CHILDREN AHEAD LTD

FINANCIAL STATEMENTS

31 JULY 2015

Charity Number 1138140

Company Registration Number 07303421

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CHILDREN AHEAD LTD

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2015

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Registered Charity Name:	Children Ahead Limited
Registered Charity Number:	1138140
Company Registration Number:	07303421
Registered Office Address:	5c Heathland Road London N16 5PD
Trustees:	Mr Jehudah Baumgarten Mr Israel Kahan Mr Ahron Klein Mr Jacob Schischa Mr Samuel Spitzer
Independent Examiners:	Cohen Arnold New Burlington House 1075 Finchley Road London NW11 0PU
Bankers:	Barclays Bank PLC North Herts GRP 2 5 - 6 High Street Hithcin Herts. SG5 1BJ

CHAIR'S STATEMENT

Children Ahead has enjoyed yet another year of accomplishment and growth, benefitting more children and schools than ever before.

I am pleased to introduce our annual report for 2014/2015 **The Sky Is The Limit - Learning Disabilities Are Not** which represents what our users and staff have proven this year - that nothing stands in the way of determination and hard work. And that with the right support every child can achieve.

We see the ability to learn as the key to children's success in life, and are constantly working to break down barriers and limitations that our children face in their quest for learning.

At Children Ahead we reach out to those children and young people who have significant needs and yet do not get the appropriate support from statutory and other services.

This year saw us employing more staff and developing a new therapy assistant programme to meet the ongoing demand for professional intervention services. Our move to new premises has also been transformative for the organisation and a 'breath of fresh air' in the words of one young client. More rooms and larger spaces are enabling us to operate more efficiently and reach more children each day.



A Klein

Chair

CHILDREN AHEAD LTD

OUR VISION

Children with learning disabilities have the opportunities, help and resources they need to reach their full potential

OUR MISSION

To work jointly with families, schools and professionals to give children adequate support - early on

OUR CHARITABLE OBJECTIVES

- To advance the education of children by providing and assisting in the provision of facilities, resources and therapies for education.
- To promote social inclusion for the public benefit by preventing children from becoming socially excluded, relieving the needs of those children who are socially excluded and assisting them to integrate into society.

OUR STRATEGIC AIMS

- To support children with learning difficulties to achieve their personal best, by providing integrated interventions for their development
- To give schools and teachers the skills and resources they need to identify, refer and support children with learning disabilities
- To empower parents and families of children with learning disabilities needs to take an active role in their children's education and health

The trustees are satisfied that the services we deliver meet our charitable objectives and the public benefit and equalities guidance as defined in section 17 of the Charities Act 2011 and the Equalities Act 2010.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Children Ahead Limited is a registered charity and a company limited by guarantee.

The Trustees are responsible for governance of the organisation. Induction and training are provided for new trustees. None of the trustees have any beneficial interest in the charity.

ACHIEVEMENTS AND PERFORMANCE

Who we have worked with this year:

32 children with speech and language difficulties

49 children with sensory and motor skills difficulties

56 children with learning and cognitive difficulties

22 children with emotional/mental health problems

10 schools

21 head teachers, SENCOs and department heads

65 teachers

CHILDREN AHEAD LTD

SPEECH AND LANGUAGE THERAPY SERVICE

Communication is the currency of success.

Children who have speech and language difficulties struggle in the classroom and on the playground. Whether they stammer, have speech that is difficult to understand, or deficient expressive or receptive language skills, the negative impact on their self-esteem and educational attainment is far-reaching.

Our speech and language service caters for children with a range of speech, language or communication difficulties including:

- Articulation difficulties (pronunciation of sounds and words)
- Phonological difficulties (discriminating between sounds and blending sounds together)
- Stuttering (disruption in the rhythm or flow of speech)
- Apraxia (difficulty planning out sounds to produce spoken language)
- Voice disorder (problem with vocal pitch, loudness and/or quality of voice)
- Processing disorder (delays in encoding information and producing a response).
- Receptive language (difficulty understanding others)
- Expressive language (difficulty communicating thoughts, feelings, and ideas).
- Pragmatic language disorder (difficulty using language appropriately in a social context)

Ari is a vibrant six year old with tightly curled hair and a twinkle in his eye. When he suddenly began falling back in class, acting up in the playground and being aggressive with his peers, his teachers and parents became concerned.

He was referred to Children Ahead for his anger problem but when assessed, was identified with poor expressive language skills. As his classmates matured, their language and communication became more sophisticated. Ari however, lacked the ability to convey his thoughts, needs and feelings properly in words. He became increasingly frustrated and lost his confidence.

Ari joined our 'Let's Talk' speech and language programme, and within a few weeks was a changed child. Our therapist worked with him on improving his expressive language skills and broadening his vocabulary and he mastered the art of verbal communication. He also learnt to identify and express his emotions, so instead of crying, stamping his feet or punching his peers, he is now able to talk eye-to-eye and has become a valued and much-loved member of the class and family once again.

In the past year our speech and language therapists and assistants worked with 32 children who have speech, language and communication difficulties. Of these, 21 have 'graduated' the service and have been successfully reintegrated in their mainstream settings, and a further 11 are making good progress to achieving their targets.

OCCUPATIONAL THERAPY SERVICE

What do closing a zipper, following teacher's instructions in a science experiment, writing with a pencil, running up stairs and catching a ball have in common?

These are all daily tasks that we expect children to do effortlessly. But some children don't meet expectations and struggle with basic functioning. Sensory processing, gross motor development, fine motor development and visual motor integration are all essential for children's effective educational and social performance.

Difficulties in these areas manifest themselves in children's daily lives in the following ways:

- They might have trouble doing simple daily tasks such as going up stairs, turning pages in a book or closing their shirt buttons
- They might struggle in class due to sensory integration problems, and disturb learning because they are fidgety or sensitive to touch and sound
- They might have difficulty with writing and literacy as a result of fine motor skills problems
- They might struggle on the social scene, having difficulty joining peers' games such as catch, ball or skipping rope.

Quote:

It's weird how I'm doing so, so much better at school since coming to Children Ahead, even though I'm not really learning serious stuff. I'm only having fun climbing, catching and playing games.

In the past year our occupational therapists and assistants worked with 49 children with sensory and motor skills difficulties. Of these, 31 have achieved their personal goals and 'graduated' the service. A further 18 are progressing and well on the way to reaching their targets.

LEARNING AND COGNITIVE SKILLS SERVICE

Children learning and picking up information is a process almost taken for granted.

Yet approximately 15% of children are affected by what is known as 'learning difficulties'. This broad term covers problems that mainly fall into three areas:

Reading difficulties (often referred to as dyslexia). Dyslexia is characterised by difficulties with accurate and/or fluent word recognition and by poor spelling and decoding abilities. Reading disabilities are prevalent in 2 to 8% of primary school children. To read successfully, one must:

- Focus attention on the printed symbols
- Recognise the sounds associated with letters
- Understand words and grammar
- Compare new ideas to what you already know
- Have efficient short term working memory

Difficulties in these areas will result in children not picking up the alphabet, leading to difficulty in reading and complete setback in learning. A child may recognise letters but be unable to put them together to read coherently.

Written language disabilities (often referred to as dysgraphia). Writing too, involves several brain areas and functions. The brain networks for vocabulary, grammar, hand movement, and memory must all be in good working order. A child with a writing disability, particularly an expressive language disorder, might for example, be unable to compose and complete grammatically correct sentences.

Math disabilities (often called dyscalcula). Arithmetic involves recognizing numbers and symbols, memorising facts, aligning numbers, and understanding abstract concepts like place value and fractions. Any of these may be difficult for children with developmental arithmetic disorders, also called dyscalculia. Problems with number or basic concepts are likely to show up early. Disabilities that appear at a later age are more often tied to problems in reasoning.

Joshua seemed like your typical success story - a child from a difficult background who was bright, charismatic and athletic. And just a nice kid that people enjoyed hanging out with. In the classroom too, he was indispensable, leading discussions and asking all the right questions - a real class star. Except he wasn't, as he was unable to read. For years he covered up on his disability with his outstanding memory and oratory skills that enabled him to orally recall and present what his classmates were reading inside.

When one perceptive teacher however, picked up on the charade, he knew he had do something and fast, to help Joshua learn to read and to still maintain his class status and self-esteem. Joshua came to Children Ahead determined to get out the door as soon as possible. With his incredible resolve and our specialist teacher's customised learning programme and methods, Joshua is well on the way to reaching his goal. His confidence too, has been boosted and feels much less anxious overall about his teachers and peers seeing through his act.

EMOTIONAL WELLBEING SERVICE

Emotions are our signals for how to act, talk, think or interact in any given situation.

Some children need help interpreting and responding to these messages; understanding their feelings and regulating them. Fear, anxiety, anger, conduct problems and social skills difficulties lead to children having low confidence and self esteem and feeling 'uncomfortable in their own skin'. Trauma, bereavement and difficult family situations also negatively impact children's emotional wellbeing. Their families and teachers then struggle to understand these children's challenges and manage their behaviour.

When attending individual outcome-focused art, play or psychotherapy sessions, children are guided to 'find themselves'; focusing on the strength and abilities they possess and slowly dismissing the negative self-image they may have created for themselves. They are given the tools to open up primarily in the sessions and gradually to those around them including family members, staff and peers at school.

Quote:

'My days are more colourful since I started art therapy, not so black anymore.'

Our team of psychotherapists worked with 22 children with emotional/mental health difficulties. We use the SDQ (Strengths and Difficulties Questionnaire) to measure improvement in children's emotional symptoms, conduct problems, hyperactivity, peer problems and prosocial behaviours. All of the children on the programme presented significantly improved SDQ scores, and they, their families and teachers reported higher levels of happiness, confidence and general wellbeing.

SCHOOL ENTRY HEALTHCHECK PILOT

The School Entry Healthcheck is a national programme that delivers a hearing and vision assessment and height and weight measurement for reception aged children.

The purpose of the healthcheck is to ensure children's wellbeing and to provide early identification of hearing and vision problems. This in turn allows parents and schools to give children with difficulties in these areas the early intervention they need to succeed in their education.

Historically, Charedi independent schools in Hackney did not participate in this programme as there are cultural barriers in place that make them particularly hard to reach.

Children Ahead was commissioned by London Borough of Hackney to work in partnership with the Homerton University Hospital to deliver a pilot of School Entry Healthcheck programme in 13 local schools.

This was the first time this service was offered to these schools, and both parents and school staff were enthusiastic about participating.

A total of 409 pupils were screened and measured as part of this pilot which ran between February and July 2015. The pilot was positively received by all.

The inclusion of measurement data from this pilot in Hackney's database actually helped lower the overall obesity rate for the Borough.

Schools have expressed an interest in taking up the programme in the future.

FINANCIAL REVIEW

The Trustees are happy to report continued development and expansion which resulted in turnover increasing by 41% to £359,621 (2013-14: £254,374). Securing funding to facilitate the organisation's growth has continued to be challenging in the current financial climate, and we are indebted to our supporters who have stood behind us through the years.

The year ended with a surplus of £25,568 all of which are restricted funds to be spent during 2015-2016.

The Trustees gratefully acknowledge that the outstanding impact and achievement of the organisation are largely due to the substantial and generous support of the following charitable trusts and foundations: The Maurice Wohl Charitable Foundation, The Samuel Sebba Charitable Trust, The Kirsh Foundation, The Aberdeen Foundation and other anonymous supporters and community donors.

RESERVES POLICY

The trustees aim to hold free reserves of at least 3 months (but no more than 12 months) operating costs in order to protect services and ensure adequate cashflow for the organisation's financial needs. As at 31st July 2015 the organisation's free reserves were £59,391 covering over 2 months operating costs. The Trustees are hopeful that by the end of 2015-2016 the level of free reserves will cover at least 3 months expenditure as per their policy.

PUBLIC BENEFIT

The Trustees confirm their compliance with the duty to have due regard to the Public Benefit guidance published by the Charity Commission as well as the Equalities Act 2010 when reviewing the Charity's aims and objectives and in planning future activities.

RISK MANAGEMENT

The Trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems and procedures mitigate any perceived risks.

Independent Examiner

D Goldberg, FCA DChA has been re-appointed as independent examiner for the ensuing year.

Small company provisions

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

Approval

This report was approved by the trustees on 25th May 2016 and signed on its behalf.

.....

Mr A Klein
Director – Trustee

CHILDREN AHEAD LTD

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 JULY 2015

I report on the accounts of the company for the year ended 31 July 2015 which are set out on pages 13 to 19.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of Step by Step London for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....

D Goldberg, FCA DChA
Cohen Arnold
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

Date: 25 May 16

CHILDREN AHEAD LTD

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 JULY 2015

(Incorporating an income and expenditure account)

	Notes	Unrestricted funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		**123,609**		**123,609**	71,892
Incoming resources from charitable activities	2				
Children's Intervention		**101,136**	**84,490**	**185,626**	135,692
Schools support and training		**12,886**	**37,500**	**50,386**	46,790
Total incoming resources		**237,631**	**121,990**	**359,621**	254,374
RESOURCES EXPENDED	3				
Costs of generating funds					
Costs of generating voluntary income		**7,303**		**7,303**	3,484
Costs of charitable activities					217,841
Children's Intervention		**157,913**	**84,490**	**242,403**	
Schools Support & Training		**41,076**	**37,500**	**78,576**	
Governance costs		**5,771**		**5,771**	3,324
Total Resources Expended		**212,063**	**121,990**	**334,053**	224,649
Net income for the year	4	**25,568**		**25,568**	29,725
Reconciliation of Funds					
Total funds brought forward		**33,823**		**33,823**	4,098
Total funds carried forward		**59,391**		**59,391**	33,823

CHILDREN AHEAD LTD

BALANCE SHEET

AS AT 31 JULY 2015

	Notes	2015 £	2015 £	2014 £
FIXED ASSETS				
Tangible assets	6		**3,846**	2,580
CURRENT ASSETS				
Debtors	7	**66,221**		38,513
Cash at bank and in hand		**30,968**		13,672
		97,189		52,185
Liabilities				
Creditors: amounts falling due within one year	8	**(41,644)**		(20,942)
Net current assets			**50,545**	31,243
Total assets less current liabilities			**59,391**	33,823
Net assets			**59,391**	33,823
FUNDS				
Restricted income funds				
Unrestricted income funds	9		**59,391**	33,823
Total Funds			**59,391**	33,823

For the year ended 31 July 2015 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by members of the committee on 25th May 2016 and are signed of their behalf by:

.....

Mr J Baumgarten
Director - Trustee

Company Registration Number: 7303421

NOTES TO THE ACCOUNTS

1. Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources. Donations represent voluntary amounts receivable during the year.

Income

This also includes income from user contributions, donations and funds raised from special events. User contributions is accounted for on a receivable basis. Donations and other funds are included when they are received. Expenditure is accounted for on an accruals basis.

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating the grant which remain in the control of the charity

Employment costs have been allocated to fundraising and publicity and management and administration expenditure on the basis of the time spent by individuals who are employed in those functions. Other costs relating to those functions have been allocated on the basis of an estimate of their usage.

The charities SORP, accounting by charities, requires that costs are allocated where appropriate to direct charitable expenditure and other expenditure.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment	-	33.3% Straight Line
Furniture	-	20% Straight Line

2. Incoming resources from charitable activities

Children's Intervention	Unrestricted Funds £	Restricted Funds £	**Total 2015 £**	Total 2014 £
BBC Children in Need		7,990	**7,990**	
London Borough of Hackney	13,354	9,000	**22,354**	18,000
The Aberdeen Foundation		5,000	**5,000**	
The Kirsh Foundation		25,000	**25,000**	
The Maurice Wohl Charitable Foundation		37,500	**37,500**	42,500
User contributions	87,782		**87,782**	75,192
	101,136	84,490	**185,626**	135,692
Schools Support and Training				
The Sam and Bella Sebba Charitable Trust		25,000	**25,000**	25,000
The Maurice Wohl Charitable Foundation		12,500	**12,500**	7,500
User Contributions	12,886		**12,886**	14,290
	12,886	37,500	**50,386**	46,790
	114,022	121,990	**236,012**	182,482

3. Resources Expended

	Costs of generating funds	Children's Intervention	Schools Support & Training	Governance	Support Costs	2015	2014
Resources Expended							
Staff Costs	3,106	188,143	15,417	155	27,908	**234,729**	141,538
Premises Costs	392	15,064	9,337		2,353	**27,146**	18,932
Office Running Costs	3,022	9,527	5,878		2,978	**21,405**	8,516
Therapy Equipment		2,253				**2,253**	
Publicity	680	1,213	707		358	**2,958**	676
Training & Events			33,748			**33,748**	46,611
Legal & Professional Fees	2	50	45		257	**353**	3,046
Accountancy & Audit Fees				5,616		**5,616**	2,701
Grants			2,500			**2,500**	286
Other Expenses	38	777	238		208	**1,261**	1,053
Depreciation	63	1,270	375		375	**2,083**	1,290
Total Resources Expended (by cost centre)	7,303	218,297	68,245	5,771	34,437	**334,053**	224,649
Staff Costs		19,536	8,373				
Premises Costs		1,647	706				
Office Running Costs		2,085	893				
Publicity		251	107				
Legal & Professional Fees		180	77				
Other Expenses		145	62				
Depreciation		262	113				
Total support costs		24,106	10,331		-34,437		
Total resources expended (including support costs)	7,303	242,403	78,576	5,771		**334,053**	224,649

4. Net incoming resources for the year

	2015	2014
This is stated after charging:	£	£
Depreciation	**2,083**	1,290

5. Staff costs and emoluments

	2015	2014
Total staff costs were as follows:	£	£
Wages and salaries	**139,871**	97,272
Sessional staff	**91,541**	43,433
Recruitment and training	**3,317**	833
	234,729	141,538

No employee received remuneration of more than £60,000 during the year (2014 - Nil).

The average number of employees during the year, calculated on the basis of FTE, were as follows:

2015	2014
11	7

No trustees received any remuneration during the period. The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

6. Tangible fixed assets

	Equipment	Furniture	Total
COST	£	£	£
At 1 August 2014	3870		**3,870**
Additions	928	2,421	**3,349**
At 31 July 2015	4,798	2,421	**7,219**
DEPRECIATION			
At 1 August 2014	1,290		**1,290**
Charge for the year	1,599	484	**2,083**
At 31 July 2015	2,889	484	**3,373**
NET BOOK VALUE			
At 31 July 2015	1,909	1,937	**3,846**
At 31 July 2014	2,580		**2,580**

7. Debtors

	2015	2014
	£	£
Accrued Income	**27,010**	
Accounts receivable	**39,211**	38,513
	66,221	38,513

8. Creditors: Amounts falling due within one year	2015	2014
	£	£
Trade creditors	34,390	6,784
Taxation and social security	(1,415)	632
Wages control account	5,069	5,820
Other creditors		2,445
Accruals	3,600	5,261
	41,644	20,942

9. Unrestricted income funds	Balance at 1 Aug 2014	Net Incoming resources	Balance at 31 July 2015
	£	£	£
General funds	33,823	25,568	59,391

10. Company Limited by guarantee

Every Member of the Charity has undertaken to pay such an amount as may be required not exceeding £1 towards the Charity's assets if the Charity should be wound up.