

ARTS THERAPIES FOR CHILDREN

England & Wales · Charity number 1167912

Details

Other names ATFC

Status Registered

Legal form CIO

Registered 2016-06-28

Register [View on the Charity Commission register](#)

Contact

Address Atfc
23 Ravenshurst Avenue
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Activities

Objects: TO PROMOTE AND PROTECT THE GOOD HEALTH AND WELLBEING OF CHILDREN AGED 5 - 18 EXPERIENCING LEARNING, BEHAVIOURAL, EMOTIONAL AND OTHER DIFFICULTIES THROUGH THE PROVISION OF ARTS THERAPIES IN A SUPPORTIVE ENVIRONMENT AS AN ADDITION TO THEIR DAILY SCHOOL EXPERIENCE.

Activities: TO PROMOTE AND PROTECT THE GOOD HEALTH AND WELLBEING OF CHILDREN AGED 4 - 11 EXPERIENCING LEARNING, BEHAVIOURAL, EMOTIONAL AND OTHER DIFFICULTIES THROUGH THE PROVISION OF ARTS THERAPIES IN A SUPPORTIVE ENVIRONMENT AS AN ADDITION TO THEIR DAILY SCHOOL EXPERIENCE.

Classification

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

Geography

- Hertfordshire
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£335,144	£424,018	-	-
2024-06-30	£478,836	£451,146	-	-
2023-06-30	£402,875	£320,473	-	-
2022-06-30	£204,999	£264,257	-	-
2021-06-30	£254,736	£134,437	-	-

Trustees

Name	Role	Appointed
Shimon Fhima MBE	Chair	2020-02-27
Alison Sonn		2025-05-25
Angela Shelley Jacobson		2025-11-16
Jonathan Alexander Gilmour		2021-03-14
Omer Tiroche		2021-06-24
RABBI AUBREY HERSH		2016-09-01

ARTS THERAPIES FOR CHILDREN

England & Wales - Charity number 1167912

Accounts

Charity registration number 1167912 (England and Wales)

ARTS THERAPIES FOR CHILDREN
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE TEN MONTH PERIOD ENDED 30 APRIL 2025

ARTS THERAPIES FOR CHILDREN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr. S Fhima MBE Mr. J A Gilmour Mr. O Tiroche Mr. A Hersh (silent trustee) Mrs. A Sonn Mrs. A Jacobson	(Appointed 25 May 2025) (Appointed 16 November 2025)
Charity number	1167912	
Principal address	23 Ravenshurst Avenue Hendon London NW4 4EE	
Independent examiner	Anthony Epstein FCA Paragon Partners Limited Churchill House 137 - 139 Brent Street London NW4 4DJ	

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ARTS THERAPIES FOR CHILDREN

TRUSTEES REPORT

FOR THE TEN MONTH PERIOD ENDED 30 APRIL 2025

The trustees present their report and accounts for the ten month period ended 30 April 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Objectives and activities

Arts Therapies for Children was established for the benefit of the public to promote and protect the emotional and mental wellbeing of **children aged 5–11** who are experiencing learning, behavioural, emotional, or social difficulties. This is achieved through the provision of arts therapies delivered within a supportive, school-based environment, complementing the child's educational experience.

All charitable activities are undertaken in furtherance of the charity's objectives and for the public benefit. The Trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit when planning and reviewing the charity's activities.

All our charitable activities focus on these objectives as detailed above and are undertaken to further our charitable purposes for the public benefit. The Trustees confirm that they have referred to the Charity Commission's general guidance on the public benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During the period, the Trustees gratefully received donations and grants, as detailed in the Statement of Financial Activities, enabling Arts Therapies for Children (ATFC) to continue responding to a growing and increasingly complex level of need among primary-aged children.

Schools continue to face significant financial and capacity pressures, limiting their ability to provide timely therapeutic support. ATFC addresses this gap by delivering creative therapies directly within schools and subsidising provision where required.

Under the leadership of the CEO, **Natasha Ainley**, a qualified art therapist, ATFC now delivers therapy across **37 primary schools**, supporting **over 230 children each week**.

Referral data demonstrates high levels of anxiety, emotional regulation difficulties, neurodiversity (including ADHD and autism), family disruption, safeguarding concerns, and bereavement. Many children present with multiple overlapping needs, reinforcing the importance of flexible, trauma-informed therapeutic intervention.

In addition to its core school-based provision, ATFC operates:

- a **Crisis Fund**, fully subsidising therapy for urgent cases where no alternative funding is available;
- a **Grief Project** supporting children experiencing bereavement and loss; and
- a **Parent Project**, supporting parents alongside their child's therapeutic journey.

Demand for services continues to exceed capacity, and the charity maintains a waiting list where necessary. The Trustees consider this both an indication of unmet need and evidence of the value placed on ATFC's services by schools and families.

Reserves policy

The Trustees recognise the importance of maintaining appropriate reserves to ensure financial stability and service continuity.

The charity aims to maintain reserves equivalent to **approximately 25% (three months) of annual running costs**. These reserves are primarily intended to support **emergency and crisis cases**, including mid-term SENCO referrals.

Reserves are reviewed by the Board **twice yearly** to ensure adequacy in light of operational commitments and future plans.

ARTS THERAPIES FOR CHILDREN

TRUSTEES REPORT (CONTINUED)

FOR THE TEN MONTH PERIOD ENDED 30 APRIL 2025

Financial review

The financial statements reflect the charity's activities during the 10-month period. Income and expenditure have been closely monitored in the context of rising demand and delivery costs.

The Trustees have assessed the principal risks facing the charity, including financial sustainability, staffing capacity, and increasing demand for services, and are satisfied that appropriate systems and oversight are in place to manage these risks.

Our methodology

Arts Therapies for Children delivers creative therapeutic support through a **school-based, trauma-informed model** focused on early intervention.

Therapy is delivered within schools, removing barriers to access and supporting children in a familiar and safe environment. Referrals are identified and prioritised by school SENCOs and wellbeing leads, ensuring support reaches children with the greatest need.

Each child typically receives weekly therapy sessions tailored to their individual circumstances. Therapists work creatively and flexibly, supported by regular professional supervision and robust safeguarding frameworks.

ATFC works collaboratively with schools and parents where appropriate, recognising the importance of a holistic support network around each child.

Funding

The charity's income is derived from a **diverse funding mix**, including:

- fundraising events, including the annual dinner;
- grants and foundations;
- individual donors and major supporters; and
- contributions from parents and schools towards subsidised therapy provision.

This mixed model enables ATFC to maintain affordability while ensuring high-quality delivery. Additional support is provided through the Crisis Fund for families experiencing financial hardship.

How performance and success are measured:

ATFC uses a combination of qualitative and quantitative measures to evaluate its effectiveness. Due to the age and vulnerability of beneficiaries, feedback is gathered through professional assessment, end-of-therapy questionnaires, and feedback from parents, teachers, and schools.

In addition, ATFC undertakes an annual wellbeing survey to assess outcomes and impact. During the period, evaluation data demonstrated consistently positive results across both individual and wider school outcomes.

Based on the **2024–25 wellbeing survey using the Stirling Children's Wellbeing Scale, 100% of schools reported improved wellbeing among children receiving therapy, and 100% stated they would recommend ATFC to other schools. 95% of children reported being very satisfied with their therapist, 92% felt more supported and cared for, and 90% demonstrated greater emotional resilience and coping skills.** Schools also reported wider benefits, with **79% noting a positive impact on the broader school community and 77% observing benefits extending to the whole class.**

During the academic year, the charity delivered approximately **7,000 therapy sessions**, including **over 600 fully funded sessions** for children from families experiencing financial hardship.

Plans for future periods

The Trustees plan to continue delivering high-quality therapeutic support while strengthening financial sustainability, increasing organisational capacity, and reducing waiting times. Priorities include expanding parental support, deepening partnerships with schools and community organisations, and ensuring the charity remains resilient in the face of growing demand.

Structure, governance and management

The charity was established by a charitable trust deed on 28 June 2016.

ARTS THERAPIES FOR CHILDREN

TRUSTEES REPORT (CONTINUED)

FOR THE TEN MONTH PERIOD ENDED 30 APRIL 2025

The trustees who served during the ten month period and up to the date of signature of the financial statements were:

Mr. S Fhima MBE

Mr. J A Gilmour

Mr. O Tiroche

Dr A. D. Hirschowitz BDS

(Resigned 30 October 2024)

Mr. A Hersh (silent trustee)

Mrs. A Sonn

(Appointed 25 May 2025)

Mrs. A Jacobson

(Appointed 16 November 2025)

Mr A Hersh serves as a **silent trustee**, providing continuity and support to the Board while not being involved in day-to-day governance or operational decision-making.

The Trustees meet regularly to review strategy, financial performance, and risk. New Trustees receive appropriate induction and ongoing support.

Background of main trustees:

Shimon Fhima MBE

Shimon Fhima MBE grew up in Broughton Park, Salford. After four years in Talmudic college, he completed an LLB. He is now a senior civil servant in the Ministry of Defence having previously held posts in the Home Office, Treasury and HMRC. In his spare time, he is a volunteer first responder for the Hatzola Ambulance Service. He lives in Edgware with his wife and five children.

Omer Tiroche

Omer works as an art dealer and runs his gallery in London, so is well placed to understand the role that art can serve for people and society. He has been involved with the British Friends of the Art Museums of Israel and various other charities, placing him in a great position to help propel the charity.

Jonathan Gilmour

Jonathan is a Partner at City law firm Travers Smith, where he heads its Derivatives & Structured Products practice and regularly advises trustees on their legal and fiduciary duties. Jonathan is also trustee of two other charities both in the field of education.

Angela Jacobson

As a seasoned Chartered Accountant, Angela brings extensive expertise in financial management and strategic leadership. With a background in both start-ups and major commercial organizations, she has a unique understanding of the financial and operational challenges businesses face. Angela's experience extends beyond the corporate world, having volunteered as a Financial Representative for several charities. She is well-versed in the importance of robust governance and financial oversight in the non-profit sector.

Alison Sonn

Alison joined the Board as a Trustee in May 2025. She grew up in Cardiff and, after graduating in 1989, moved to London to attend law school. Alison worked for several years as a criminal defence solicitor-advocate before taking time out to raise her children. She has over 20 years' experience in the charity sector, including work with the Citizens Advice Bureau, and previously served as a trustee of Camp Simcha for 12 years.

A Hersh


Silent trustee.

ARTS THERAPIES FOR CHILDREN

TRUSTEES REPORT (CONTINUED)

FOR THE TEN MONTH PERIOD ENDED 30 APRIL 2025

The trustees report was approved by the Board of Trustees.



Mr. S Fhima MBE
Trustee

12 February 2026

ARTS THERAPIES FOR CHILDREN

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ARTS THERAPIES FOR CHILDREN

I report to the trustees on my examination of the financial statements of Arts Therapies For Children (the charity) for the ten month period ended 30 April 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.



Anthony Epstein FCA
Paragon Partners Limited
Churchill House
137 - 139 Brent Street
London
NW4 4DJ
12 February 2026

ARTS THERAPIES FOR CHILDREN

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE TEN MONTH PERIOD ENDED 30 APRIL 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income and endowments from:			
Donations and legacies	3	152,057	331,815
Charitable activities	4	181,356	145,031
Other income	5	1,731	1,991
Total income		<u>335,144</u>	<u>478,837</u>
Expenditure on:			
Charitable activities	6	403,321	410,085
Other expenditure	9	20,697	41,062
Total expenditure		<u>424,018</u>	<u>451,147</u>
Net income/(expenditure) and movement in funds		(88,874)	27,690
Reconciliation of funds:			
Fund balances at 1 July 2024		<u>217,328</u>	<u>189,638</u>
Fund balances at 30 April 2025		<u>128,454</u>	<u>217,328</u>

ARTS THERAPIES FOR CHILDREN

BALANCE SHEET

AS AT 30 APRIL 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	11	36,897		-	
Cash at bank and in hand		92,342		218,936	
		<u>129,239</u>		<u>218,936</u>	
Creditors: amounts falling due within one year	12	(785)		(1,608)	
Net current assets			<u>128,454</u>		<u>217,328</u>
The funds of the charity					
Unrestricted funds	14		128,454		217,328
			<u>128,454</u>		<u>217,328</u>

The financial statements were approved by the trustees on 12 February 2026



Mr. S Fhima MBE
Trustee

ARTS THERAPIES FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE TEN MONTH PERIOD ENDED 30 APRIL 2025

1 Accounting policies

Charity information

Arts Therapies For Children is a charity established by a charitable trust deed on 28 June 2016.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

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

ARTS THERAPIES FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE TEN MONTH PERIOD ENDED 30 APRIL 2025

1 Accounting policies

(Continued)

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ARTS THERAPIES FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE TEN MONTH PERIOD ENDED 30 APRIL 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	152,057	331,815

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from art therapy sessions		
Ancillary trading income	181,356	145,031

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,731	1,991

6 Expenditure on charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Direct costs		
Staff costs	68,220	35,302
Art therapy sessions	263,963	291,416
Therapist supervision	300	1,020
Advertising and marketing	360	6,480
Consultancy	23,181	31,797
Events costs	46,822	43,854
Donations	475	216
	<u>403,321</u>	<u>410,085</u>
Analysis by fund		
Unrestricted funds	<u>403,321</u>	<u>410,085</u>

ARTS THERAPIES FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE TEN MONTH PERIOD ENDED 30 APRIL 2025

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the ten month period.

8 Employees

The average monthly number of employees during the ten month period was:

	2025 Number	2024 Number
	3	1
	<u>3</u>	<u>1</u>
Employment costs	2025	2024
	£	£
Wages and salaries	65,341	33,877
Social security costs	1,423	-
Other pension costs	1,456	1,425
	<u>68,220</u>	<u>35,302</u>

There were no employees whose annual remuneration was more than £60,000.

9 Other

	Unrestricted funds	Total
	2025	2024
	£	£
Insurance	1,165	914
Postage, printing and stationery	-	140
Administrative expenses	17,426	38,218
Accountancy	1,080	960
Other expenditure	1,026	830
	<u>20,697</u>	<u>41,062</u>

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

ARTS THERAPIES FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE TEN MONTH PERIOD ENDED 30 APRIL 2025

11 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	24,397	-
Prepayments and accrued income	12,500	-
	<u>36,897</u>	<u>-</u>

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	785	1,608
	<u>785</u>	<u>1,608</u>

13 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,456	1,425
	<u>1,456</u>	<u>1,425</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2024	Incoming resources	Resources expended	At 30 April 2025
	£	£	£	£
General funds	217,328	335,144	(424,018)	128,454
	<u>217,328</u>	<u>335,144</u>	<u>(424,018)</u>	<u>128,454</u>
Previous year:	At 1 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
General funds	189,638	478,837	(451,147)	217,328
	<u>189,638</u>	<u>478,837</u>	<u>(451,147)</u>	<u>217,328</u>

15 Related party transactions

There were no disclosable related party transactions during the ten month period (2024 - none).

ARTS THERAPIES FOR CHILDREN

England & Wales - Charity number 1167912

Accounts

Charity registration number 1167912

ARTS THERAPIES FOR CHILDREN
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

ARTS THERAPIES FOR CHILDREN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr. S Fhima MBE Mr. J A Gilmour Mr. O Tiroche Dr A. D. Hirschowitz BDS Mr. A Hersh
Charity number	1167912
Principal address	23 Ravenshurst Avenue Hendon London NW4 4EE
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ARTS THERAPIES FOR CHILDREN

TRUSTEES REPORT

FOR THE YEAR ENDED 30 JUNE 2024

The trustees present their report and accounts for the year ended 30 June 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Objectives and activities

The charity was set up for the benefit of the public to promote and protect the good health and wellbeing of children aged 5-18 experiencing learning, behavioural, emotional and other difficulties through the provision of arts therapies in a supportive environment as an addition to their daily school experience.

All our charitable activities focus on these objectives as detailed above and are undertaken to further our charitable purposes for the public benefit. The Trustees confirm that they have referred to the Charity Commission's general guidance on the public benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

In furtherance of the objectives mentioned above, the Trustees have gratefully received donations and grants, as detailed in the attached statement of financial activities. Arts Therapies for Children was established in 2016 to address a crucial gap in providing therapy to vulnerable children. Therapy, in general, comes with significant costs making it challenging for many schools to incorporate it within their general budget. With constant cuts and financial constraints in school funding, children in need of intervention are often left without proper support. To bridge this gap, the dedicated efforts of our Trustees, led by our new CEO Natasha Ainley and our founder Tim Anders, both qualified art therapists, have been unwavering. They have tirelessly worked to raise substantial funds covering 40% of each child's therapy cost, with parents and schools contributing the remaining balance. As a result, we have successfully established our presence in thirty five primary schools, providing therapy to over 190 children each week.

We take immense pride in these figures, which reflect the positive impact our organization is making on the lives of vulnerable children. By providing essential therapy services, we are striving to alleviate their challenges and promote their well-being

Reserves policy

The prudent allocation of reserves is a cornerstone of our financial strategy, providing both stability and the means for advancing our primary mission. To ensure financial security and the continuous development of our principal activities, we have resolved to maintain reserves at a level equivalent to at least 25% of our yearly running costs.

Our designated reserves will be utilised primarily to cater to "emergency cases" – additional children who are referred to ATFC outside the regular intake periods. These cases are identified by the school SENCO mid-term, and we are committed to supporting these vulnerable children promptly and effectively.

Twice a year, our Board undertakes a thorough review of the required reserves to ensure they remain sufficient to meet our ongoing commitments. Accordingly, we have established the target of maintaining reserves corresponding to 3 months of the total running expenses of the charity.

By adhering to this reserve policy, we are confident in our ability to navigate unforeseen challenges and maintain a strong foundation for our organization's growth and impact. It underscores our dedication to fiscal responsibility and our commitment to the children we serve.

ARTS THERAPIES FOR CHILDREN

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

Financial review

In accordance with the charity constitution, the charity can make investments which the Trustees see fit subject to any condition imposed or required by law.

Grants, including grants for purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees meet at several times during the year, to consider various ways of advancing the principal activities of the charity.

The statutory power of appointing new Trustees is vested in the continuing Trustees. All new Trustees, when appointed, will be given appropriate training to enable proper fulfilment of their duty.

Our methodology

At ATFC, our methodology revolves around a collaborative and personalized approach to provide therapeutic support to children facing significant emotional and/or behavioural challenges within their specific schools. Spearheading this process is our experienced Art therapist and CEO, Natasha Ainley. She closely collaborates with School SENCOs (Special Needs Coordinators) to identify and address the urgent needs of these children.

Once identified, Natasha allocates a dedicated therapist to each school to work directly with the children in need of therapeutic assistance. Her role also involves supporting the school in establishing a productive working partnership. This includes ensuring the availability of an appropriate room designated for therapy and organising essential aspects, such as:

- Verification of all relevant paperwork of the therapist, including qualifications, DBS checks, and references.
- Provision of storage space for confidential materials.
- Access to necessary art equipment. Information on safeguarding contacts at ATFC.
- Details of the therapist's supervisor for continuous professional support.
- Ensuring that the child's therapy sessions are scheduled at a time that does not impact their educational development.
- Completion of contractual agreements between ATFC and the school.

Our ultimate objective is to provide robust emotional support to children during challenging periods in their lives. We achieve this by working collaboratively with the child, their teacher, and parents. By addressing their emotional and behavioural difficulties holistically, we aim to empower them to navigate through these challenges and lead healthier, happier lives.

At ATFC, we believe in the power of therapeutic intervention and its positive impact on the well-being of children. Through our dedicated efforts and collaborative approach, we strive to make a meaningful difference in the lives of the children we serve.

Funding

As with most not-for-profits, our greatest day-to-day concern is maintaining and building the funding base to support our current clients and future beneficiaries. A significant percentage of clients remain with ATFC and are supported over a number of years and we need to make sure we have the means in place to support them throughout their journey as well as the ever increasing number of new referrals.

Most of our funding comes from grants and donations, and we are aware that we need to work carefully to ensure this stream of income is safeguarded and other possible funding is cultivated. Our investment in monitoring and evaluation is part of this, where we can quantitatively demonstrate our successes and the value of our work to present and future donors

ARTS THERAPIES FOR CHILDREN

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

How performance and success are measured:

ATFC uses the Stirling Children's Wellbeing Scale (commonly referred to as the Stirling Scale) which measures emotional and psychological wellbeing in children and young people aged 8 to 15 years. The areas of wellbeing covered by the scale include optimism, cheerfulness, and relaxation; satisfying interpersonal relationships; positive functioning including clear thinking and competence. Our therapists complete the survey with their clients at the beginning and end of their therapeutic interventions.

In addition to this we send out surveys to parents and children at the beginning and end of their therapeutic interventions, to evaluate the effectiveness of the interventions and to see where we can improve the serve that we provide.

In parallel to the evaluation methodologies put in place, we have not lost sight of the fact that ATFC is, at its heart, about the individual. Success will always be dependent on, and measured in the context of, the unique circumstances with which a child comes to ATFC.

A constant stream of solicited and unsolicited feedback from the children's families, teachers, headteachers involved in the childcare provide insight into the individual journeys and progress children make and the impact it has on all those around them. Our success as an organisation, is demonstrated by the high level of referrals we receive despite keeping an intentionally low profile to maintain the confidentiality and discretion of the children and their families. We have met ambitious targets to expand to try to meet the need in the community, though we still have a waiting list for our services.

Plans for future periods.

The trustees plan to continue to help children in the Jewish Community by both continuing their current care plans and projects, whilst seeking to increase funding to support additional children in accordance with the charity's objectives

Structure, governance and management

The charity was established by a charitable trust deed on 28 June 2016.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr. S Fhima MBE

Mr. J A Gilmour

Mr. O Tiroche

Dr A. D. Hirschowitz BDS

Mr. A Hersh

It should be noted that Dr. A. D. Hirschowitz BDS has resigned as a trustee effective from the end of June 2024.

Appointment of the trustees is governed by the Trust Deed of the charity.

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity, but no such investments are presently held.

ARTS THERAPIES FOR CHILDREN

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

Background of main trustees:

- Shimon Fhima MBE

Shimon Fhima MBE grew up in Broughton Park, Salford. After four years in Talmudic college, he completed an LLB. He is now a senior civil servant in the Ministry of Defence having previously held posts in the Home Office, Treasury and HMRC. In his spare time, he is a volunteer first responder for the Hatzola Ambulance Service. He lives in Edgware with his wife and five children.

- Omer Tiroche

Omer works as an art dealer and runs his gallery in London, so is well placed to understand the role that art can serve for people and society. He has been involved with the British Friends of the Art Museums of Israel and various other charities, placing him in a great position to help propel the charity.

- Jonathan Gilmour

Jonathan is a Partner at City law firm Travers Smith, where he heads its Derivatives & Structured Products practice and regularly advises trustees on their legal and fiduciary duties. Jonathan is also trustee of two other charities, both in the field of education, and serves as a Parent Governor of his children's primary school.

The trustees report was approved by the Board of Trustees.



Mr. S Fhima MBE

Trustee

23 August 2024

ARTS THERAPIES FOR CHILDREN

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ARTS THERAPIES FOR CHILDREN

I report to the trustees on my examination of the financial statements of Arts Therapies For Children (the charity) for the year ended 30 June 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Anthony Epstein FCA

Paragon Partners Limited
Churchill House
137 - 139 Brent Street
London
NW4 4DJ

Dated: 27 August 2024

ARTS THERAPIES FOR CHILDREN

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income and endowments from:			
Donations and legacies	3	476,845	402,421
Other income	4	1,991	454
		<hr/>	<hr/>
Total income		478,836	402,875
		<hr/> <hr/>	<hr/> <hr/>
Expenditure on:			
Charitable activities	5	410,084	268,857
Other expenditure	9	41,062	51,616
		<hr/>	<hr/>
Total expenditure		451,146	320,473
		<hr/> <hr/>	<hr/> <hr/>
Net income and movement in funds		27,690	82,402
Reconciliation of funds:			
Fund balances at 1 July 2023		189,638	107,236
		<hr/>	<hr/>
Fund balances at 30 June 2024		217,328	189,638
		<hr/> <hr/>	<hr/> <hr/>

ARTS THERAPIES FOR CHILDREN

BALANCE SHEET

AS AT 30 JUNE 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		218,936		191,159	
Creditors: amounts falling due within one year	11	<u>(1,608)</u>		<u>(1,521)</u>	
Net current assets			217,328		189,638
Net assets excluding pension liability			217,328		189,638
			=====		=====
The funds of the charity					
Unrestricted funds			217,328		189,638
			217,328		189,638
			=====		=====

The financial statements were approved by the trustees on 23 August 2024



Mr. S Fhima MBE
Trustee

ARTS THERAPIES FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

Charity information

Arts Therapies For Children is a charity established by a charitable trust deed on 28 June 2016.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

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

ARTS THERAPIES FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

(Continued)

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ARTS THERAPIES FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	476,845	401,421
General grants received	-	1,000
	<u>476,845</u>	<u>402,421</u>

4 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	1,991	454
	<u>1,991</u>	<u>454</u>

5 Expenditure on charitable activities

	Heading #ac982 2024 £	Heading #ac982 2023 £
Direct costs		
Staff costs	35,302	30,683
Art therapy sessions	291,415	183,887
Therapist supervision	1,020	749
Advertising and marketing	6,480	5,053
Consultancy	31,797	16,397
Events costs	43,854	31,872
Donations	216	216
	<u>410,084</u>	<u>268,857</u>
Analysis by fund		
Unrestricted funds	<u>410,084</u>	<u>268,857</u>

6 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
	<u> </u>	<u> </u>

ARTS THERAPIES FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

8 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	1	1
	<u>1</u>	<u>1</u>
Employment costs	2024	2023
	£	£
Wages and salaries	33,877	29,167
Other pension costs	1,425	1,516
	<u>35,302</u>	<u>30,683</u>
	<u>35,302</u>	<u>30,683</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

9 Other

	Unrestricted funds	Total
	2024	2023
	£	£
Insurance	914	961
Postage, printing and stationery	140	190
Administrative expenses	38,218	48,774
Accountancy	960	720
Other expenditure	830	971
	<u>41,062</u>	<u>51,616</u>
	<u>41,062</u>	<u>51,616</u>

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

ARTS THERAPIES FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	1,608	1,521

12 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,425	1,516

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
General funds	189,638	478,836	(451,146)	217,328
Previous year:	At 1 July 2022	Incoming resources	Resources expended	At 30 June 2023
	£	£	£	£
General funds	107,236	402,875	(320,473)	189,638

14 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

ARTS THERAPIES FOR CHILDREN

England & Wales - Charity number 1167912

Accounts

Charity registration number 1167912

ARTS THERAPIES FOR CHILDREN
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

ARTS THERAPIES FOR CHILDREN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr. S Fhima MBE Mr. J A Gilmour Mr. O Tiroche Dr A. D. Hirschowitz BDS Mr. A Hersh
Charity number	1167912
Principal address	23 Ravenshurst Avenue Hendon London NW4 4EE
Independent examiner	Anthony Epstein FCA Paragon Partners Limited Churchill House 137 - 139 Brent Street London NW4 4DJ

ARTS THERAPIES FOR CHILDREN

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Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 11

ARTS THERAPIES FOR CHILDREN

TRUSTEES REPORT

FOR THE YEAR ENDED 30 JUNE 2023

The trustees present their report and accounts for the year ended 30 June 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Objectives and activities

The charity was set up for the benefit of the public to promote and protect the good health and wellbeing of children aged 5-18 experiencing learning, behavioural, emotional and other difficulties through the provision of arts therapies in a supportive environment as an addition to their daily school experience.

All our charitable activities focus on these objectives as detailed above and are undertaken to further our charitable purposes for the public benefit. The Trustees confirm that they have referred to the Charity Commission's general guidance on the public benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

In furtherance of the objectives mentioned above, the Trustees have gratefully received donations and grants, as detailed in the attached statement of financial activities. Arts Therapies for Children was established in 2016 to address a crucial gap in providing therapy to vulnerable children. Therapy, in general, comes with significant costs, making it challenging for many schools to incorporate it within their general budget. With constant cuts and financial constraints in school funding, children in need of intervention are often left without proper support.

To bridge this gap, the dedicated efforts of our Trustees, led by our new CEO Natasha Ainley and our founder Tim Anders, both qualified art therapists, have been unwavering. They have tirelessly worked to raise substantial funds, covering 40% of each child's therapy cost, with parents and schools contributing the remaining balance. As a result, we have successfully established our presence in 32 primary schools, providing therapy to over 170 children each week.

We take great pride in these figures, which reflect the positive impact our organization is making on the lives of vulnerable children. By providing essential therapy services, we are striving to alleviate their challenges and promote their well-being.

Reserves policy

The prudent allocation of reserves is a cornerstone of our financial strategy, providing both stability and the means for advancing our primary mission. To ensure financial security and the continuous development of our principal activities, we have resolved to maintain reserves at a level equivalent to at least 25% of our yearly running costs.

Our designated reserves will be utilised primarily to cater to "emergency cases" – additional children who are referred to ATFC outside the regular intake periods. These cases are identified by the school SENCO mid-term, and we are committed to supporting these vulnerable children promptly and effectively.

Twice a year, our Board undertakes a thorough review of the required reserves to ensure they remain sufficient to meet our ongoing commitments. As we reflect on the year ending June 2023, our total expenses amounted to £320,473. Accordingly, we have established the target of maintaining reserves amounting to £78,642 which corresponds to 3 months of the total expenses.

By adhering to this reserve policy, we are confident in our ability to navigate unforeseen challenges and maintain a strong foundation for our organization's growth and impact. It underscores our dedication to fiscal responsibility and our commitment to the children we serve.

ARTS THERAPIES FOR CHILDREN

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

Financial review

In accordance with the charity constitution, the charity can make investments which the Trustees see fit subject to any condition imposed or required by law.

Grants, including grants for purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees meet at several times during the year, to consider various ways of advancing the principal activities of the charity.

The statutory power of appointing new Trustees is vested in the continuing Trustees. All new Trustees, when appointed, will be given appropriate training to enable proper fulfilment of their duty.

Our methodology

At ATFC, our methodology revolves around a collaborative and personalized approach to provide therapeutic support to children facing significant emotional and/or behavioural challenges within their specific schools. Spearheading this process is our experienced Art therapist and CEO, Natasha Ainley. She closely collaborates with School SENCOs (Special Needs Coordinators) to identify and address the urgent needs of these children.

Once identified, Natasha allocates a dedicated therapist to each school to work directly with the children in need of therapeutic assistance. Her role also involves supporting the school in establishing a productive working partnership. This includes ensuring the availability of an appropriate room designated for therapy and organising essential aspects, such as:

- Verification of all relevant paperwork of the therapist, including qualifications, DBS checks, and references.
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- Details of the therapist's supervisor for continuous professional support.
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At ATFC, we believe in the power of therapeutic intervention and its positive impact on the well-being of children. Through our dedicated efforts and collaborative approach, we strive to make a meaningful difference in the lives of the children we serve.

Funding

As with most not-for-profits, our greatest day-to-day concern is maintaining and building the funding base to support our current clients and future beneficiaries. A significant percentage of clients remain with ATFC and are supported over a number of years and we need to make sure we have the means in place to support them throughout their journey as well as the ever increasing number of new referrals.

Most of our funding comes from grants and donations, and we are aware that we need to work carefully to ensure this stream of income is safeguarded and other possible funding is cultivated. Our investment in monitoring and evaluation is part of this, where we can quantitatively demonstrate our successes and the value of our work to present and future donors

ARTS THERAPIES FOR CHILDREN

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

How performance and success are measured:

ATFC have used various monitoring and evaluation systems to enable us to measure, analyse and report our successes and progress. However due to the age of our beneficiaries we have found that many of the children have struggled to complete the forms at the beginning of therapy, as they are too shy or anxious about filling out a form.

After many trials we have decided that our best option is for each child and their parents to complete a brief online anonymous questionnaire at the end of therapy, which they can do from the privacy of their own homes. Whilst this system is measurable, we are aware that it is not objectively comparable to other services. However, this system can measure the child's progress made across many areas such as improved self-esteem, anxiety, and depression levels and interpersonal relationships.

However, in parallel to the evaluation methodologies put in place, we have not lost sight of the fact that ATFC is, at its heart, about the individual. Success will always be dependent on, and measured in the context of, the unique circumstances with which a child comes to ATFC.

A constant stream of solicited and unsolicited feedback from the children's families, teachers, headteachers involved in the childcare provide insight into the individual journeys and progress children make and the impact it has on all those around them.

Our success as an organisation, is demonstrated by the high level of referrals we receive despite keeping an intentionally low profile to maintain the confidentiality and discretion of the children and their families. We have met ambitious targets to expand to try to meet the need in the community, though we still have a waiting list for our services.

Plans for future periods

The trustees plan to continue to help children in the Jewish Community by both continuing their current care plans and projects, whilst seeking to increase funding to support additional children in accordance with the charity's objectives.

Structure, governance and management

The charity was established by a charitable trust deed on 28 June 2016.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr. S Fhima MBE

Mr. J A Gilmour

Mr. O Tiroche

Dr A. D. Hirschowitz BDS

Mr. A Hersh

Appointment of the trustees is governed by the Trust Deed of the charity.

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity, but no such investments are presently held.

ARTS THERAPIES FOR CHILDREN

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

Background of main trustees:

- Shimon Fhima MBE

Shimon Fhima MBE grew up in Broughton Park, Salford. After four years in Talmudic college, he completed an LLB. He is now a senior civil servant in the Ministry of Defence having previously held posts in the Home Office, Treasury and HMRC. In his spare time, he is a volunteer first responder for the Hatzola Ambulance Service. He lives in Edgware with his wife and five children.

- Omer Tiroche

Omer works as an art dealer and runs his gallery in London, so is well placed to understand the role that art can serve for people and society. He has been involved with the British Friends of the Art Museums of Israel and various other charities, placing him in a great position to help propel the charity.

- Jonathan Gilmour

This year, we welcomed Jonathan Gilmour as a trustee. Jonathan is a Partner at City law firm Travers Smith, where he heads its Derivatives & Structured Products practice and regularly advises trustees on their legal and fiduciary duties. Jonathan is also trustee of two other charities, both in the field of education, and serves as a Parent Governor of his children's primary school.

The trustees report was approved by the Board of Trustees.



Mr. S Fhima MBE
Trustee

22 August 2023

ARTS THERAPIES FOR CHILDREN

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ARTS THERAPIES FOR CHILDREN

I report to the trustees on my examination of the financial statements of Arts Therapies For Children (the charity) for the year ended 30 June 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.



Anthony Epstein FCA

Paragon Partners Limited
Churchill House
137 - 139 Brent Street
London
NW4 4DJ

Dated: 23 August 2023

ARTS THERAPIES FOR CHILDREN

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income and endowments from:			
Donations and legacies	3	402,421	206,085
Other income	4	454	18
Total income		<u>402,875</u>	<u>206,103</u>
Expenditure on:			
Charitable activities	5	268,857	238,212
Other	8	51,616	27,149
Total expenditure		<u>320,473</u>	<u>265,361</u>
Net income/(expenditure) for the year/ Net movement in funds		82,402	(59,258)
Fund balances at 1 July 2022		<u>107,236</u>	<u>166,494</u>
Fund balances at 30 June 2023		<u><u>189,638</u></u>	<u><u>107,236</u></u>

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

ARTS THERAPIES FOR CHILDREN

BALANCE SHEET

AS AT 30 JUNE 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		191,159		107,852	
Creditors: amounts falling due within one year	10	<u>(1,521)</u>		<u>(616)</u>	
Net current assets			<u>189,638</u>		<u>107,236</u>
Income funds					
Unrestricted funds			<u>189,638</u>		<u>107,236</u>
			<u>189,638</u>		<u>107,236</u>

The financial statements were approved by the Trustees on 22 August 2023



Mr. S Fhima MBE
Trustee

ARTS THERAPIES FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

Charity information

Arts Therapies For Children is a charity established by a charitable trust deed on 28 June 2016.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

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

ARTS THERAPIES FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

(Continued)

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ARTS THERAPIES FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	401,421	187,930
General grants received	1,000	18,155
	<u>402,421</u>	<u>206,085</u>

4 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	<u>454</u>	<u>18</u>

5 Charitable activities

	Direct charitable expenditure	Direct charitable expenditure
	2023	2022
	£	£
Staff costs	30,683	39,867
Art therapy sessions	183,887	159,000
Therapist supervision	749	1,895
Advertising and marketing	5,053	21,862
Consultancy	16,397	14,484
Events costs	31,872	-
Donations	216	1,104
	<u>268,857</u>	<u>238,212</u>
	<u>268,857</u>	<u>238,212</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

ARTS THERAPIES FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	1	2

Employment costs

	2023 £	2022 £
Wages and salaries	29,167	38,792
Other pension costs	1,516	1,075
	<u>30,683</u>	<u>39,867</u>

There were no employees whose annual remuneration was more than £60,000.

8 Other

	Unrestricted funds	Total
	2023 £	2022 £
Insurance	961	680
Postage, printing and stationery	190	428
Administrative expenses	48,774	21,628
Accountancy	720	720
Other expenditure	971	3,693
	<u>51,616</u>	<u>27,149</u>

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	1,521	616

11 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

ARTS THERAPIES FOR CHILDREN

England & Wales - Charity number 1167912

Accounts

Charity registration number 1167912

ARTS THERAPIES FOR CHILDREN
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

ARTS THERAPIES FOR CHILDREN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr. S Fhima MBE Mr. J A Gilmour Mr. O Tiroche Dr A. D. Hirschowitz BDS Mr. A Hersh
Charity number	1167912
Principal address	23 Ravenshurst Avenue Hendon London NW4 4EE
Independent examiner	Anthony Epstein FCA Paragon Partners Limited Churchill House 137 - 139 Brent Street London NW4 4DJ

ARTS THERAPIES FOR CHILDREN

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ARTS THERAPIES FOR CHILDREN

TRUSTEES REPORT

FOR THE YEAR ENDED 30 JUNE 2022

The trustees present their report and accounts for the year ended 30 June 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Objectives and activities

The charity was set up for the benefit of the public to promote and protect the good health and wellbeing of children aged 5-18 experiencing learning, behavioural, emotional and other difficulties through the provision of arts therapies in a supportive environment as an addition to their daily school experience.

All our charitable activities focus on these objectives as detailed above and are undertaken to further our charitable purposes for the public benefit. The Trustees confirm that they have referred to the Charity Commission's general guidance on the public benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

In furtherance of the objects as stated above, the Trustees have accepted donations and grants as shown in the attached statement of financial activities.

Arts Therapies for Children was established in 2016 to fill a vital gap in the provision of therapy to vulnerable children. Therapy in general is not inexpensive and as such many schools simply do not feel they have space to provide it within their general budget. Funding for schools is constantly being cut and squeezed and yet children who need intervention are left to suffer. The trustees, led by the CEO who himself is a qualified art therapist, have worked tirelessly to raise not insignificant funds to pay 40% of each child's therapy with the balance met by parents and schools.

The charity is currently operating in 30 primary schools seeing over 130 children per week.

Reserves policy

The reserves that we have set aside provide financial stability and the means for the development of our principal activity. We intend to maintain our reserves at a level which is at least equivalent to 25% of our yearly running costs. We intend to use the reserves by paying for any additional children who get referred to ATFC as "emergency cases". These are children who are identified by the school senco mid-term.

Twice per year the Board regularly reviews the amount of reserves that are required to ensure that they are adequate to fulfil our continuing obligations. For the year ending June 2022 our total expenses were £264,257 therefore we aim to keep 25% of this amount in reserves which amounts to £66,065.

Financial review

In accordance with the charity constitution, the charity can make investments which the Trustees see fit subject to any condition imposed or required by law.

Grants, including grants for purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees meet at several times during the year, to consider various ways of advancing the principal activities of the charity.

The statutory power of appointing new Trustees is vested in the continuing Trustees. All new Trustees, when appointed, will be given appropriate training to enable proper fulfilment of their duty.

ARTS THERAPIES FOR CHILDREN

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

Our methodology

ATFC's methodology is for our director Natasha Ainley (an experienced Art therapist) to work closely with School Senco's (Special needs co coordinators) to identify those children who have significant emotional and / or behavioural difficulties at their specific school.

Natasha then allocates a specific therapist to each school to work with the children who have been identified as being in urgent need of therapeutic support.

Part of Natasha's role is to support the school in setting up the working partnership, ensuring that an appropriate room has been designated for therapy and that:

- The school has all relevant paperwork on the therapist including qualifications, DBS and references.
- Storage space for confidential materials.
- Art equipment.
- Details of safeguarding contacts at ATFC.
- Details of the therapist's supervisor.
- The therapist see's the child at a time every week which does not impact on the child's educational development.
- Contracts between ATFC and the school have been signed.

The aim of our programme is to help support children when they are experiencing emotional or behavioural difficulties by working with the child, their teacher, and parents to provide them with as much emotional support as possible in a challenging period in their lives.

Location

From September 2021 ATFC's management team and administrator have rented premises at an office space which is also used by two other Jewish charities including Jewish marriage council; Part of the agreement is that we also have use of a therapy space so that our therapists can see parents or children outside of school in a secure and confidential environment.

Funding

As with most not-for-profits, our greatest day-to-day concern is maintaining and building the funding base to support our current clients and future beneficiaries. A significant percentage of clients remain with ATFC and are supported over a number of years and we need to make sure we have the means in place to support them throughout their journey as well as the ever increasing number of new referrals.

Most of our funding comes from grants and donations, and we are aware that we need to work carefully to ensure this stream of income is safeguarded and other possible funding is cultivated. Our investment in monitoring and evaluation is part of this, where we can quantitatively demonstrate our successes and the value of our work to present and future donors

ARTS THERAPIES FOR CHILDREN

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

How performance and success are measured:

ATFC have used various monitoring and evaluation systems to enable us to measure, analyse and report our successes and progress. However due to the age of our beneficiaries we have found that many of the children have struggled to complete the forms at the beginning of therapy, as they are too shy or anxious about filling out a form.

After many trials we have decided that our best option is for each child and their parents to complete a brief online anonymous questionnaire at the end of therapy, which they can do from the privacy of their own homes. Whilst this system is measurable, we are aware that it is not objectively comparable to other services. However, this system can measure the child's progress made across many areas such as improved self-esteem, anxiety, and depression levels and interpersonal relationships.

However, in parallel to the evaluation methodologies put in place, we have not lost sight of the fact that ATFC is, at its heart, about the individual. Success will always be dependent on, and measured in the context of, the unique circumstances with which a child comes to ATFC.

A constant stream of solicited and unsolicited feedback from the children's families, teachers, headteachers involved in the childcare provide insight into the individual journeys and progress children make and the impact it has on all those around them.

Our success as an organisation, is demonstrated by the high level of referrals we receive despite keeping an intentionally low profile to maintain the confidentiality and discretion of the children and their families. We have met ambitious targets to expand to try to meet the need in the community, though we still have a waiting list for our services.

Plans for future periods

The trustees plan to continue to help children in the Jewish Community by both continuing their current care plans and projects, whilst seeking to increase funding to support additional children in accordance with the charity's objectives.

Events after the end of the reporting period

The outbreak of the COVID-19 pandemic during 2020 has presented the charity with some challenges regarding donations and fundraising income which the trustees believe will continue over the next few months. In addition, the uncertainty surrounding Brexit may also impact the UK economy and sources of income for the charity. These risks are beyond the control of the charity and represents uncertainty to the revenue of the charity in the next 12 months. However, the charity has a wide range of support from private donors, charitable trusts, and local authorities as well as reserves, such that the trustees believe the charity will continue to have funds available to operate. No staff were furloughed due to COVID-19 since they were all deemed critical to our front-line service. The pandemic and resulting lockdown have increased mental health within the Jewish community at large and we have also seen an increase in referrals and expect this to continue as the consequences of the pandemic and the related challenges unfold.

Structure, governance and management

The charity was established by a charitable trust deed on 28 June 2016.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr. S Fhima MBE
Mr. J A Gilmour
Mr. O Tiroche
Dr A. D. Hirschowitz BDS
Mr. A Hersh

Appointment of the trustees is governed by the Trust Deed of the charity.

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity, but no such investments are presently held.

ARTS THERAPIES FOR CHILDREN

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

Background of main trustees:

- Shimon Fhima MBE

Shimon Fhima MBE grew up in Broughton Park, Salford. After four years in Talmudic college, he completed an LLB. He is now a senior civil servant in the Ministry of Defence having previously held posts in the Home Office, Treasury and HMRC. In his spare time, he is a volunteer first responder for the Hatzola Ambulance Service. He lives in Edgware with his wife and five children.

- Omer Tiroche

Omer works as an art dealer and runs his gallery in London, so is well placed to understand the role that art can serve for people and society. He has been involved with the British Friends of the Art Museums of Israel and various other charities, placing him in a great position to help propel the charity.

- Jonathan Gilmour

This year, we welcomed Jonathan Gilmour as a trustee. Jonathan is a Partner at City law firm Travers Smith, where he heads its Derivatives & Structured Products practice and regularly advises trustees on their legal and fiduciary duties. Jonathan is also trustee of two other charities, both in the field of education, and serves as a Parent Governor of his children's primary school.

The trustees report was approved by the Board of Trustees.



Mr. S Fhima MBE
Trustee

12 September 2022

ARTS THERAPIES FOR CHILDREN

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ARTS THERAPIES FOR CHILDREN

I report to the trustees on my examination of the financial statements of Arts Therapies For Children (the charity) for the year ended 30 June 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.


Anthony Epstein FCA

Paragon Partners Limited
Churchill House
137 - 139 Brent Street
London
NW4 4DJ

Dated: 12 September 2022

ARTS THERAPIES FOR CHILDREN

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 JUNE 2022

		Unrestricted funds	Unrestricted funds
	Notes	2022	2021
		£	£
<u>Income and endowments from:</u>			
Donations and legacies	3	204,981	254,731
Other income	4	18	5
		<hr/>	<hr/>
Total income		204,999	254,736
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	5	237,108	112,713
Other	8	27,149	21,724
		<hr/>	<hr/>
Total expenditure		264,257	134,437
		<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		(59,258)	120,299
Fund balances at 1 July 2021		166,494	46,195
		<hr/>	<hr/>
Fund balances at 30 June 2022		107,236	166,494
		<hr/>	<hr/>

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

ARTS THERAPIES FOR CHILDREN

BALANCE SHEET

AS AT 30 JUNE 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Cash at bank and in hand		107,852		166,494	
Creditors: amounts falling due within one year					
	9	(616)		-	
Net current assets		<u>107,236</u>		<u>166,494</u>	
Income funds					
Unrestricted funds		107,236		166,494	
		<u>107,236</u>		<u>166,494</u>	

The financial statements were approved by the Trustees on 12 September 2022



Mr. S Fhima MBE
Trustee

ARTS THERAPIES FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

Charity information

Arts Therapies For Children is a charity established by a charitable trust deed on 28 June 2016.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ARTS THERAPIES FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies (Continued)

1.5 Expenditure

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

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ARTS THERAPIES FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	186,826	185,201
General grants received	18,155	69,530
	<u>204,981</u>	<u>254,731</u>

4 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	18	5
	<u>18</u>	<u>5</u>

5 Charitable activities

	Direct charitable expenditure	Direct charitable expenditure
	2022	2021
	£	£
Staff costs	39,867	-
Art therapy sessions	159,000	86,086
Therapist supervision	1,895	750
Advertising and marketing	21,862	13,904
Consultancy	14,484	11,973
	<u>237,108</u>	<u>112,713</u>
	<u>237,108</u>	<u>112,713</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

ARTS THERAPIES FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

7 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	2	-

Employment costs

	2022 £	2021 £
Wages and salaries	38,792	-
Other pension costs	1,075	-
	<u>39,867</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

8 Other

	Unrestricted funds	Total
	2022 £	2021 £
Insurance	680	671
Postage, printing and stationery	428	181
Administrative expenses	21,628	19,369
Accountancy	720	660
Other expenditure	3,693	843
	<u>27,149</u>	<u>21,724</u>

9 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	616	-

10 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

ARTS THERAPIES FOR CHILDREN

England & Wales - Charity number 1167912

Accounts

Charity Registration No. 1167912

ARTS THERAPIES FOR CHILDREN
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

ARTS THERAPIES FOR CHILDREN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr. S Fhima MBE Mr. J A Gilmour Mr. O Tiroche Dr A. D. Hirschowitz BDS Mr. A Hersh	(Appointed 14 March 2021) (Appointed 24 June 2021)
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Charity number	1167912
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Principal address	23 Ravenshurst Avenue Hendon London NW4 4EE
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Independent examiner	Anthony Epstein FCA Paragon Partners Limited Churchill House 137 - 139 Brent Street London NW4 4DJ
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ARTS THERAPIES FOR CHILDREN

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ARTS THERAPIES FOR CHILDREN

TRUSTEES REPORT

FOR THE YEAR ENDED 30 JUNE 2021

The trustees present their report and accounts for the year ended 30 June 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Objectives and activities

The charity was set up for the benefit of the public to promote and protect the good health and wellbeing of children aged 5-18 experiencing learning, behavioural, emotional and other difficulties through the provision of arts therapies in a supportive environment as an addition to their daily school experience.

All our charitable activities focus on these objectives as detailed above and are undertaken to further our charitable purposes for the public benefit. The Trustees confirm that they have referred to the Charity Commission's general guidance on the public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

In furtherance of the objects as stated above, the Trustees have accepted donations and grants as shown in the attached statement of financial activities.

Arts Therapies for Children was established in 2016 to fill a vital gap in the provision of therapy to vulnerable children. Therapy in general is not inexpensive and as such many schools simply do not feel they have space to provide it within their general budget. Funding for schools is constantly being cut and squeezed and yet children who need intervention are left to suffer. The trustees, led by the CEO who himself is a qualified art therapist, have worked tirelessly to raise not insignificant funds to pay 40% of each child's therapy with the balance met by parents and schools.

The charity is currently operating in 30 primary schools seeing over 130 children per week.

ARTS THERAPIES FOR CHILDREN

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

ATFC's main expenses for the last two years have been the following:

- a. An administrator which equates to approximately £600 per month.
- b. Insurance approximately £650 per year / £54.17 per month.
- c. Accountancy fees. Approximately £700 per year / £58.33 per month.

Total cost per month = £712.50

The cost of paying our therapists. For the reserve policy the trustees have decided to keep enough money to cover the cost of its therapists for three months.*

*Each child receives up to 30 sessions per year & ATFC pays each therapist £50 per session – total cost for 1 child per year = £1,500. 60% of this cost of these sessions is donated by schools and parents; therefore in reality each child costs ATFC £600 per year.

Sep 2019 – July 2020 average 77 children per week = $77 \times 600 = £46,200 = £3,850$ per month*

Total monthly cost = $£712.50 + £3,850 = £4,562.50$

Restricted funds for 2019 – 2020 = $£4,562.50 \times 3 = £13,687.50$

Sep 2020 – July 2021

Therapy average 130 children per week = $130 \times 600 = £78,000$ pa

- a. An administrator £1,000 per month
- b. CEO £1,000 per month
- c. Director £25,000 per annum + £3,000 = £28,000
- d. Fundraiser / Marketing £1,000 per month

Salaries p/a = £64,000 pa

- e. Insurance approximately £650 per year / £54.17 per month.
- f. Accountancy fees. Approximately £700 per year / £58.33 per month.
- g. Rental of premises £300 per month

Other total = £4,950

Total costs per annum = $78,000 + 64,000 + 4,950 = 146,950$

25% of this amount is equal to £36,737.50

The reserves that we have set aside provide financial stability and the means for the development of our principal activity. We intend to maintain our reserves at a level which is at least equivalent to 25% of our yearly running costs. We intend to use the reserves by paying for any additional children who get referred to ATFC as "emergency cases". These are children who are identified by the school senco mid-term.

Twice per year the Board regularly reviews the amount of reserves that are required to ensure that they are adequate to fulfil our continuing obligations.

ARTS THERAPIES FOR CHILDREN

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

Financial review

In accordance with the charity constitution, the charity can make investments which the Trustees see fit subject to any condition imposed or required by law.

Grants, including grants for purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees meet at several times during the year, to consider various ways of advancing the principal activities of the charity.

The statutory power of appointing new Trustees is vested in the continuing Trustees. All new Trustees, when appointed, will be given appropriate training to enable proper fulfilment of their duty.

Our methodology

ATFC's methodology is for our director Natasha Ainley (an experienced Art therapist) to work closely with School Senco's (Special needs co coordinators) to identify those children who have significant emotional and / or behavioural difficulties at there specific school.

Natasha then allocates a specific therapist to each school to work with the children who have been identified as being in urgent need of therapeutic support.

Part of Natasha's role is to support the school in setting up the working partnership, ensuring that an appropriate room has been designated for therapy and that:

- The school has all relevant paperwork on the therapist including qualifications, DBS and references.
- Storage space for confidential materials.
- Art equipment.
- Details of safeguarding contacts at ATFC.
- Details of the therapist's supervisor.
- The therapist see's the child at a time every week which does not impact on the child's educational development.
- Contracts between ATFC and the school.

The aim of our programme is to help support children when they are experiencing emotional or behavioural difficulties by working with the child, their teacher and parents to provide them with as much emotional support as possible in a challenging period in their lives.

Location

Up until September 2021 ATFC's management team and administrator have worked from home, however as ATFC has grown, the trustees have acknowledged that we require a more secure location where we can keep the confidential materials we hold as well as the art equipment. We therefore have now rented premises at an office space which is also used by two other Jewish charities including Jewish marriage council; Part of the agreement is that we also have use of a therapy space so that our therapists can see parents or children outside of school in a secure and confidential environment.

ARTS THERAPIES FOR CHILDREN

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

This year we have met several objectives that we set at the beginning of the year.

- To support more children
- To appoint a full-time fundraiser
- To branch into Manchester
- To move into an office space

Funding

As with most not-for-profits, our greatest day-to-day concern is maintaining and building the funding base to support our current clients and future beneficiaries. A significant percentage of clients remain with ATFC and are supported over a number of years and we need to make sure we have the means in place to support them throughout their journey as well as the ever increasing number of new referrals.

Most of our funding comes from grants and donations, and we are aware that we need to work carefully to ensure this stream of income is safeguarded and other possible funding is cultivated. Our investment in monitoring and evaluation is part of this, where we can quantitatively demonstrate our successes and the value of our work to present and future donors.

How performance and success are measured:

ATFC have used various monitoring and evaluation systems to enable us to measure, analyse and report our successes and progress. However due to the age of our beneficiaries we have found that many of the children have struggled to complete the forms at the beginning of therapy, as they are to shy or anxious about filling out a form. After many trials we have decided that our best option is for each child and their parents to complete a brief online anonymous questionnaire at the end of therapy, which they can do from the privacy of their own homes.

Whilst this system is measurable, we are aware that it is not objectively comparable to other services. However, this system can measure the child's progress made across many areas such as improved self-esteem, anxiety, and depression levels and interpersonal relationships.

However, in parallel to the evaluation methodologies put in place, we have not lost sight of the fact that ATFC is, at its heart, about the individual. Success will always be dependent on, and measured in the context of, the unique circumstances with which a child comes to ATFC.

A constant stream of solicited and unsolicited feedback from the children's families, teachers, headteachers involved in the childcare provide insight into the individual journeys and progress children make and the impact it has on all those around them.

Our success as an organisation, is demonstrated by the high level of referrals we receive despite keeping an intentionally low profile to maintain the confidentiality and discretion of the children and their families. We have met ambitious targets to expand to try to meet the need in the community, though we still have a waiting list for our services.

Plans for future periods

The trustees plan to continue to help children in the Jewish Community by both continuing their current care plans and projects, whilst seeking to increase funding to support additional children in accordance with the charity's objectives.

ARTS THERAPIES FOR CHILDREN

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

Events after the end of the reporting period

The outbreak of the COVID-19 pandemic during 2020 has presented the charity with some challenges regarding donations and fundraising income which the trustees believe will continue over the next few months. In addition, the uncertainty surrounding Brexit may also impact the UK economy and sources of income for the charity. These risks are beyond the control of the charity and represents uncertainty to the revenue of the charity in the next 12 months. However, the charity has a wide range of support from private donors, charitable trusts, and local authorities as well as reserves, such that the trustees believe the charity will continue to have funds available to operate. No staff were furloughed due to COVID-19 since they were all deemed critical to our front-line service. The pandemic and resulting lockdown have increased mental health within the Jewish community at large and we have also seen an increase in referrals and expect this to continue as the consequences of the pandemic and the related challenges unfold.

Structure, governance and management

The charity was established by a charitable trust deed on 28 June 2016.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr. T. S. Anders MA PGCE HCPC BAAT	(Resigned 3 August 2020)
Mr. S Fhima MBE	
Mr. J A Gilmour	(Appointed 14 March 2021)
Mr. O Tiroche	(Appointed 24 June 2021)
Dr A. D. Hirschowitz BDS	
Mr. A Hersh	

Appointment of the trustees is governed by the Trust Deed of the charity.

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity, but no such investments are presently held.

ARTS THERAPIES FOR CHILDREN

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

Changes to trustees and new trustee appointments

Mr Timothy Simon Anders retired from his position as trustee in August 2020. Tim has been the founder and trustee of ATFC since its inception in 2016. However, it was felt by the other trustees that after 5 years of voluntary work, Tim needed to be remunerated for the work he was doing for the charity. He therefore resigned as a trustee and was appointed CEO and allocated a nominal salary.

New trustees are appointed based on personal competence, specialist skills, availability and knowledge of and contact with institutions attending to the needs of children with emotional or behavioural difficulties in the Jewish Community. New trustees are inducted into the workings of the charity by the existing trustees and the Senior Management team.

Background of main trustees:

- Omer Tiroche

Omer works as an art dealer and runs his gallery in London, so is well placed to understand the role that art can serve for people and society. He has been involved with the British Friends of the Art Museums of Israel and various other charities, placing him in a great position to help propel the charity.

- Shimon Fhima MBE

Shimon Fhima MBE grew up in Broughton Park, Salford. After four years in Talmudic college, he completed an LL.B. He is now a senior civil servant in the Ministry of Defence having previously held posts in the Home Office, Treasury and HMRC. In his spare time, he is a volunteer first responder for the Hatzola Ambulance Service. He lives in Edgware with his wife and five children.

- Jonathan Gilmour

This year, we welcomed Jonathan Gilmour as a trustee. Jonathan is a Partner at City law firm Travers Smith, where he heads its Derivatives & Structured Products practice and regularly advises trustees on their legal and fiduciary duties. Jonathan is also trustee of two other charities, both in the field of education, and serves as a Parent Governor of his children's primary school.

The trustees report was approved by the Board of Trustees.



Mr. S Fhima MBE

Trustee

Dated: 21 February 2022

ARTS THERAPIES FOR CHILDREN

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ARTS THERAPIES FOR CHILDREN

I report to the trustees on my examination of the financial statements of Arts Therapies For Children (the charity) for the year ended 30 June 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

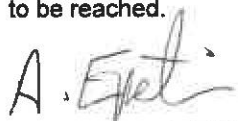
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.



Anthony Epstein FCA

Paragon Partners Limited
Churchill House
137 - 139 Brent Street
London
NW4 4DJ

Dated: 21 February 2022

ARTS THERAPIES FOR CHILDREN

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Income and endowments from:</u>			
Donations and legacies	3	254,731	126,597
Other income	4	5	4
Total income		254,736	126,601
<u>Expenditure on:</u>			
Charitable activities	5	112,713	67,316
Other	8	21,724	21,197
Total resources expended		134,437	88,513
Net income for the year/ Net movement in funds		120,299	38,088
Fund balances at 1 July 2020		46,195	8,107
Fund balances at 30 June 2021		166,494	46,195

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

All income and expenditure derive from continuing activities.

Fund balance note

It has been noted that according to the accounts the fund balance at the 30th June 2021 was £166,494. The reason for having this amount in the account at the end of our financial year is because ATFC ran a fund match campaign on the 7th & 8th June 2021 when we raised close to £160,000 to be used for the academic year beginning in September 2021.

ARTS THERAPIES FOR CHILDREN

BALANCE SHEET

AS AT 30 JUNE 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Cash at bank and in hand		166,494		46,195	
Net current assets		<u>166,494</u>	<u>166,494</u>	<u>46,195</u>	<u>46,195</u>
Income funds					
Unrestricted funds		166,494		46,195	
		<u>166,494</u>	<u>166,494</u>	<u>46,195</u>	<u>46,195</u>

The financial statements were approved by the Trustees on 21 February 2022



Mr. S Fhima MBE
Trustee

ARTS THERAPIES FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

Charity information

Arts Therapies For Children is a charity established by a charitable trust deed on 28 June 2016.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ARTS THERAPIES FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

(Continued)

1.5 Expenditure

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

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ARTS THERAPIES FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	185,201	116,647
General grants received	69,530	9,950
	<u>254,731</u>	<u>126,597</u>

4 Other income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	<u>5</u>	<u>4</u>

5 Charitable activities

	Direct charitable expenditure	Direct charitable expenditure
	2021	2020
	£	£
Art therapy sessions	86,086	63,851
Therapy events	-	2,410
Therapist supervision	750	25
Advertising and marketing	13,904	1,030
Consultancy	11,973	-
	<u>112,713</u>	<u>67,316</u>
	<u>112,713</u>	<u>67,316</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

ARTS THERAPIES FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

7 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

8 Other

	Unrestricted funds	Total
	2021 £	2020 £
Grant application costs	-	3,426
Insurance	671	646
Postage, printing and stationery	181	185
Administrative expenses	19,369	15,990
Accountancy	660	660
Other expenditure	843	290
	<u>21,724</u>	<u>21,197</u>

9 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).