

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	

ARTS THERAPIES FOR CHILDREN

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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 Edware 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		335,144	478,837
Expenditure on:			
Charitable activities	6	403,321	410,085
Other expenditure	9	20,697	41,062
Total expenditure		424,018	451,147
Net income/(expenditure) and movement in funds		(88,874)	27,690
Reconciliation of funds:			
Fund balances at 1 July 2024		217,328	189,638
Fund balances at 30 April 2025		128,454	217,328

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
	403,321	410,085
Analysis by fund		
Unrestricted funds	403,321	410,085

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	<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	<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).