

Company Registration Number - 03905996

The Charity Registration Number is :- 1079761

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SEND and You
Report and Accounts
31 March 2023

SEND and You

Report and accounts for the year ended 31 March 2023

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SEND and You

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Trustees' Annual Report for the year ended 31 March 2023

The Trustees present their Report and Accounts for the year ended 31 March 2023, 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:- SEND and You.

The charity's name was legally changed from Supportive Parents for Special Children in September 2021.

The charity is also known by its operating name, SEND and You (SAY).

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@sendandyou.org.uk Web address www.sendandyou.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: Fabiola Garay Balmori

Company Secretary: Margaret Potter

Employment Sub-Group Chair: Sue Osborne

Safeguarding Trustee: Liz Kelly

Trustee: Anne Bush

Trustee: Sana Algharaibeh

Trustee (Vice-Treasurer): Gemma Russell

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Trustees' Annual Report for the year ended 31 March 2023

The following persons served as Trustees during the year ended 31 March 2023 :-

All trustees listed above 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.
- Developing innovative projects to support partnership working.

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

- Recruiting and maintaining an active volunteer team for the organisation - this has continued to grow over the year.
- Updating our website, printed information, publicity materials and social media links for parents and developing in similar ways with a focus on young people.
- Translating key materials, for example our trifold leaflets, into Somali and Polish and ensuring that we offer a range of formats for our key information resources.
- Trialing more school coffee mornings and drop-in sessions in community settings.
- An increased training offer to professionals.
- Developing a new project working with the University of West England Law Students as volunteer supporters in meetings.

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, 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 over 3000 new helpline enquiries across the three local authorities and responded in detail to 3,052 families' concerns about a child or young person's SEND needs.
- we recorded over 2000 outcomes.
- we organised over 150 events and workshops for parents, carers and professionals, including some for children and young people specifically.
- we attended 170 meetings in person.
- we recorded over 8000 individual contacts with service users.
- we have dealt with enquiries from approximately 350 professionals.
- we ensured legal and other training for existing and new staff and provided group support/training for parents and/or professionals.
- we have connected with over 200 professionals through training sessions.
- we improved contact with, and direct support for, children and young people with SEND and continued to develop the role of our dedicated CYP Practitioner.

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- we continued to develop our Children and Young Person's Participation Group - Youth Matters.
- we reported on our work to three local authorities and met all KPIs and monitoring targets.
- 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 develop our social media offer - we recruited and inducted new volunteers and continued to develop the roles of volunteers in the organisation.
- we continued to develop our strategic links with professionals and have ensured that our new animation is being used as part of core training for a range of health professionals, as well as being accessible to a wide range of service users through health sources.

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 the resources and the ease with which service users can navigate the website and find the information that they need. We have also continued to work on our social media, encouraging direct contact with children and young people with SEND and developing an Instagram account. 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. We have formed a participation group for children and young people and we have also managed to work directly with more children and young people out at schools colleges and other settings. We have worked hard to develop our strategic links with the health services across the three local authorities and have continued to develop our offer for professionals.

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. The latter has been a real success over the past year, including joint events with partner organisations.

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Trustees' Annual Report for the year ended 31 March 2023

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 2023

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	(40,463)	(91,325)
Unrestricted Revenue Funds available for the general purposes of the charity	56,191	66,654
Designated Revenue Funds	90,000	120,000
Total Unrestricted Funds	146,191	186,654
Total Funds	146,191	186,654

Financial review of the position at the reporting date, 31 March 2023.

SEND and You received no additional funding from the CDC this year. SEND and You received a small uplift from South Gloucestershire local authority for this financial year and an uplift from North Somerset local authority. We began delivery of a new three-year, jointly commissioned contract with Bristol LA and CCG in June 2019, this remained successful. The contract was rolled forward for one additional year, which started 1st April 2022. The service continued to be separately commissioned by North Somerset and South Gloucestershire LAs, each contract including the CCG common to all three LAs, thus meeting the relevant minimum standards. This has continued this year with improved partnership working in place. The SENDIAS service has been recommissioned during this financial year jointly by all three LAs together with the CCG and SEND and You has been awarded the contract to deliver the Service across BNSSG for the next two to three years (3rd year a possible extension). The new contract commences on 1st April 2023.

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It should be noted that the overall funding received to deliver the SENDIAS Service has reduced following the cessation of additional funding from central government. The new contract does not fully address this issue and further funding will be required to maintain current service levels into the future.

Policies on reserves.

The trustees have designated a reserve of £90,000, approximately equal to three months' running costs, to enable an orderly wind up of the charity. This amount is kept under review.

The balance has been carried forward into 2023-24 to continue the maintenance of the Minimum Standards to at least the end of the first year of the new LA contract. 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),

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;

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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 10 to 25.

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 **24/07/2023**.



Carolyn Sims
Director and Trustee

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Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2023

I report to the Trustees on my examination of the financial statements of the charitable company on pages 10 to 25 for the year ended 31 March 2023 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 6, 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

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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 2023 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 27/07/2023

SEND and You - Statement of Financial Activities for the year ended 31 March 2023

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2023, 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
		2023 £	2023 £	2023 £	2022 £
Income & Endowments from:					
Donations & Legacies	A1	95	-	95	268
Charitable activities	A2	341,598	-	341,598	323,758
Investments	A4	769	-	769	289
Other	A5	3,212	-	3,212	1,700
Total income	A	345,674	-	345,674	326,015
Expenditure on:					
Charitable activities	B2	386,137	-	386,137	417,340
Total expenditure	B	386,137	-	386,137	417,340
Net income for the year		(40,463)	-	(40,463)	(91,325)
Net income after transfers	A-B-C	(40,463)	-	(40,463)	(91,325)
Net movement in funds		(40,463)	-	(40,463)	(91,325)
Reconciliation of funds:-					
	E				
Total funds brought forward		186,654	-	186,654	277,979
Total funds carried forward		146,191	-	146,191	186,654

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 the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 14 to 25 form an integral part of these accounts.

SEND and You - Statement of Financial Activities for the year ended 31 March 2023

SEND and You - Resources applied in the year ended 31 March 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	(40,463)	(91,325)
Net resources available to fund charitable activities	(40,463)	(91,325)

The notes attached on pages 14 to 25 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	186,654	-	186,654	277,979
Recognised gains and losses before transfers	(40,463)	-	(40,463)	(91,325)
	146,191	-	146,191	186,654
Closing revenue funds	146,191	-	146,191	186,654

Designated revenue funds included within the unrestricted funds above

	Total Funds 2023 £	Last year Total Funds 2022 £
At 1 April	120,000	120,000
Transfer (to)/from revenue accumulated funds	(30,000)	-
At 31 March	90,000	120,000

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

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	56,191	-	56,191	66,654
Revenue designated funds	90,000	-	90,000	120,000
Total funds	146,191	-	146,191	186,654

The notes attached on pages 14 to 25 form an integral part of these accounts.

SEND and You - Statement of Financial Activities for the year ended 31 March 2023

SEND and You Income and Expenditure Account for the year ended 31 March 2023 as required by the Companies Act 2006

	2023 £	2022 £
Income		
Income from operations	341,693	324,026
Investment income		
Interest receivable	769	289
Other operating income	3,212	1,700
Gross Income in the year before exceptional items	345,674	326,015
Gross income in the year including exceptional items	345,674	326,015
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	384,710	416,326
Governance costs	1,427	1,014
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	386,137	417,340
Net income before tax in the financial year	(40,463)	(91,325)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(40,463)	(91,325)
Retained surplus for the financial year	(40,463)	(91,325)
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 25 form an integral part of these accounts.

SEND and You - Balance Sheet as at 31 March 2023

		SORP		2023	2022
		Note Ref		£	£
Current assets		B			
Debtors	12	B2	4,675	58,076	
Cash at bank and in hand		B4	149,124	136,101	
Total current assets			<u>153,799</u>	<u>194,177</u>	
Creditors: amounts falling due within one year	13	C1	<u>(7,608)</u>	<u>(7,523)</u>	
Net current assets				146,191	186,654
The total net assets of the charity				<u>146,191</u>	<u>186,654</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	56,191	66,654	
			56,191		66,654
Designated Funds					
Designated Revenue Funds	20	D3	90,000	120,000	
			<u>90,000</u>		<u>120,000</u>
Total charity funds			<u>146,191</u>		<u>186,654</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 9.

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 S Sims

Carolyn Sims

Trustee

Approved by the board of trustees on 10/07/2023

The notes attached on pages 14 to 25 form an integral part of these accounts.

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Notes to the Accounts for the year ended 31 March 2023

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.

SEND and You 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 2023, 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.

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Notes to the Accounts for the year ended 31 March 2023

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.

SEND and You

Notes to the Accounts for the year ended 31 March 2023

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
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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

	2023	2022
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	9,941	10,610

SEND and You

Notes to the Accounts for the year ended 31 March 2023

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

<i>Salary costs</i>	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	311,328	318,851
Employer's National Insurance for all staff	15,285	15,803
Employer's operating costs of defined contribution pension schemes	9,941	10,610
Total salaries, wages and related costs	336,554	345,264

<i>Numbers of full time employees or full time equivalents</i>	2023	2022
The average number of total staff employed in the year was	19	21
The average number of part time staff employed in the year was	19	19
The estimated full time equivalent number of all staff employed in the year was	10	12

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

Engaged on charitable activities	8	10
Engaged on management and administration	2	2
The estimated full time equivalent number of all staff employed as above	10	12

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.

	2023	2022
	£	£
The amount paid directly to third parties on behalf of trustees	131	-

The nature of the trustees' expenses was training.

The number of trustees' to whom expenses were reimbursed was none. Training costs were paid direct to the provider.

SEND and You

Notes to the Accounts for the year ended 31 March 2023

11 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Office Equipment	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2022	-	7,016	-	7,016
At 31 March 2023	-	7,016	-	7,016
Depreciation				
At 1 April 2022	-	7,016	-	7,016
At 31 March 2023	-	7,016	-	7,016
Net book value				
At 31 March 2023	-	-	-	-

<i>Prior Year</i>	Land and Buildings	Office Equipment	Motor Vehicles	Total
	£	£	£	£
Cost				
01 April 2021	-	7,016	-	7,016
31 March 2022	-	7,016	-	7,016
Depreciation				
01 April 2021	-	7,016	-	7,016
31 March 2022	-	7,016	-	7,016
Net book value				

All assets are used for direct charitable purposes.

12 Debtors

	2023	2022
	£	£
Prepayments and accrued income	4,675	58,076

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	1,312	3,429
PAYE, NIC, VAT and other taxes	6,296	4,094
	7,608	7,523

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.

SEND and You

Notes to the Accounts for the year ended 31 March 2023

16 Financial commitments under operating leases

	2023 £	2022 £
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	2,501	4,121
within two to five years	-	3,289
	2,501	7,410

17 Income and Expenditure account summary

	2023 £	2022 £
At 1 April 2022	186,654	277,979
Surplus after tax for the year	(40,463)	(91,325)
At 31 March 2023	146,191	186,654

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 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	63,799	90,000	-	153,799
Current Liabilities	(7,608)	-	-	(7,608)
	56,191	90,000	-	146,191
At 1 April 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	74,177	120,000	-	194,177
Current Liabilities	(7,523)	-	-	(7,523)
	66,654	120,000	-	186,654

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

	Funds brought forward from 2022 £	Movement in funds in 2023 £	Transfers between funds in 2023 £	Funds carried forward to 2024 £
	See Note 21			
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	66,654	(40,463)	30,000	56,191
Designated Revenue Funds	120,000	-	(30,000)	90,000
Total unrestricted and designated funds	186,654	(40,463)	-	146,191
Total charity funds	186,654	(40,463)	-	146,191

SEND and You

Notes to the Accounts for the year ended 31 March 2023

Comparatives for change in total funds

	Funds brought forward from 2021	Movement in funds in 2022 See Note 21	Transfers between funds in 2022	Funds carried forward to 2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	157,979	(91,325)		66,654
Designated Revenue Funds	120,000	-		120,000
Total unrestricted and designated funds	277,979	(91,325)		186,654

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	345,674	(386,137)	-	(40,463)
	345,674	(386,137)	-	(40,463)

Comparatives for movements in funds

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	326,015	(417,340)	-	(91,325)
Restricted funds:-				
			-	
	326,015	(417,340)	-	(91,325)

SEND and You

Notes to the Accounts for the year ended 31 March 2023

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.

SEND and You 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. £90,000), 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.

SEND and You

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

24 Donations, Grants and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	30	-	30	223
Total private sector revenue grants	30	-	30	223

Membership subscriptions as donations

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Membership subscriptions as donations	65	-	65	45

Total Donations, Grants and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total Donations, Grants and Legacies A1	95	-	95	268

25 Charitable income from funders

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Performance related grants from public bodies to fund charitable activities				
Bristol LA	140,000	-	140,000	140,000
North Somerset LA	104,416	-	104,416	68,416
South Gloucestershire LA	86,792	-	86,792	75,342
Total performance related grants from public bodies	331,208	-	331,208	283,758

SEND and You

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Performance related grants from non public bodies to fund charitable activities				
Council for Disabled Children	-	-	-	30,000
NHS Vaccine grant	250	-	250	10,000
North Somerset PCWT	10,140	-	10,140	-
Total performance related grants from non public bodies	10,390	-	10,390	40,000

Prior year funds were unrestricted

Total Charitable income from funders:-

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Current year - income from funders	341,598	-	341,598	323,758

26 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Income from funders	341,598	-	341,598	323,758
Total from charitable activities A2	341,598	-	341,598	323,758

27 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Bank Interest Receivable	769	-	769	289
Total investment income A4	769	-	769	289

28 Other income and gains

<i>Current year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Sundry other income	2,000	-	2,000	1,700
Total other income A5	3,212	-	3,212	1,700

SEND and You

Detailed analysis of income and expenditure for the year ended 31 March 2023 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
	2023	2023	2023	2022
	£	£	£	£
Gross wages and salaries - charitable activities	311,328	-	311,328	318,851
Employers' NI - Charitable activities	15,285	-	15,285	15,803
Defined contribution pension costs - charitable activities	9,941	-	9,941	10,610
Travel and Subsistence - Charitable Activities	836	-	836	171
Total direct spending B2a	337,390	-	337,390	345,435

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
	2023	2023	2023	2022
	£	£	£	£
Employee costs not included in direct costs				
Training and welfare - staff	3,746	-	3,746	2,086
Recruitment and DBS expenses	599	-	599	1,311
Premises Expenses				
Rent payable under operating leases	13,030	-	13,030	13,309
Rates and water charges	594	-	594	594
Hall hire and meeting costs	291	-	291	512
Administrative overheads				
Telephone, fax and internet	7,200	-	7,200	7,917
Stationery and printing	1,566	-	1,566	2,349
Books and subscriptions	4,576	-	4,576	3,580
Non capital equipment	503	-	503	2,164
Insurances	1,066	-	1,066	4,257
Sundry expenses	2,003	-	2,003	8,552
IT, website, comms etc	1,318	-	1,318	1,329
ICT maintenance and upgrading	5,026	-	5,026	6,150
Resource costs	-	-	-	-
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees				
As detailed in Note 31	1,020	-	1,020	938
Professional fees paid to advisors other than the auditor or examiner				
Other legal and professional	4,782	-	4,782	15,843
Support costs before reallocation	47,320	-	47,320	70,891
Total support costs - Current Year	47,320	-	47,320	70,891

All the expenditure in the prior year was unrestricted.

SEND and You

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

31 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Independent Examiner's fees	1,296	-	1,296	1,014
Trustees' expenses	131	-	131	-
Total Governance costs	1,427	-	1,427	1,014

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

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Fees paid to the examiner's firm	1,020	-	1,020	938
Total additional fees included in support costs at Note 30	1,020	-	1,020	938

32 Total Charitable expenditure

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Total direct spending	B2a	337,390	-	337,390	345,435
Total support costs	B2d	47,320	-	47,320	70,891
Total Governance costs	B2e	1,427	-	1,427	1,014
Total charitable expenditure	B2	386,137	-	386,137	417,340

All the expenditure in the prior year was unrestricted.