previously delivered by The Change Project and has enabled a greater efficiency of delivery and for more children to be supported. The freelance team delivered over 2000 hours of counselling - this number represents an all-time high in the levels of need. All beneficiaries accessed between 9-12 sessions of child centred, solution focused therapy that focuses specifically on their emotional and mental health needs. These interventions have been provided in a timely manner and have focused on early intervention. Where relevant, children have been referred to specialist or additional support tailored to meet their needs. The additional capacity required to meet need was gratefully supported by the Essex Community Foundation through the last element of a joint partnership project with Mid Tending Education Partnership. The 'Let's Talk' Programme has significantly improved the capacity of our schools to meet and improve the emotional health and wellbeing of our beneficiaries.

Counselling - Secondary aged students 11-16 years.

For our secondary school students Child First was able to offer support via a highly experienced counsellor team. This service was delivered by a small team of freelance counsellors based at Colchester Academy, St Helena, Holbrook and Paxmans Academy.

Family Support Work

Child First has engaged the support of two Family Support Workers; providing parenting support locally for Child First families, helping them to increase their skills, confidence, and ability to parent effectively. Families have received early intervention support via a range of methods including, 1:1 delivery, group work, telephone support, consultation sessions for school, staff and parents as well as parenting courses and workshops. Child First has, once again, provided just over 1800 hours of support to identify and address need in a timely and supportive manner. Vitally, this service, like others from Child First, continued during lock down.

Additionally, Step by Step parenting courses have been provided locally and online in various school sites enabling parents and children to learn together, through informal learning sessions. This programme helps parents develop positive relationships with their children and helps them explore effective ways to manage behaviour.

Other Services

Child First has continued to support its member schools through the provision of a range of networks. These include termly meetings for SENCO's. These Peer Led workshops have proved invaluable and continue to go from strength to strength. This was mentioned above.

FINANCIAL REVIEW

Child First Trust takes an active and realistic approach to the management of its Reserves, which accords with the regulatory frameworks in which we work and with good practice as laid down by the Charity Commission.

In order to sustain existing work for which funding may cease, Child First Trust, aims to maintain the General Reserve at a minimum level.

The Trust has a clear Reserves Policy. We believe it is important to maintain a reserves policy because:

- a) It helps us to properly manage our resources.
- b) It enables us to plan and formally report upon our approach to stakeholders.
- c) It helps us to match our reserves to our requirements and no more, otherwise the charity would hold reserves that are too high or too low for its needs.
- d) We recognise that a good reserves policy gives confidence to stakeholders that the charity's finances are being managed and can also provide an indicator of future funding needs.
- e) The Charities SORP requires a statement of a charity's reserves policy within its annual report.
- f) Maintaining the level of reserves planned demonstrates our charity's sustainability and capacity to manage unforeseen financial difficulties;
- g) We recognise that an effective reserves policy helps to manage the risk to a charity's reputation from holding substantial unspent funds at the year-end without explanation.

The amount of reserves held by CFT is published in each of our balance sheet statements and is reported upon in our end of year accounts. As per last year, it was felt by Trustees that the cost of subscriptions should not be increased to enable a larger reserves pot to be achieved. There is significant pressure on school budgets so Trustees have taken the decision to keep the cost of subscriptions the same, despite only a small surplus.

That said, it should be noted that Child First has increased its financial flexibility by commissioning services on a needs-led basis through a team of freelance associates. The overheads attached to this charity continue to be minimal, there being no premises etc. So, whilst the level of reserves are low, there are no long term commitments to be upheld such as salaried staff, loans or rental agreements etc.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Child First Trust

Report of the Trustees for the Year Ended 31 May 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Child First Trust is a Charitable Company Limited by Guarantee with 23 beneficiary schools. These schools were formerly members of the North East Essex LDG. Schools are both primary and secondary.

The partnership also works in collaborative partnership with a similar organisation in Mid Tending, sharing best practice and expertise.

Child First Trust has a range of policies and procedures in place.

These include a reserves policy, safeguarding policy and recruitment policy.

The Trust maintains its own insurance with comprehensive cover that includes Public Liability and Trustee Indemnity.

Child First Trust continues to commission the support of CSN Community Interest Company - to support with the operational and strategic management of the Trust and * C and D Speech and Language Services- for the provision of Speech Therapy.

The Trust also works with freelance associates as required.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09053347 (England and Wales)

Registered Charity number

1158410

Registered office

8 Old Forge Court
Elmstead Market
Essex
CO7 7EA

Trustees

P I Arrowsmith
Mrs T J Finney
Mrs C French
C A Messer
Mrs S Shipp
Mrs J Smith
Mrs T L Zoltan

Independent Examiner

Goody Chartered Accountants & Tax Advisors
FCA
Goody Chartered Accountants and Tax Advisors
Unit 8 Old Forge Court
Colchester Road
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Approved by order of the board of trustees on 27 July 2023 and signed on its behalf by:

Child First Trust

Report of the Trustees
for the Year Ended 31 May 2023

Mrs C French - Trustee

Independent examiner's report to the trustees of Child First Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2023.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Goody Chartered Accountants & Tax Advisors
FCA
Goody Chartered Accountants and Tax Advisors
Unit 8 Old Forge Court
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Essex
CO7 7EA

27 July 2023

Child First Trust

Statement of Financial Activities
for the Year Ended 31 May 2023

	Notes	Unrestricted fund £	Restricted fund £	31.5.23 Total funds £	31.5.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		171,721	11,450	183,171	163,748
Other trading activities	2	5,437	-	5,437	4,561
Investment income	3	2	-	2	3
Total		<u>177,160</u>	<u>11,450</u>	<u>188,610</u>	<u>168,312</u>
EXPENDITURE ON					
Raising funds	4	163,125	11,450	174,575	176,252
Other		<u>7,541</u>	<u>-</u>	<u>7,541</u>	<u>-</u>
Total		<u>170,666</u>	<u>11,450</u>	<u>182,116</u>	<u>176,252</u>
NET INCOME/(EXPENDITURE)		6,494	-	6,494	(7,940)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>59,424</u>	<u>-</u>	<u>59,424</u>	<u>67,364</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>65,918</u></u>	<u><u>-</u></u>	<u><u>65,918</u></u>	<u><u>59,424</u></u>

The notes form part of these financial statements

Child First Trust

Balance Sheet

31 May 2023

	Notes	Unrestricted fund £	Restricted fund £	31.5.23 Total funds £	31.5.22 Total funds £
CURRENT ASSETS					
Debtors	7	-	-	-	688
Cash at bank		69,604	-	69,604	59,386
		<u>69,604</u>	<u>-</u>	<u>69,604</u>	<u>60,074</u>
CREDITORS					
Amounts falling due within one year	8	(3,686)	-	(3,686)	(650)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>65,918</u>	<u>-</u>	<u>65,918</u>	<u>59,424</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>65,918</u>	<u>-</u>	<u>65,918</u>	<u>59,424</u>
NET ASSETS		<u>65,918</u>	<u>-</u>	<u>65,918</u>	<u>59,424</u>
FUNDS	9				
Unrestricted funds				65,918	59,424
TOTAL FUNDS				<u>65,918</u>	<u>59,424</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27 July 2023 and were signed on its behalf by:

C French - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.5.23	31.5.22
	£	£
Other income	5,437	4,561

3. INVESTMENT INCOME

	31.5.23	31.5.22
	£	£
Interest receivable - trading	2	3

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

4. RAISING FUNDS

Raising donations and legacies

	31.5.23	31.5.22
	£	£
Direct costs	174,575	170,908
Support costs	-	5,344
	<u>174,575</u>	<u>176,252</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2023 nor for the year ended 31 May 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	159,467	4,281	163,748
Other trading activities	4,561	-	4,561
Investment income	3	-	3
Total	<u>164,031</u>	<u>4,281</u>	<u>168,312</u>
EXPENDITURE ON			
Raising funds	160,521	15,731	176,252
NET INCOME/(EXPENDITURE)	3,510	(11,450)	(7,940)
RECONCILIATION OF FUNDS			
Total funds brought forward	55,914	11,450	67,364
TOTAL FUNDS CARRIED FORWARD	<u>59,424</u>	<u>-</u>	<u>59,424</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.23	31.5.22
	£	£
Trade debtors	-	688
	<u> </u>	<u> </u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.23	31.5.22
	£	£
Trade creditors	2,828	-
Accrued expenses	858	650
	<u> </u>	<u> </u>
	<u>3,686</u>	<u>650</u>

9. MOVEMENT IN FUNDS

	At 1.6.22	Net movement in funds	At 31.5.23
	£	£	£
Unrestricted funds			
General fund	59,424	6,494	65,918
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>59,424</u>	<u>6,494</u>	<u>65,918</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	177,160	(170,666)	6,494
Restricted funds			
Restricted fund	11,450	(11,450)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>188,610</u>	<u>(182,116)</u>	<u>6,494</u>

Comparatives for movement in funds

	At 1.6.21	Net movement in funds	At 31.5.22
	£	£	£
Unrestricted funds			
General fund	55,914	3,510	59,424
Restricted funds			
Restricted fund	11,450	(11,450)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>67,364</u>	<u>(7,940)</u>	<u>59,424</u>

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	164,031	(160,521)	3,510
Restricted funds			
Restricted fund	4,281	(15,731)	(11,450)
TOTAL FUNDS	<u>168,312</u>	<u>(176,252)</u>	<u>(7,940)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.21 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	55,914	10,004	65,918
Restricted funds			
Restricted fund	11,450	(11,450)	-
TOTAL FUNDS	<u>67,364</u>	<u>(1,446)</u>	<u>65,918</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	341,191	(331,187)	10,004
Restricted funds			
Restricted fund	15,731	(27,181)	(11,450)
TOTAL FUNDS	<u>356,922</u>	<u>(358,368)</u>	<u>(1,446)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2023.

Child First Trust

Detailed Statement of Financial Activities
for the Year Ended 31 May 2023

	31.5.23 £	31.5.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions	171,721	159,467
Grants	11,450	4,281
	<hr/>	<hr/>
	183,171	163,748
Other trading activities		
Other income	5,437	4,561
Investment income		
Interest receivable - trading	2	3
	<hr/>	<hr/>
Total incoming resources	188,610	168,312
EXPENDITURE		
Raising donations and legacies		
Direct costs	174,575	170,908
Support costs		
Management		
Insurance	272	485
Postage and stationery	1,717	1,241
	<hr/>	<hr/>
	1,989	1,726
Finance		
Bank charges	116	118
Governance costs		
Rent	1,313	2,067
Training	1,917	12
Sundries	1,218	641
Accountancy and legal fees	988	780
	<hr/>	<hr/>
	5,436	3,500
Total resources expended	<hr/>	<hr/>
	182,116	176,252
Net income/(expenditure)	<hr/>	<hr/>
	6,494	(7,940)