

CHILDREN AHEAD LTD
FINANCIAL STATEMENTS
31 JULY 2016

Charity Number 1138140

Company Registration Number 07303421

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CHILDREN AHEAD LTD

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2016

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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 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

CHILDREN AHEAD LTD

TRUSTEES' REPORT

The Trustees {who are also directors for the purposes of company law} have pleasure in presenting their report and financial statements of the Charity for the year ended 31 July 2016.

STRUCTURE, GOVERNANCE AND OBJECTS

Children Ahead Limited is a registered charity and a company limited by guarantee. Its objects are set out in its Memorandum of Articles and Association and are:

- 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.

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.

ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

Children Ahead's mission is: To help all children, including those with special educational needs (SEN), thrive in their education

Our strategic aims are:

- To support children with SEN to develop to the maximum of their potential, by providing integrated interventions for their development
- To support schools with setting up a system for identifying, referring and supporting children with SEN
- To empower teachers with the skills and confidence to support children with SEN

CHILDREN AHEAD LTD

<i>Targets set for August 2015-July 2016</i>	<i>Achievements in August 2015-2016</i>
Children's Intervention Programme	Children's Intervention Programme
To support 120 children with mild-moderate SEN by offering screening, assessments and a range of interventions to meet their unique needs Specifically: To improve the speech, language and communication skills of 30 children with speech and language needs To improve the sensory integration and functioning and fine/gross motor skills of 35 children with sensory difficulties To improve literacy levels and academic achievement of 45 children with literacy or cognitive difficulties To improve the emotional health and wellbeing of 20 children with mild-moderate emotional and mental health needs	We reached out to 164 children with mild-moderate SEN, and provided them with appropriate screening and assessments to identify their type and level of need; and then offered suitable interventions or referrals. We worked in conjunction with parents and school staff to ensure that a child's intervention package is integrated with their school and home support and that progress is carried over across the board. We supported 34 children with speech and language needs by providing them with individual and group speech therapy, as appropriate. 21 have successfully reached all therapy targets and 'graduated' back into their mainstream class; a further 11 are making good progress towards their individual goals and continuing on the therapy programme We supported 55 children with a range of sensory needs including; fine and gross motor skills difficulties, dyspraxia, memory and organisation problems and sensory integration issues, through the provision of individual and group occupational therapy, as appropriate to their needs. 31 have successfully reached all therapy targets and 'graduated' back into their mainstream class; a further 18 are making good progress towards their individual goals and continuing on the therapy programme We worked with 48 children with literacy difficulties and cognitive issues and provided specialist teaching and literacy support sessions to help bridge the gap between them and their peers, and support their reintegration into the mainstream school setting We supported 27 children with underlying emotional and mental health issues by providing a range of emotional therapies according to their needs, and working collaboratively with parents and teachers to ensure positive therapy outcomes are reflected in their school and home lives.

Schools Support and Training Programme	Schools Support and Training Programme
To engage 6 schools to join Children Ahead's School Support and Children's Intervention Programme To provide training and support to 18 head teachers, department heads and SENCOs To support 5 schools with setting up a dedicated SEN department and SEN register	We engaged with 10 schools on our School Support and Training Programme and 13 schools on our Children's Intervention Programme We trained and supported 21 head teachers, department heads and SENCOs from schools in London, Manchester and Gateshead, in their roles in educational management We worked with 8 local schools to help them set up a SEN department and SEN register.
Parent Resource Centre	
To empower 180 parents with the knowledge, skills and resources to understand and effectively support their learning disabled children To provide peer support for 50 families of learning disabled children	We reached out to 220 parents who are now part of our network of support, guidance and information 85 parents and families benefitted from peer support this past year

The Trustees have set the following targets for the year 2016-2017:

Targets:

Children's Intervention Programme:

To support 120 children with mild-moderate SEN by offering screening, assessments and a range of interventions to meet their unique needs

Specifically;

- To improve the speech, language and communication skills of 30 children with speech and language needs
- To improve the sensory integration and functioning and fine/gross motor skills of 35 children with sensory difficulties
- To improve literacy levels and academic achievement of 45 children with literacy or cognitive difficulties
- To improve the emotional health and wellbeing of 20 children with mild-moderate emotional and mental health needs

Schools Support and Training Programme

- To engage 6 schools in Children Ahead's School Support and Children's Intervention Programme
- To provide training and support to 18 head teachers, department heads and SENCOs
- To support 7 schools with setting up a dedicated SEN department and SEN register

Parent Resource Area and Hub

- To empower 180 parents with the knowledge, skills and resources to understand and effectively support their learning disabled children
- To provide peer support for 50 families of learning disabled children

FINANCIAL REVIEW

The Trustees are happy to report continued development and expansion which resulted in turnover increased by 33% to £479,144. Securing funding to facilitate organisation 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 £23,190.

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: BBC Children in Need, The Maurice Wohl Charitable Foundation, The Samuel Sebba Charitable Trust, The Kirsh 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 needs. As at 31 July 2016 the organisation's reserves have risen to £69,480.

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.

RESPONSIBILITIES OF THE TRUSTEES

The Trustees (who are also the directors of Children Ahead Ltd for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period.

In preparing these financial statements, The Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 28th April 2017 and signed on its behalf.



Mr A Klein
Director – Trustee

CHILDREN AHEAD LTD
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31 JULY 2016

I report on the accounts of the company for the year ended 30 July 2016 which are set out on pages 10 to 16.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of Children Ahead Ltd 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. The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

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.


David Goldberg, FCA DChA

New Burlington House
1075 Finchley Road
LONDON NW11 0PU

28th April 2017

CHILDREN AHEAD LTD

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 JULY 2016

(Incorporating an income and expenditure account)

	Notes	Unrestricted funds	Restricted Funds	Total Funds 2016	Unrestricted funds	Restricted Funds	Total Funds 2015
INCOME FROM							
Donations and Legacies							
Voluntary income		173,909		173,909	123,609		123,609
Charitable Activities							
Children's Intervention	2	142,184	69,796	211,980	101,136	84,490	185,626
Schools support and training		17,405	15,000	32,405	12,886	37,500	50,386
Wohl Parents Resource Centre		10,850	50,000	60,850			
Total income		344,348	134,796	479,144	237,631	121,990	359,621
EXPENDITURE ON							
Raising Funds							
	3	9,813		9,813	7,303		7,303
Charitable Activities							
Children's Intervention		258,525	69,796	328,321	161,953	84,490	246,443
Schools Support & Training		32,784	15,000	47,784	42,807	37,500	80,307
Wohl Parents Resource Centre		20,036	50,000	70,036			
Total Expenditure		321,158	134,796	455,954	212,063	121,990	334,053
Net income for the year	4	23,190		23,190	25,568		25,568
Reconciliation of Funds							
Total funds brought forward		59,391		59,391	33,823		33,823
Total funds carried forward		82,581		82,581	59,391		59,391

CHILDREN AHEAD LTD

BALANCE SHEET

AS AT 31 JULY 2016

	Notes	2016 £	2016 £	2015 £	2015 £
FIXED ASSETS					
Tangible assets	6		13,101		3,846
CURRENT ASSETS					
Debtors	7	95,358		66,221	
Cash at bank and in hand		45,266		30,968	
		<u>140,624</u>		<u>97,189</u>	
Liabilities					
Creditors: amounts falling due within one year	8	(71,144)		(41,644)	
Net current assets			<u>69,480</u>		<u>55,545</u>
Total assets less current liabilities			<u>82,581</u>		<u>59,391</u>
Net assets			<u>82,581</u>		<u>59,391</u>
FUNDS					
Restricted income funds					
Unrestricted income funds	9		82,581		59,391
Total Charity Funds			<u>82,581</u>		<u>59,391</u>

For the year ended 31 July 2016 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 January 2015).

These financial statements were approved by members of the committee on 28th April 2017 and are signed of their behalf by:



Mr A Klein
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, as modified by the revaluation of certain fixed assets and investments measured at market value. The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the financial Reporting Standard for Smaller Entities (effective January 2015) (SORP 2015).

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.

Income recognition

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity or its subsidiary have entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity or its subsidiary;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Expenditure

Expenditure is recognised once there is a legal constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure has been allocated to the heading in the accounts aggregates all costs related to that category. Where expenditure relates to more than one cost category it is analysed and apportioned to the appropriate categories, in line with the joint allocation cost principles in the Charity SORP. Reference should be made to note 3 for further information on the allocation of costs. The support costs included in note 3 relate to the whole of the Charity's activities and a proportion of these charges are allocated to expenditure headings on a basis that is consistent with the use of the resources.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life at a rate which the trustees assume to be most appropriate.

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2. Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2016	Total 2015
	£	£	£	£
Children's Intervention				
Grants receivable				
BBC Children in Need		19,336	19,336	7,990
London Borough of Hackney				22,354
The Aberdeen Foundation				5,000
The Kirsh Foundation		23,000	23,000	25,000
The Sam and Bella Sebba Charitable Trust		15,000	15,000	
The Maurice Wohl Charitable Foundation				37,500
Smaller Grants		12,460	12,460	
User contributions	142,184		142,184	87,782
	<u>142,184</u>	<u>69,796</u>	<u>211,980</u>	<u>185,626</u>
Wohl Parents Resource Centre				
The Maurice Wohl Charitable Foundation		50,000	50,000	
User Contributions	10,850		10,850	
	<u>10,850</u>	<u>50,000</u>	<u>60,850</u>	
Schools Support and Training				
The Sam and Bella Sebba Charitable Trust		15,000	15,000	25,000
The Maurice Wohl Charitable Foundation				12,500
User Contributions	17,405		17,405	12,886
	<u>17,405</u>	<u>15,000</u>	<u>32,405</u>	<u>50,386</u>
	<u>170,439</u>	<u>134,796</u>	<u>305,235</u>	<u>236,012</u>

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3. Resources Expended

	Costs of generating funds	Children's Intervention	Wohl Parent Resource Centre	Schools Support & Training	Governance	Support Costs	2016	2015
Resources Expended								
Staff Costs	5,352	273,772	17,341	25,311	172	19,614	341,562	234,729
Premises Costs	1,014	15,281	11,256	3,718		3,718	34,987	27,146
Office Running Costs	2,062	12,865	5,558	2,487		2,568	25,540	21,405
Therapy Equipment		1,679	10,711				12,390	2,253
Publicity	25	440	986	266		91	1,808	2,958
Training & Events			13,323	6,031			19,354	33,748
Legal and Professional Fees								354
Accountancy & Audit Fees					6,600		6,600	5,616
Grants								2,500
Other Expenses	28	502	163	117		112	922	1,261
Depreciation	102	3,624	461	462		462	5,111	2,083
Professional Consultations	1,230	3,070	1,690	845		845	7,680	
Total Resources Expended (by cost centre)	9,813	311,233	61,489	39,237	6,772	27,410	455,954	334,053
Staff Costs		9,806	4,904	4,904		(19,614)		
Premises Costs		1,858	930	930		(3,718)		
Office Running Costs		1,284	642	642		(2,568)		
Publicity		45	23	23		(91)		
Other Expenses		56	28	28		(112)		
Depreciation		230	116	116		(462)		
Professional Consultations		423	211	211		(845)		
Governance Costs		3,386	1,693	1,693	(6,772)			
Total support costs		17,088	8,547	8,547	(6,772)	(27,410)		
Total resources expended (including support costs)	9,813	328,321	70,036	47,784			455,954	334,053

CHILDREN AHEAD LTD

4. Net incoming resources for the year

	2016	2015
	£	£
This is stated after charging:		
Depreciation	5,111	2,083

5. Staff costs and emoluments

	2016	2015
	£	£
Total staff costs were as follows:		
Wages and salaries	171,685	139,871
Sessional staff	163,001	91,541
Recruitment and training	6,876	3,317
	341,562	234,729

No employee received remuneration of more than £60,000 during the year (2015 - Nil).

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

2016	2015
14	11

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 2015	4,798	2,421	7,219
Additions	1,165	13,201	14,366
At 31 July 2016	5,963	15,622	21,585
DEPRECIATION			
At 1 August 2015	2,889	484	3,373
Charge for the year	1,987	3,124	5,111
At 31 July 2016	4,876	3,608	8,484
NET BOOK VALUE			
At 31 July 2016	1,087	12,014	13,101
At 31 July 2015	1,909	1,937	3,846

7. Debtors

	2016	2015
	£	£
Accrued income	31,850	27,010
Accounts receivable	63,508	39,211
	95,358	66,221

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8. Creditors: Amounts falling due within one year	2016	2015
	£	£
Trade creditors	32,088	34,390
Taxation and social security	17,266	-1,415
Loan	10,000	
Wages control account	8,190	5,069
Accruals	3,600	3,600
	<u>71,144</u>	<u>41,644</u>

	Balance at 1 Aug 2015	Net Incoming resources	Balance at 31 July 2016
	£	£	£
9. Unrestricted income funds			
General funds	59,391	23,190	82,581

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.

11. Related Party Transactions

No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard for Smaller Entities (effective January 2015).