

Company Registration Number - 03905996

The Charity Registration Number is :- 1079761

Supportive Parents for Special Children

Report and Accounts

31 March 2021

## **Supportive Parents for Special Children**

### **Report and accounts for the year ended 31 March 2021**

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## **Supportive Parents for Special Children**

Company Registration Number - 03905996

### **Trustees' Annual Report for the year ended 31 March 2021**

The Trustees present their Report and Accounts for the year ended 31 March 2021, which also comprises the Directors' Report required by the Companies Act 2006.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- Supportive Parents for Special Children.

The charity is also known by its operating name, Supportive Parents.

##### ***The charity's areas of operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1079761.

The charity does not operate in any overseas jurisdictions.

##### ***Legal structure of the charity***

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 13 January 2000

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

##### **The principal operating address, telephone number, email and web addresses of the charity are:-**

Third Floor

Royal Oak House, Royal Oak Avenue

Bristol, BS1 4GB

Telephone 0117 9897724

Email Address [mail@supportiveparents.org.uk](mailto:mail@supportiveparents.org.uk) Web address [www.supportiveparents.org.uk](http://www.supportiveparents.org.uk)

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

##### **The Trustees in office on the date the report was approved were:-**

Chair: Carolyn Sims

Treasurer: Anne Bush

Employment Sub-Group Chair: Sue Osborne

Trustee: Meryl Woodgate (removed as trustee January 2021 - did not stand for re-election)

Safeguarding Trustee: Liz Kelly

Vice-Treasurer: Fabiola Garay Balmori

Trustee: Sarah Trigg-Wells

Trustee: Maggie Potter (appointed 19 October 2020)

Company Secretary: Carolyn Sims

## **Supportive Parents for Special Children**

Company Registration Number - 03905996

### **Trustees' Annual Report for the year ended 31 March 2021**

#### **The following persons served as Trustees during the year ended 31 March 2021 :-**

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year or since are as shown above.

At the Annual General Meeting all retire as trustees, but are eligible for reappointment.

All the trustees are also members of the charity.

#### **Objects and activities of the charity**

##### ***The purposes of the charity as set out in its governing document.***

To promote the education of children and young people who have special educational needs and/or a disability (SEND), particularly by providing a SEND information, advice and support service for children, young people and their parents.

1. To support all enquiring parents/carers and young people directly in ensuring their children and young people with special educational needs and/or disability have equal educational opportunities.
2. To publicise the service, and to provide parents, young people and professionals with accurate unbiased information.
3. To provide training for parents and others and to enable parents of children with SEND and young people to support each other.
4. To encourage parents, voluntary groups, schools, colleges and other professionals to work more closely together in the interest of the children and young people with SEND and to support the work of school improvement, other voluntary organisations, and regional and national SEND development work.
5. To voice the views of parents and young people and ensure that these views are reflected in the development of local SEND Policy and Practice.

##### ***The main activities undertaken in relation to those purposes during the year.***

- Maintaining and promoting a helpline for parents, young people and professionals providing information, advice and support.
- Face-to-face / virtual meeting support for parents and young people in preparing paper work, attending meetings, working with schools etc.
- Training for parents, young people and professionals.
- Support group meetings and SEND Surgeries for parents and young people.
- Developing innovative projects to engage children and young people and increase direct work with this cohort, including their participation in the work of the organisation.
- Networking with professionals to explain and promote the service, including promoting partnership working and co-production with schools and colleges.
- Monitoring, evaluating, developing and reporting on the service.
- Liaison with education settings, voluntary organisations and with local and national authorities, including consultations on strategic development in special educational needs and disability.
- Maintaining and updating website, social media, email, printed materials and newsletters, ensuring publicity and arranging open meetings on relevant topics.

## **Supportive Parents for Special Children**

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### **Trustees' Annual Report for the year ended 31 March 2021**

#### ***The main activities undertaken in relation to those purposes during the year continued.***

- Developing innovative projects to support partnership working.
- Recruiting and maintaining an active volunteer team for the organisation.
- Investing in and implementing a new phone system and relevant technology in order to support our core helpline work and remote working.

#### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

Children and young people with Special Educational Needs and Disability (SEND) are entitled to access support provided by the local authority and health service as outlined in the Local Offer. This may lead to a statutory assessment of their needs and to an agreed Education, Health and Care (EHC) Plan. During the past year the charity has provided a helpline for parent/carers with children and young people with SEND aged 0-25 years, and directly, when required, to young people aged 16 - 25 years with SEND. The charity has also worked in a variety of other ways to ensure that service users and professionals are provided with the most accurate, up-to-date and effective information, advice and support about all aspects of SEND.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

#### **The main achievements and performance of the charity during the year.**

- we answered 1666 new helpline enquiries and responded in detail to over 1200 families' concerns about a child or young person's SEND needs.
- we recorded 1330 outcomes.
- we organised over 100 events and workshops for parents, carers and professionals and 48 SEND surgeries and Support Groups.
- we ensured legal and other training for existing and new staff and provided group support/training for parents and/or professionals.
- we improved contact with, and direct support for, children and young people with SEND and recruited a dedicated CYP Practitioner.
- we reported on our work to three local authorities and to the Council for Disabled Children (CDC) and surveyed parent/carer satisfaction with the service.
- we have continued to ensure the service continues to meet the minimum standards for SENDIAS services and have continued involvement in regional and local developments.
- we have continued to develop the organisation in line with our strategic plans.
- we have updated our website, printed information, publicity materials and social media links for parents and are developing in similar ways with a focus on young people.
- we continued to provide a modified service during CoVid19 which has led to us focusing on and expanding our digital offer.
- we recruited and inducted new volunteers.

## Supportive Parents for Special Children

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### Trustees' Annual Report for the year ended 31 March 2021

#### ***The difference the charity's performance during the year has made to the beneficiaries of the charity.***

The charity has provided information, advice and support about educational issues and about health and social care issues, where these are relevant to the education of the child or young person. We have continued to improve our website, developing a volunteer section, as well as a dedicated professionals' page. We have also continued to work on our social media, encouraging direct contact with children and young people with SEND. We have worked hard on developing our virtual offer and the ways in which we market the organisation and share relevant and up to date information.

#### ***The degree to which the achievements and performance during the year have benefited wider society.***

Benefit was also provided to institutions and professionals working with children and young people with SEND and their parents/carers. The charity has provided an increased amount of volunteer opportunities over the year, as well as working to increase reach into harder to access communities.

### **Structure, governance and management of the charity**

#### ***The methods used to recruit and appoint new charity trustees.***

Nominations for Trustees are invited from the membership in advance of the Annual General Meeting and Trustees are elected at the AGM. Individuals can be co-opted as Trustees during the year and will then stand for election at the next AGM.

#### ***The charity's bankers and advisers.***

Bankers	Santander UK plc Bridle Road Bootle Merseyside LG30 4GB
Accountants	Lloydbottoms Limited 118 High Street Staple Hill Bristol BS16 5HH

### **Financial review**

#### ***The charity's financial position at the end of the year ended 31 March 2021***

The financial position of the charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
<b>Net income</b>	<b>10,302</b>	<b>133,074</b>
Unrestricted Revenue Funds available for the general purposes of the charity	187,979	177,677
Designated Revenue Funds	90,000	90,000
<b>Total Unrestricted Funds</b>	<b>277,979</b>	<b>267,677</b>
<b>Total Funds</b>	<b>277,979</b>	<b>267,677</b>

## **Supportive Parents for Special Children**

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### **Trustees' Annual Report for the year ended 31 March 2021**

#### ***Financial review of the position at the reporting date, 31 March 2021.***

Supportive Parents received a new allocation of CDC funding this year to support the implementation of a development plan to continue to work on further developing specific areas of the Minimum Standards. This allocation of CDC funding was significantly less than it has been in previous years. We began delivery of a new three-year, jointly commissioned contract with Bristol LA and CCG in June 2019, this has continued into its second year and has been successful. During the previous year, our service was also jointly commissioned by North Somerset and South Gloucestershire LAS and the CCG common to all three LAS, thus meeting the relevant minimum standard. This has continued this year with improved partnership working in place. We are in a relatively strong position financially, but would like greater sustainability of funding into the future, as also required in the Minimum Standards.

#### ***Policies on reserves.***

The trustees have designated a reserve of £120,000, approximately equal to three months' running costs, to enable an orderly wind up of the charity.

Of the remaining reserves, £50,000 has been allocated to a development plan centered around enabling more remote working including improvements to ICT and also making the office more Covid Secure.

The balance has been carried forward into 2021-22 to continue the maintenance of the Minimum Standards to at least the expiry of the current LA contracts. This will also include a focus on communication including with young people and with minority communities and those for whom English is not their first language.

#### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

#### **Details of The Independent Examiner**

Susan Rickerby  
Chartered Accountant  
118 High Street  
Staple Hill  
Bristol  
BS16 5HH

#### **Statement of the Directors Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP),

## **Supportive Parents for Special Children**

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### **Trustees' Annual Report for the year ended 31 March 2021**

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

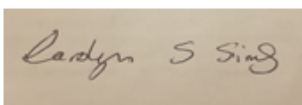
### **Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 9 to 28.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 13 September 2021.



Carolyn Sims  
Director and Trustee



## **Supportive Parents for Special Children**

### **Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2021**

I report to the Trustees on my examination of the financial statements of the charitable company on pages 9 to 28 for the year ended 31 March 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 14.

#### **Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report**

As described on page 5, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Basis of Independent Examiner's Statement and scope of work undertaken**

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Chartered Accountant, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the 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 Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

## Supportive Parents for Special Children

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

### Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 March 2021 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Chartered Accountant;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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.

Signed:-



Susan Rickerby - Independent Examiner  
Chartered Accountant  
118 High Street  
Staple Hill  
Bristol  
BS16 5HH

This report was signed on .....28 September... 2021

**Supportive Parents for Special Children - Statement of Financial Activities for the year ended 31 March 2021**

***Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2021, as required by the Companies Act 2006)***

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2020 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	85	-	85	650
Charitable activities	A2	367,405	-	367,405	420,059
Investments	A4	450	-	450	211
Other	A5	413	-	413	2,481
<b>Total income</b>	<b>A</b>	<b>368,353</b>	<b>-</b>	<b>368,353</b>	<b>423,401</b>
<b>Expenditure on:</b>					
Charitable activities	B2	358,051	-	358,051	290,327
<b>Total expenditure</b>	<b>B</b>	<b>358,051</b>	<b>-</b>	<b>358,051</b>	<b>290,327</b>
<b>Net income for the year</b>		<b>10,302</b>	<b>-</b>	<b>10,302</b>	<b>133,074</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>10,302</b>	<b>-</b>	<b>10,302</b>	<b>133,074</b>
<b>Net movement in funds</b>		<b>10,302</b>	<b>-</b>	<b>10,302</b>	<b>133,074</b>
<b>Reconciliation of funds:-</b>					
<b>Total funds brought forward</b>	<b>E</b>	<b>267,677</b>	<b>-</b>	<b>267,677</b>	<b>134,603</b>
<b>Total funds carried forward</b>		<b>277,979</b>	<b>-</b>	<b>277,979</b>	<b>267,677</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

**The notes attached on pages 14 to 28 form an integral part of these accounts.**

**Supportive Parents for Special Children - Statement of Financial Activities for the year ended 31 March 2021**

**Supportive Parents for Special Children - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP**

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	A1	50	-	650
Charitable activities	A2	420,059	-	420,059
Other trading activities	A3	-	-	-
Investments	A4	211	-	211
Other	A5	2,481	-	2,481
<b>Total income</b>	<b>A</b>	<b>422,801</b>	<b>-</b>	<b>423,401</b>
<b>Expenditure on:</b>				
Raising funds	B1	-	-	-
Charitable activities	B2	289,968	359	290,327
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
<b>Total expenditure</b>	<b>B</b>	<b>289,968</b>	<b>359</b>	<b>290,327</b>
Net gains on investments	B4	-	-	-
<b>Net income for the year</b>		<b>132,833</b>	<b>(359)</b>	<b>133,074</b>
<b>Transfers between funds</b>	<b>C</b>	<b>(64)</b>	<b>64</b>	<b>-</b>
<b>Net income after transfers</b>		<b>132,769</b>	<b>(295)</b>	<b>133,074</b>
<b>Net movement in funds</b>		<b>132,769</b>	<b>(295)</b>	<b>133,074</b>
<b>Reconciliation of funds:-</b>				
<b>Total funds brought forward</b>	<b>E</b>	<b>134,308</b>	<b>295</b>	<b>134,603</b>
<b>Total funds carried forward</b>		<b>267,077</b>	<b>-</b>	<b>267,677</b>

**All activities derive from continuing operations**

**The notes attached on pages 14 to 28 form an integral part of these accounts.**

**Supportive Parents for Special Children - Statement of Financial Activities for the year ended 31 March 2021**

**Supportive Parents for Special Children - Resources applied in the year ended 31 March 2021 towards fixed assets for Charity use:-**

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	10,302	133,074
<b>Net resources available to fund charitable activities</b>	<b>10,302</b>	<b>133,074</b>

The notes attached on pages 14 to 28 form an integral part of these accounts.

**Movements in revenue and capital funds for the year ended 31 March 2021**

**Revenue accumulated funds**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	267,677	-	267,677	134,603
Recognised gains and losses before transfers	10,302	-	10,302	133,074
	<b>277,979</b>	<b>-</b>	<b>277,979</b>	<b>267,677</b>
<b>Closing revenue funds</b>	<b>277,979</b>	<b>-</b>	<b>277,979</b>	<b>267,677</b>

**Designated revenue funds included within the unrestricted funds above**

	Total Funds 2021 £	Last year Total Funds 2020 £
At 1 April	90,000	90,000
<b>At 31 March</b>	<b>90,000</b>	<b>90,000</b>

The purposes for which these funds have been designated are described in Note 22 to the accounts.

**Summary of funds**

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	187,979	-	187,979	177,677
Revenue designated funds	90,000	-	90,000	90,000
<b>Total funds</b>	<b>277,979</b>	<b>-</b>	<b>277,979</b>	<b>267,677</b>

The notes attached on pages 14 to 28 form an integral part of these accounts.

**Supportive Parents for Special Children - Statement of Financial Activities for the year ended 31 March 2021**

**Supportive Parents for Special Children  
Income and Expenditure Account for the year ended 31 March 2021 as required by the Companies Act 2006**

	2021 £	2020 £
<b><i>Income</i></b>		
Income from operations	367,490	420,709
Investment income		
Interest receivable	450	211
Other operating income	413	2,481
<b>Gross income in the year before exceptional items</b>	<b>368,353</b>	<b>423,401</b>
<b>Gross income in the year including exceptional items</b>	<b>368,353</b>	<b>423,401</b>
<b><i>Expenditure</i></b>		
Charitable expenditure, excluding depreciation and amortisation	356,247	287,076
Depreciation and amortisation	-	637
Governance costs	1,804	2,614
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<b>358,051</b>	<b>290,327</b>
<b>Net income before tax in the financial year</b>	<b>10,302</b>	<b>133,074</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>10,302</b>	<b>133,074</b>
<b>Retained surplus for the financial year</b>	<b>10,302</b>	<b>133,074</b>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 14 to 28 form an integral part of these accounts.**

## Supportive Parents for Special Children - Balance Sheet as at 31 March 2021

		<b>SORP</b>		<b>2021</b>	<b>2020</b>
		<b>Note Ref</b>		<b>£</b>	<b>£</b>
<b>Current assets</b>		<b>B</b>			
Debtors	12	B2	48,312	123,868	
Cash at bank and in hand		B4	238,217	152,695	
<b>Total current assets</b>			<u>286,529</u>	<u>276,563</u>	
<b>Creditors: amounts falling due within one year</b>	13	C1	<u>(8,550)</u>	<u>(8,886)</u>	
<b>Net current assets</b>				277,979	267,677
<b>The total net assets of the charity</b>				<u>277,979</u>	<u>267,677</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

### Restricted funds

-

### Unrestricted Funds

Unrestricted Revenue Funds	20	D3	187,979	177,677	177,677
			187,979		
<b>Designated Funds</b>					
Designated Revenue Funds	20	D3	90,000	90,000	90,000
			<u>90,000</u>		<u>90,000</u>
<b>Total charity funds</b>			<u>277,979</u>		<u>267,677</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

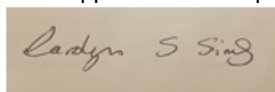
The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Carolyn Sims

Trustee

Approved by the board of trustees on 13 September 2021

The notes attached on pages 14 to 28 form an integral part of these accounts.

# Supportive Parents for Special Children

## Notes to the Accounts for the year ended 31 March 2021

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Supportive Parents meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### **Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 March 2021, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

##### **Risks and future assumptions**

There are no other key assumptions or significant areas of estimation.

#### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Gross income represents grants and donations received.

##### **Categories of Income**

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

**Income from exchange transactions** is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

**Income from a non-exchange transaction** is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.



## Supportive Parents for Special Children

### Notes to the Accounts for the year ended 31 March 2021

#### Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

#### Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

#### Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

#### *Policies relating to expenditure on goods and services provided to the charity.*

#### Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

## Supportive Parents for Special Children

### Notes to the Accounts for the year ended 31 March 2021

#### *Policies relating to assets, liabilities and provisions and other matters.*

##### **Tangible fixed assets**

Tangible fixed assets are measured at their original cost value, or subsequent revaluation. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Office equipment	25 % straight line
------------------	--------------------

##### **Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

##### **Creditors and provisions**

Creditors are recognised when the liability is incurred and the amount is known or is quantifiable.

##### **Financial instruments including cash and bank balances**

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

##### **Leasing and hire purchase contracts and commitments**

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

##### **Pensions - defined contribution schemes**

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

##### **Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

#### **2 Liability to taxation**

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

#### **3 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

#### **4 Significance of financial instruments to the charity's position**

There are no significant implications of financial instruments to the charity's financial position or performance.

#### **5 Net surplus before tax in the financial year**

	2021	2020
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	-	637
Pension costs	8,440	6,528

## Supportive Parents for Special Children

### Notes to the Accounts for the year ended 31 March 2021

#### 6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

#### 7 Staff costs and emoluments

##### *Salary costs*

	2021 £	2020 £
Gross Salaries excluding trustees and key management personnel	266,613	216,221
Employer's National Insurance for all staff	11,217	9,671
Employer's operating costs of defined contribution pension schemes	8,440	6,528
<b>Total salaries, wages and related costs</b>	<b>286,270</b>	<b>232,420</b>

##### *Numbers of full time employees or full time equivalents*

	2021	2020
The average number of total staff employed in the year was	19	17
The average number of part time staff employed in the year was	19	17
The estimated full time equivalent number of all staff employed in the year was	11	9

##### *The estimated equivalent number of full time staff deployed in different activities in the year was:-*

Engaged on charitable activities	9	8
Engaged on management and administration	2	1
<b>The estimated full time equivalent number of all staff employed as above</b>	<b>11</b>	<b>9</b>

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

#### 8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

#### 9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

#### 10 Trustees' expenses

The expenses reimbursed to trustees, or paid directly to third parties, in the current or prior year, was as shown below.

	2021 £	2020 £
The amount reimbursed to trustees or paid to third parties	917	1,794
	<b>917</b>	<b>1,794</b>

The nature of the trustees' expenses was travel and training.

The number of trustees' to whom expenses were reimbursed was two. Training costs were paid direct to the provider.

## Supportive Parents for Special Children

### Notes to the Accounts for the year ended 31 March 2021

#### 11 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Office Equipment	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2020	-	7,016	-	7,016
<b>At 31 March 2021</b>	<b>-</b>	<b>7,016</b>	<b>-</b>	<b>7,016</b>
<b>Depreciation</b>				
At 1 April 2020	-	7,016	-	7,016
<b>At 31 March 2021</b>	<b>-</b>	<b>7,016</b>	<b>-</b>	<b>7,016</b>
<b>Net book value</b>				
<b>At 31 March 2021</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<i>Prior Year</i>	Land and Buildings	Office Equipment	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
02 April 2019	-	7,016	-	7,016
<b>31 March 2020</b>	<b>-</b>	<b>7,016</b>	<b>-</b>	<b>7,016</b>
<b>Depreciation</b>				
02 April 2019	-	7,016	-	7,016
<b>31 March 2020</b>	<b>-</b>	<b>7,016</b>	<b>-</b>	<b>7,016</b>
<b>Net book value</b>				

All assets are used for direct charitable purposes.

#### 12 Debtors

	2021 £	2020 £
Prepayments and accrued income	48,312	123,868

#### 13 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	4,780	5,969
PAYE, NIC VAT and other taxes	3,770	2,917
	<b>8,550</b>	<b>8,886</b>

#### 14 Loans to trustees included in debtors

There have not been any loans to trustees.

#### 15 Guarantees made by the charity on behalf of trustees

The charity has not made any guarantees on behalf of trustees.

## Supportive Parents for Special Children

### Notes to the Accounts for the year ended 31 March 2021

#### 16 Financial commitments under operating leases

	2021 £	2020 £
At the year end the charity had annual commitments under non-cancellable operating leases as set out below:		
Operating leases which expire:		
within one year	309	-
within two to five years	18,314	7,998
	<b>18,623</b>	<b>7,998</b>

#### 17 Income and Expenditure account summary

	2021 £	2020 £
At 1 April 2020	267,677	134,603
Surplus after tax for the year	10,302	133,074
At 31 March 2021	<b>277,979</b>	<b>267,677</b>

#### 18 No related party transactions

There were no transactions with related parties in the year , except with regard to trustees' expenses which are fully disclosed in note 10 above.

#### 19 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	166,529	120,000	-	286,529
Current Liabilities	(8,550)	-	-	(8,550)
	<b>157,979</b>	<b>120,000</b>	<b>-</b>	<b>277,979</b>
At 1 April 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	186,563	90,000	-	276,563
Current Liabilities	(8,886)	-	-	(8,886)
	<b>177,677</b>	<b>90,000</b>	<b>-</b>	<b>267,677</b>

#### 20 Change in total funds over the year as shown in Note 19 , analysed by individual funds

	Funds brought forward from 2020 £	Movement in funds in 2021 £	Transfers between funds in 2021 £	Funds carried forward to 2022 £
		See Note 21		
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	177,677	10,302	-	187,979
Designated Revenue Funds	90,000	-	-	90,000
<b>Total unrestricted and designated funds</b>	<b>267,677</b>	<b>10,302</b>	<b>-</b>	<b>277,979</b>
<b>Total charity funds</b>	<b>267,677</b>	<b>10,302</b>	<b>-</b>	<b>277,979</b>

## Supportive Parents for Special Children

### Notes to the Accounts for the year ended 31 March 2021

#### Comparatives for change in total funds

	Funds brought forward from 2019	Movement in funds in 2020	Transfers between funds in 2020	Funds carried forward to 2021
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	44,308	133,433	(64)	177,677
Designated Revenue Funds	90,000	-		90,000
<b>Total unrestricted and designated funds</b>	<b>134,308</b>	<b>133,433</b>	<b>(64)</b>	<b>267,677</b>
<b>Restricted funds:-</b>				
South Gloucestershire workshops	295	(359)	64	
<b>Total restricted funds</b>	<b>295</b>	<b>(359)</b>	<b>64</b>	
<b>Total charity funds</b>	<b>134,603</b>	<b>133,074</b>	<b>-</b>	<b>267,677</b>

#### 21 Analysis of movements in funds over the year as shown in Note 20

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	368,353	(358,051)	-	10,302
	<b>368,353</b>	<b>(358,051)</b>	<b>-</b>	<b>10,302</b>

#### Comparatives for movements in funds

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2019	2019	2019	2019
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	423,401	(289,968)	-	133,433
<b>Restricted funds:-</b>				
South Gloucestershire workshops		(359)	-	(359)
	<b>323,756</b>	<b>(294,382)</b>	<b>-</b>	<b>29,374</b>

## Supportive Parents for Special Children

### Notes to the Accounts for the year ended 31 March 2021

#### 22 The purposes for which the funds as detailed in note 20 are held by the charity are:-

##### *Unrestricted and designated funds:-*

##### Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Supportive Parents receives the majority of its income from Local Authorities who "buy in" relevant Special Educational Needs and Disability Information Advice and Support Services (SENDIASS). If one or more authorities should decide not to renew their agreement with Supportive Parents, the impact on income and hence the capacity to provide the service at the present level would be almost immediate.

##### Designated Revenue Funds

The Trustees wish to hold a certain level of reserves in order to ensure that parents engaged with the charity when an agreement ceases will continue to receive appropriate support for a reasonable period, although there is no income from their local authority. Reserves are also required to ensure that the organisation can adjust appropriately, and in an orderly manner, to a new level of income. As the majority of our expenditure is on staff costs, adjustment may well involve unavoidable redundancies.

It is estimated that holding a "winding up reserve" equivalent to the approximate running costs for three months (i.e. £120,000 ), will allow the Trustees to achieve the above objectives.

#### 23 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015**

## 24 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
<b>Performance related grants from public bodies to fund charitable activities</b>				
Bristol LA	140,000	-	<b>140,000</b>	139,259
North Somerset LA	68,416	-	<b>68,416</b>	68,416
South Gloucestershire LA	75,342	-	<b>75,342</b>	75,342
<b>Total performance related grants from public bodies</b>	<b>283,758</b>	-	<b>283,758</b>	<b>283,017</b>



## Supportive Parents for Special Children

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
<b>Performance related grants from non public bodies to fund charitable activities</b>					
Council for Disabled Children		83,647	-	83,647	137,042
<b>Total performance related grants from non public bodies</b>		<b>83,647</b>	<b>-</b>	<b>83,647</b>	<b>137,042</b>
<b>Prior year funds were unrestricted</b>					
<b>Total Charitable income from funders:-</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Prior Year Total Funds</b>
		<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Current year - income from funders</b>		<b>367,405</b>	<b>-</b>	<b>367,405</b>	<b>420,059</b>
<b>26 Total Income from charitable activities</b>					
<b>Current year</b>		<b>Current year Unrestricted Funds</b>	<b>Current year Restricted Funds</b>	<b>Current year Total Funds</b>	<b>Prior Year Total Funds</b>
		<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Income from funders		367,405	-	367,405	420,059
<b>Total from charitable activities</b>	<b>A2</b>	<b>367,405</b>	<b>-</b>	<b>367,405</b>	<b>420,059</b>
<b>27 Investment income</b>					
		<b>Current year Unrestricted Funds</b>	<b>Current year Restricted Funds</b>	<b>Current year Total Funds</b>	<b>Prior Year Total Funds</b>
		<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank Interest Receivable		450	-	450	211
<b>Total investment income</b>	<b>A4</b>	<b>450</b>	<b>-</b>	<b>450</b>	<b>211</b>
<b>28 Other income and gains</b>					
<b>Current year</b>		<b>Current year Unrestricted Funds</b>	<b>Current year Restricted Funds</b>	<b>Current year Total Funds</b>	<b>Prior Year Total Funds</b>
		<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Sundry other income		413	-	413	2,481
<b>Total other income</b>	<b>A5</b>	<b>413</b>	<b>-</b>	<b>413</b>	<b>2,481</b>

## Supportive Parents for Special Children

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

### 29 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Gross wages and salaries - charitable activities	266,613	-	266,613	216,221
Employers' NI - Charitable activities	11,217	-	11,217	9,671
Defined contribution pension costs - charitable activities	8,440	-	8,440	6,528
<b>Total direct spending</b> <b>B2a</b>	<b>286,270</b>	<b>-</b>	<b>286,270</b>	<b>232,420</b>

### 30 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
<b>Employee costs not included in direct costs</b>				
Training and welfare - staff	363	-	363	2,646
Travel and subsistence - staff	211	-	211	1,206
Recruitment and DBS expenses	1,064	-	1,064	5,091
<b>Volunteer costs</b>				
Training and welfare - volunteers	-	-	-	8
<b>Premises Expenses</b>				
Rent payable under operating leases	13,894	-	13,894	15,102
Rates and water charges	594	-	594	585
Hall hire and meeting costs	-	-	-	842
<b>Administrative overheads</b>				
Telephone, fax and internet	5,786	-	5,786	1,721
Stationery and printing	541	-	541	4,662
Books and subscriptions	2,564	-	2,564	1,346
Non capital equipment	1,463	-	1,463	4,720
Insurances	2,755	-	2,755	1,331
Sundry expenses	1,258	-	1,258	3,607
IT, website, comms etc	2,715	-	2,715	1,031
ICT maintenance and upgrading	4,801	-	4,801	3,942
Resource costs	22,094	-	22,094	-
<b>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</b>				
As detailed in Note 31	697	-	697	740
<b>Professional fees paid to advisors other than the auditor or examiner</b>				
Other legal and professional	9,177	-	9,177	6,076
<b>Financial costs</b>				
Depreciation & Amortisation in total for the	-	-	-	637
<b>Support costs before reallocation</b>	<b>69,977</b>	<b>-</b>	<b>69,977</b>	<b>55,293</b>
<b>Total support costs - Current Year</b>	<b>69,977</b>	<b>-</b>	<b>69,977</b>	<b>55,293</b>

## Supportive Parents for Special Children

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

<b>Prior Year</b>	<b>Prior Year Unrestricted Funds</b>	<b>Prior Year Restricted Funds</b>	<b>Prior Year Total Funds</b>
	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Administrative overheads</b>			
Stationery and printing	4,303	359	4,662
<b>Support costs before reallocation</b>	<b>54,934</b>	<b>359</b>	<b>55,293</b>
<b>Total support costs - Prior Year</b>	<b>54,934</b>	<b>359</b>	<b>55,293</b>

### 31 Other Expenditure - Governance costs

<b>Current Year</b>	<b>Current year Unrestricted Funds</b>	<b>Current year Restricted Funds</b>	<b>Current year Total Funds</b>	<b>Prior Year Total Funds</b>
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Independent Examiner's fees	887	-	887	820
Trustees' expenses	917	-	917	1,794
<b>Total Governance costs</b>	<b>1,804</b>	<b>-</b>	<b>1,804</b>	<b>2,614</b>

**Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees**

	<b>Current year Unrestricted Funds</b>	<b>Current year Restricted Funds</b>	<b>Current year Total Funds</b>	<b>Prior Year Total Funds</b>
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fees paid to the examiner's firm	697	-	697	740
<b>Total additional fees included in support costs at Note 30</b>	<b>697</b>	<b>-</b>	<b>697</b>	<b>740</b>

### 32 Total Charitable expenditure

<b>Current Year</b>		<b>Current year Unrestricted Funds</b>	<b>Current year Restricted Funds</b>	<b>Current year Total Funds</b>	<b>Prior Year Total Funds</b>
		<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Total direct spending	<b>B2a</b>	286,270	-	286,270	232,420
Total support costs	<b>B2d</b>	69,977	-	69,977	55,293
Total Governance costs	<b>B2e</b>	1,804	-	1,804	2,614
<b>Total charitable expenditure</b>	<b>B2</b>	<b>358,051</b>	<b>-</b>	<b>358,051</b>	<b>290,327</b>

<b>Prior Year</b>		<b>Prior Year Unrestricted Funds</b>	<b>Prior Year Restricted Funds</b>	<b>Prior Year Total Funds</b>
		<b>2020</b>	<b>2020</b>	<b>2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>
Total direct spending	<b>B2a</b>	232,420	-	232,420
Total support costs	<b>B2d</b>	54,934	359	55,293
Total Governance costs	<b>B2e</b>	2,614	-	2,614
<b>Total charitable expenditure</b>	<b>B2</b>	<b>289,968</b>	<b>359</b>	<b>290,327</b>