



Trustee Annual Report and Accounts

31 March 2025

Company Registration Number – 03905996
The Charity Registration Number – 1079761

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Trustees' Annual Report for the year ended 31 March 2025

Charity Information

The Trustees present their Report and Accounts for the year ended 31 March 2025, which also comprises the Directors' Report required by the Companies Act 2006.

The charity name:

The legal name of the charity is: **SEND and You**

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

The charity is registered in England & Wales with the Charity Commission - charity number 1079761

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 company registration number is 03905996

The governing document is dated: 13th 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 charity's bankers and advisers:

Bankers Santander UK plc
 Bridle Road
 Boothferry
 Merseyside
 L63 0GB

Accountants Lloydbottoms Ltd
 118 High Street
 Staple Hill
 Bristol
 BS16 5HH

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. At the Annual General Meeting all retire as trustees but are eligible for reappointment. All the trustees are also members of the charity.

The following persons served as Trustees during the year ended 31 March 2025:

Chair: Carolyn Sims

Vice Chair: Lee Palmer (appointed 15th July 2024 - resigned 13th November 2024)

Treasurer: Fabiola Garay Balmori (resigned 12th May 2025)

Company Secretary: Margaret Potter (resigned 15th July 2024)

Company Secretary: Clive Osborne (appointed 15th July 2024)

Employment Sub-Group Chair: Sue Osborne

Safeguarding Trustee: Liz Kelly (resigned 1st April 2025)

Trustee: Mike Tidley (appointed 11th January 2025)

Trustee: Michael Lane (appointed 10th March 2025)

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.

This report was approved by the trustees at the AGM on 3rd September 2025.

Objectives and Activities

The charities **purpose** as set out in the objects contained in its governing document are:

"To promote the education of children who have special educational needs, particularly by providing an information & support service for parents of such children"

SEND and You aims to meet this object by working towards the following 3 goals:

1. To provide parents, children and young people with information and training so that they are well-informed about the range of services available to support them and to have increased understanding of the SEN process;
2. To provide parents (and Children and Young People with SEND) with support so that they become more confident of their expertise in relation to their own needs/child's needs, enabling them to work more effectively in partnership with their child's education setting and with the Local Authority;
3. To encourage families and professionals to work more closely together in the interests of and improving outcomes for children and young people with special educational needs.

These 3 goals are intended to support parents/carers of Children and Young People (CYP), and children and young people with, special educational needs and/or disabilities by **INFORMING** them so that they are **EMPOWERED** to engage with their education setting and/or local authority to **IMPROVE OUTCOMES** for children and young people with SEND.

Main activities during the year

In order to achieve our goals, our key activity undertaken is the provision of the **Special Educational Needs & Disabilities Information Advice & Support (SENDIAS) Service** for **Bristol, North Somerset and South Gloucestershire (BNSSG) Local Authorities (LAs)**.

SENDIAS Services are a key statutory requirement as laid out in the Children & Families Act 2014. **SAY SENDIAS** are commissioned jointly by BNSSG, 2024-25 is the 2nd year of a 2 year contract (extended to a 3rd year of provision ending on 31st March 2026).

Our service is delivered via a Helpline (IAS Line), through direct Area Work in each LA, the provision of information and resources through our website, as well as training and information sessions for both families and professionals. All our service staff are Independent Providers of Special Education Advice (IPSEA) trained to Level 3. To maintain our high standards, we report to each local authority on a 6 monthly basis and are active participants in the Information Advice and Support Services Network (IASSN). Our internal strategic lead is currently Chair of the **South West Region IASSN (SWRIASSN)**.

As part of our ongoing external engagement and partnership work we also forged stronger links with partner organisations across all three local authorities:

MoU with Bristol Parent Carers Friends of the Forum – SAY now has a memorandum of understanding with the Friends. This gives us further autonomy as organisations to agree and deliver additional focused work within the next year without impacting on the operational delivery and arrangements of both organisations.

Together Is Better (TiB) agreements with Parent Carer Forums across Bristol, North Somerset and South Gloucestershire are now in place for each of the areas. North Somerset's agreement has an additional partner, Bridging the Gap Together! (BtGTI) included in the agreement. This strengthens our partnership with the Forums and ensure a visible presence via the TiB agreements in a practical way as this is showcased on the SAY website.

"The North Somerset Together is Better Agreement is not just a partnership between organisations: it is a commitment to the families we serve - to work together to provide a cohesive, comprehensive, and compassionate service that makes a lasting difference in their lives."

E. Kelly – Director of BtGTI

We also continued our efforts to drive **organisational development** alongside service improvements. We are part way through the process of implementing a quality assurance of our internal and external processes alongside our policies and systems. We improved and updated our recording of information and will be introducing an even more robust training and reviewing cycle for the next year. Additionally, we plan an extensive review of our safeguarding processes, policies and procedures, including staff safety and wellbeing and risk management within the next year.

Our **volunteer work** has undergone a review with existing activity formalised into distinct projects that fit into specific areas of activity and have defined purpose and aims. These streams include volunteers working to support SENDIASS as either **Community** or **UWE Law Volunteers**, as well as **Work Experience & Internships** and those who attend our **Youth Matters Project**.

Engagement work with Children and Young People has continued and our approach of centring CYP voices in all that we do has led to a robust way of working that **empowers** CYP to self-advocate with increasing confidence. We have built on the excellent work done by our CYP practitioner to further embed our person-centred approach in the practice of all our support staff, ensuring that the capturing of experiences of CYP in education is not seen as a specialist role performed by certain staff members, but as an integral part of how we work with our service users. This attention is reflected in the increase in numbers of direct advice given to CYP on previous years.

As well as engaging with partner organisations such as PCFs and LAs, we have also developed deeper links with community groups, particularly in 'hard-to-reach' areas and communities. This can be anything from attending information sessions with families in key areas to support for community partners who are raising awareness of SEND and SEND processes, systems and rights in their communities.

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

Key achievements and performance

SAY SENDIAS Service Delivery

During the financial year 2024-25 we continued to improve and develop our SENDIAS provision with a strong focus on sustainability of delivery. It marked the 2nd year of combined Special Educational Needs and Disability Information Advice and Support (SENDIAS) commissioning from the 3 Local Authorities of Bristol, North Somerset and South Gloucestershire (BNSSG) and the contract was successfully extended to 3 years. We reviewed the impact of the changes made in 2023-24 and built on the work already undertaken to ensure that we continue to support and develop our workforce to deliver the excellent service they provide well into the future.

"Just to say thanks for being there, you make such a big difference"

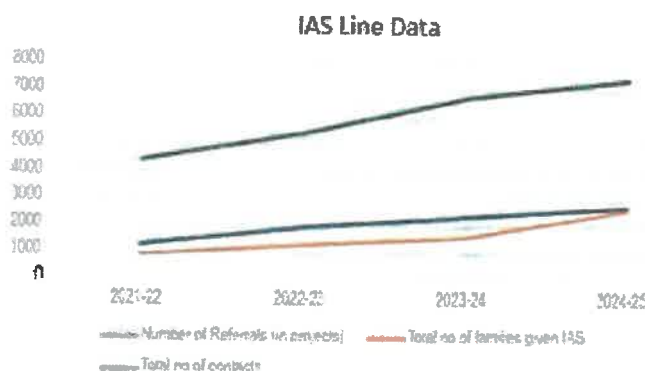
Service User Feedback

In line with previous trends, we continue to provide Information Advice and Support (IAS) to increasing numbers of individuals (parents/carers/professionals and Children and Young People – CYP) and families.

IAS Line

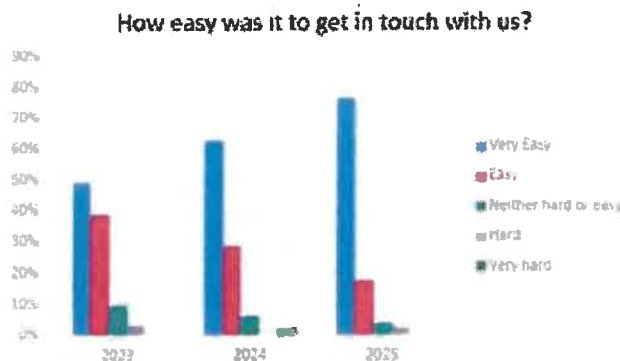
The number of referrals increased by 14% from 2374 in 2023-24, to 2699 in 2024-25. This is a 38% increase from 2022-23. During this period we have not increased our overall staffing levels and in fact have slightly decreased our staffing hours for IAS delivery, this represents a huge increase in the efficiency of the service as a whole.

Total numbers of contacts for the service (contact with a service user by phone, email, meeting or bookable appointment) have increased by 10% from 6732 in 2023-24 to 7432 in 2024-25. This is an increase of 37% since the before the start of the contract (2022-23). Most impressive is the increase in the number of families who have received IAS, which has risen by 67% since last year (1574 to 2633) and represents a big increase in numbers of new families accessing the service. This is a 107% increase since 2022-23.



"I really appreciate the help and support you have given, but I really wish that this service did not need to exist. The system to support our children feels so broken."

Service User Feedback



Our 2024-25 Service User Satisfaction Survey (SUSS) confirms that changes made continue to improve access to the service with **increasing numbers of service users finding it easier to get in touch with us.**

"It is amazing to have this service independent, understanding and able to listen and give advice."

Service User Feedback

Over the year **96.49%** of respondents said the advice received was either **"helpful"** or **"very helpful"**, up from 94.12% in 2023-24. In line with this, **96.43%** also stated they were either **"satisfied"** or **"very satisfied"** with the service they received, up from 94.12% the previous year.

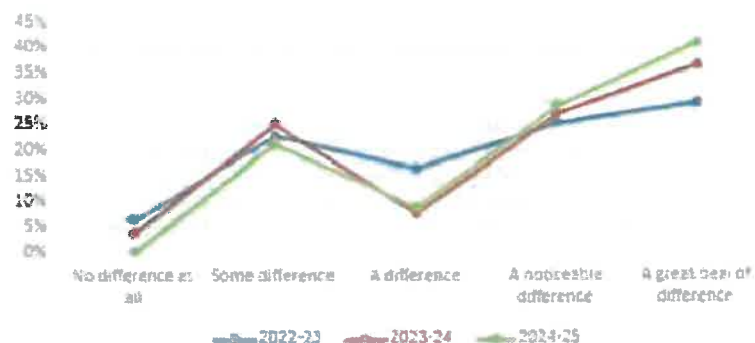
"the information was brilliant and the lady I spoke to was very understanding and has followed up in an email. This is the first time I haven't felt alone in the battle for my child's education."

Service User Feedback

Our key outcome is whether our service has made a difference. Year on year service users are reporting that we are giving advice that makes an increasing amount of difference for them.

Crucially **no respondents stated that our IAS has made "no difference"** with 30.36% reporting **"a/some difference"** and **69.64% reporting a "noticeable/great deal of difference"** – up from 63.46% in 2023-24.

What difference do you think our information, advice or support has made for you?



"It has been invaluable to me. Giving me confidence to advocate for my child, enabling me to understand the legal position and the process and presenting me with my options. I have felt very empowered by using this service in a SEN landscape that leave parents bewildered."

Service User Feedback

The top 5 areas of difference felt by those who contacted our service:



4. I am
happier/less
worried about
my child's future

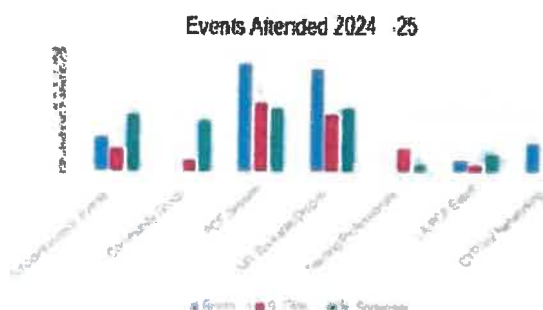
5. I feel my child
has benefited as a
result of the
service being

"Just a massive thank you. You're brilliant and gave me much needed confidence"

Area Work

Service User Feedback

Direct work in each LA ensures that we are firmly embedded in the communities we serve and that we are able to reach more individuals than by offering the IAS line alone. Minimum standards state that we must provide access to IAS in a variety of ways, including face-2-face.



During 2024-25 SAY staff and volunteers attended 128 community based events and support sessions. Events took place across all 3 LAs in a variety of settings and venues. Our increasingly strong collaborations with Parent Career Forums (PCFs) saw us attend 42 PCF-led advice/support sessions in the community in addition to 39 sessions run by SAY. Our focus on transitions continues with our presence at 20 school based and transition events.

The number of CYP given direct IAS rose from 91 in 2023-24 to 229 in 2024-25 largely as a direct result of our attendance at phased transition events.

"Just wanted to say a huge thanks for coming along to the fair today. We've already had feedback that students enjoyed it a lot. Some students who find it very difficult to take part in activities and speak to new people were able to join in and have conversations, which staff were really impressed with. Staff wanted to pass on thanks to you all too, for being so friendly, welcoming and encouraging to all the students- it really made a difference to them."

SGS careers advisor Feedback

Alongside strengthening our community presence, we continue to improve our collaborative working with local partners – We now have *Together is Better* (TiB) agreements in place with Parent Carer Forums in all three local authorities. We share data on issues and trends to maximise parent, carer and CYP voices withing LA meetings.

"Our combined efforts have been instrumental in enhancing the support system for children and their families, ensuring that each organisation contributes its unique expertise to create a more holistic approach."

E. Kelly – Director BIGTI

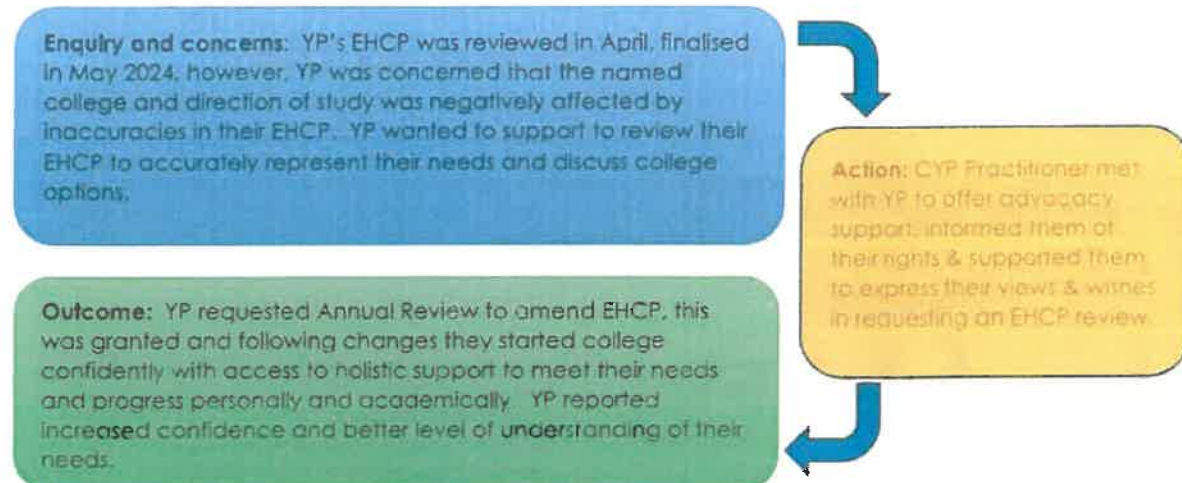
North Somerset – SEND Support Worker

Our North Somerset SEND Worker has continued to build relationships with families and education across North Somerset. 2024-25 saw an increased focus on the rise in EBSA and saw the development of resources for parents and families on how to support children and young people unable to attend school. This work

was supported by both the parent carer forum and the local authority and we continue to explore how best to provide appropriate support and advice.

CYP Voices

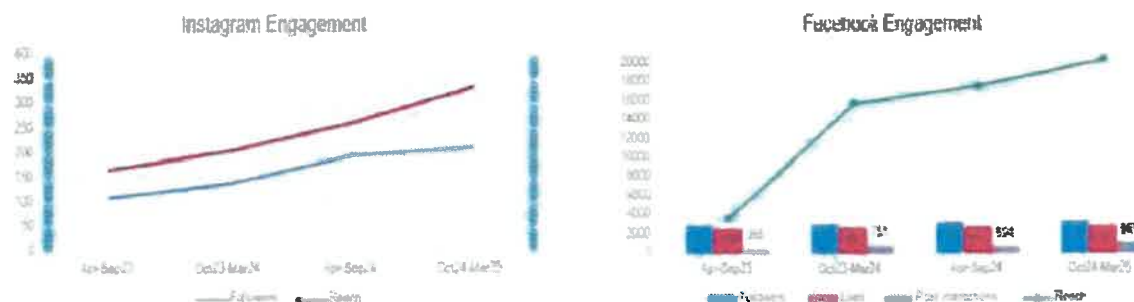
Throughout the year our CYP practitioner continued to gather CYP views and wishes, to support and empower young people to self-advocate in their own education – see case study below:



Website & Social Media

At SAY we continue to develop our website and online presence as we recognise that reaching increasing numbers of people in the most accessible way possible is vital to the success of the service. Our aim with our online offering is that people can find the information they need as easily as possible, this year we have completed the following:

- Our information guides have all been reviewed and updated for accessibility
- Our website has been changed so that resources can now be found by topic, making it easier to navigate
- We have created monthly themed topics that give bitesize information on social media keeping us appearing in news feeds and encouraging service users to find out more information from our website
- We have been using growing social media following to signpost to our online resources and invite feedback on anything we can do to make them more accessible



- We have created new resources on EBSA, Gathering Young People's Views and Appealing school Placement to support increased demand for information on these subjects
- We have created videos aimed at Young People to diversify our information & resources offer
- We continue to promote our local area work and any online information sessions and other useful sources of information/support such as Parent Carer Forum events and training

We are committed to continued investment and development of our information and resources offer and are aiming to build a more comprehensive communication strategy as part of our organisational resilience work in the coming year.

Volunteer Projects

Whilst we run all of our IAS services with expertly trained paid staff, we believe that providing volunteering opportunities at SAY both strengthens us as an organisation by bringing in a range of experiences and perspectives beyond those present in our staff, as well as allowing us to increase our connections to the communities in which we work. We hope that by sharing skills and building confidence in individuals we increase awareness of SEND and the systems which surround it supporting inclusivity, empowerment and positive change.

Our volunteering activities have been developed over the last few years by our Volunteer co-ordinator into a range of distinct projects, each one bringing something different to SAY, our services users and to the volunteers themselves.

Community Volunteers

Volunteers who support at our community based events bring invaluable additional skills and enhance our abilities to meet the needs of those who use our services. In December 2024 we welcomed **2 new Community Volunteers**, 1 in Bristol and 1 in South Gloucestershire. They attend SAY and PCF-led drop-in sessions alongside our Area Practitioners. They help provide a warm welcome, administrative support and occasional translation services!

UWE Law Volunteers

September 2025 will mark **4 years of partnership with UWE Law** where we provide the opportunity for Law students to practice attending meetings and scribing in a statutory setting. During September and October 2024, we **trained and inducted 18 new students**, bringing our pool of volunteers to 26. Volunteers are able to attend meetings in school, mediations or Tribunals as a scribe either virtually or face-2-face. **Between November 2024 and March 2025 UWE volunteers attended 10 meetings.**

Students attending meetings alongside individuals or families and provide them with a set of accurate notes for the meeting which they can then use. Their presence is seen as a support for families as it means they are not alone and can also focus on the meeting without having to take notes for their own records.

"I would like to give you some feedback on E she was amazing, (a) really nice lady very professional and was a pleasure to have her there thank you so much, she is an asset".

Parental feedback on UWE Law volunteer

Youth Matters Project

Youth Matters is a Participation Group & Regular newsletter. It centres young people's voices and seeks to explore issues that matter to them — from education rights to knife crime — while developing practical communication and self-advocacy skills and building knowledge of their rights in Education and Training.

Too many children and young people with SEND struggle to have their voices heard or their rights recognised. We meet termly, online or in person and sessions are structured but flexible, adapted to individual needs. We aim to provide a safe space to develop young people's confidence in social, emotional and communicational skills whilst addressing personal need, celebrating achievements, informing SEND service provision, building confidence, influencing decisions, and connecting with each other and the wider community.

Feedback, views and news are shared and published in Youth Matters Newsletter which is shared with schools, SENCOs and stakeholders across three local authorities, and through SAY's social media platforms.

Internships & Work Experience

Throughout the year SAY hosted 3 interns (1 from 16+ cooperative and 2 from Women's Work Lab) and 2 work experience volunteers who worked on a variety of projects from reviewing our website, updating our resources, producing video guides, creating newsletters, supporting with administrative tasks, gathering responses from service users and helping us build our systems and processes.

As an organisation we gain a huge amount from those who join us in these roles, bringing fresh skills, perspectives and experiences to help us learn and improve. We also endeavour to ensure that these placements help build skills, confidence and knowledge for the individuals in return.

"Attending meetings really paid off for me later because I became more comfortable speaking in front of groups. I also got the hang of working with new team members and built some solid relationships with them. When I tried printing... I had a blast! I enjoyed it so much that I started timing myself to see how many I could crank out in a minute. Going to meetings which was useful as it helped me to build my confidence up in going to meetings. Another interesting thing I have learnt at send and you is that you have a say and that if u have somethings changing within the company they listen and they do not take an offense with it"

16+ Coop Intern Feedback

External Engagement

SWRIASSN Impact Report

The Southwest SENDIAS Network commissioned an independent report to assess the impact of Information, Advice and Support (IAS) services for children and young people with SEND and their families, with a focus on outcomes and financial implications for Local Authorities.

Findings showed that while most families did not see changes in school placement or support levels, 79% reported positive impacts from SENDIAS involvement. Parents felt more informed, empowered, and supported, and many noted improvements in their child's wellbeing and access to appropriate support. SENDIAS also improved communication and collaboration between families, schools, and services. Financially, SENDIAS services helped prevent costly escalations such as tribunal hearings, exclusions, or unnecessary EHC needs assessments. On average, each avoided escalation saved £13,300. For example, a service supporting 600 families could save nearly £800,000 annually, while a larger one supporting 2,700 families could save over £3.5 million.

The report identified strong relationships and staff expertise as key strengths of SENDIAS. However, growing demand and limited funding threaten their capacity to deliver early support, which could lead to higher costs in the long term.

In conclusion, SENDIAS services are highly valued, improve outcomes, and offer significant financial savings. Continued investment is essential to maintain their effectiveness and sustainability.

Organisational Development

Arley Youth Fund – Charities Aid Foundation – Organisational Resilience Grant

During the year SAY was invited to apply, and was awarded a substantial grant from the Arley Youth Fund, administered by CAF. £94k Was awarded for work to take place over the 2 years 2025/26 & 2026/27.

A major theme for Trustees this year has been developing the Board's confidence while looking forward to a period of continuing change and challenge.

Our substantial funding from the Arley Youth Programme has had a big impact, guiding SEND And You as a whole to focus on resilience. For the Trustees this has given us space and time to take a strategic view of our objectives and how we will achieve them.

A specific aspect of our Arley-funded work is an overhaul of our Governing Documents to match best practice and to take account of how our operational environment is likely to change in coming years. We have also streamlined our calendar, holding fewer full Board meetings and increasing reliance on sub-committees and working groups.

We have reviewed our strengths and areas for development through a Trustee skills audit, and have used the results of that to consolidate some Board roles and to develop new ones, such as Fundraising/Income Generation Trustee lead. The latter, in particular, and the revised Treasurer role will help us to diversify income streams and ensure a sound financial footing so that we can continue to meet the needs of children and young people with SEND and their families.

We are still developing a new Trustee recruitment and retention process closer to that for staff and volunteers, with the introduction of interviews, a personal skills audit and an induction process which includes a buddy system.

Since the previous AGM two new trustees have been through the new system: one is a lawyer with wide experience in SEND, the other has many years experience in senior management and governance at a number of commercial and charity organisations.

There is a continuing Trustee recruitment drive using specialist agencies and local businesses. Anyone interested in joining the Board can contact one of the Trustees directly.

We have worked to strengthen the relationship between the Board and our invaluable staff and volunteers. In developing Staff Voice we now have two staff liaison reps who attend meetings, and a route for staff and volunteers to raise issues with the Trustees.

We have also established a regular contribution from the Board to the SAY newsletter, and Trustees have joined staff meetings.

Quartet Community Fund - Express Grant

The end of our Express Grant allowed us to clarify our volunteer development direction and consolidate activity into distinct and varied offers which we have taken forward in our volunteering strategy.

Financial review:

The charity's financial position at the end of the year ended 31 March 2025:

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:

	2025	2024
Total Income for the Year	409,301	371,629
Total Expenditure for the Year	382,673	351,355
Net income for the Year	26,628	20,274
Unrestricted Revenue Funds	80,138	72,590
Designated Revenue Funds	90,000	92,875
Restricted Revenue Funds	22,955	1,000
Total Funds at Year End	193,093	166,465

Financial review of the position at the reporting date, 31 March 2025:

As noted above, this year represents the 2nd year of combined commissioning across all 3 local authorities, we were successfully awarded an extension to continue delivering the contract for a 3rd year, until 31st March 2026. As part of the contract the ICB makes an annual contribution of £8000 towards service provision. Bristol City Council collate the funding and pay on behalf of the other Local Authorities and the ICB.

In addition to the Jointly commissioned services, North Somerset Local Authority also funded additional peer support work via North Somerset Parent Carers Working Together and provide funding for a SEND support worker (£7,500 & £11,000 respectively). Whilst NS continues to fund a SEND support worker in 2025-26, peer support funding has ceased.

Towards the end of 2024-25, SAY were successful in securing a substantial grant from the Arley Youth Fund (via CAF) of £93,700 over 2 years. This funding is 50% unrestricted and 50% restricted to improving our organisational resilience. Financial sustainability, including income diversification is a significant strand of this work.

These grants enabled us to continue our CYP and Volunteer work that sits outside the SENDIAS service and to use capacity to develop our sustainability as an organisation going forwards. Although SAY has ended the year in profit overall, we do carry an unfunded overspend on our SENDIAS services. We are expecting to use some of our reserves in the financial year 2025-26 to continue to deliver the SENDIAS contract at a slight loss. We have managed to make further savings and improvements to the service during the year.

During 2025-26 the SENDIAS will be recommissioned and we will be tendering with a balanced sustainable budget. We are working closely with all 3 Local Authorities to ensure the future viability of the service and remain the provider of choice in the region.

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.

Our commissioned services are invoiced on a monthly basis and there are no outstanding delivery obligations at year end.

Our unrestricted funds balance of £80,138 carried forward into 2025-26 will enable us to keep delivering the commissioned services until the end of the contract on 31st March 2026 and continue our work to build a sustainable organisation fit for the challenges of the future.

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;

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.

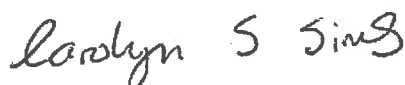
Method of preparation of accounts - Small company provisions:

The financial statements are set out on pages 19 to 37.

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 3/9/25



Carolyn Sims
Director/Trustee



SEND and You

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2025

I report to the Trustees on my examination of the financial statements of the charitable company on pages 19 to 37 for the year ended 31 March 2025 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 24.

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

As described on page 15, 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

SEND and You

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 2024 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 The Institute of Chartered Accountants in England and Wales;

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 19/11/2025

21/11/2025

SEND and You - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2025, 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
		2025 £	2025 £	2025 £	2024 £
Income & Endowments from:					
Donations & Legacies	A1	95	-	95	70
Charitable activities	A2	381,362	23,425	404,787	367,937
Investments	A4	4,169	-	4,169	3,252
Other	A5	250	-	250	370
Total income	A	385,876	23,425	409,301	371,629
Expenditure on:					
Charitable activities	B2	381,203	1,470	382,673	351,355
Total expenditure	B	381,203	1,470	382,673	351,355
Net income for the year		4,673	21,955	26,628	20,274
Net income after transfers	A-B-C	4,673	21,955	26,628	20,274
Net movement in funds		4,673	21,955	26,628	20,274
Reconciliation of funds:-					
	E				
Total funds brought forward		165,465	1,000	166,465	146,191
Total funds carried forward		170,138	22,955	193,093	166,465

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 24 to 37 form an integral part of these accounts.

SEND and You - Statement of Financial Activities for the year ended 31 March 2025

SEND and You - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Income & Endowments from:				
Donations & Legacies	A1	70	-	70
Charitable activities	A2	357,937	10,000	367,937
Other trading activities	A3	-	-	-
Investments	A4	3,252	-	3,252
Other	A5	370	-	370
Total income	A	361,629	10,000	371,629
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	340,808	10,547	351,355
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	340,808	10,547	351,355
Net gains on investments	B4	-	-	-
Net income for the year		20,821	(547)	20,274
Transfers between funds	C	(1,547)	1,547	-
Net income after transfers		19,274	1,000	20,274
Net movement in funds		19,274	1,000	20,274
Reconciliation of funds:-				
Total funds brought forward	E	146,191	-	146,191
Total funds carried forward		165,465	1,000	166,465

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

SEND and You - Statement of Financial Activities for the year ended 31 March 2025

SEND and You - Resources applied in the year ended 31 March 2025 towards fixed assets for Charity use:-

	2025 £	2024 £
Funds generated in the year as detailed in the SOFA	26,628	20,274
Net resources available to fund charitable activities	26,628	20,274

The notes attached on pages 24 to 37 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	165,465	1,000	166,465	146,191
Recognised gains and losses before transfers	4,673	21,955	26,628	20,274
	170,138	22,955	193,093	166,465
Closing revenue funds	170,138	22,955	193,093	166,465

Designated revenue funds included within the unrestricted funds above

	Total Funds 2025 £	Last year Total Funds 2024 £
At 1 April	92,875	90,000
Transfer (to)/from revenue accumulated funds	(2,875)	2,875
At 31 March	90,000	92,875

The purposes for which these funds have been designated are described in Note 23 to the accounts.

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	80,138	22,955	103,093	73,590
Revenue designated funds	90,000	-	90,000	92,875
Total funds	170,138	22,955	193,093	166,465

The notes attached on pages 24 to 37 form an integral part of these accounts.

SEND and You - Statement of Financial Activities for the year ended 31 March 2025

**SEND and You
Income and Expenditure Account for the year ended 31 March 2025 as required by the
Companies Act 2006**

	2025 £	2024 £
Income		
Income from operations	404,882	368,007
Investment income		
Interest receivable	4,169	3,252
Other operating income	250	370
Gross income in the year before exceptional items	409,301	371,629
Gross income in the year including exceptional items	409,301	371,629
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	381,648	350,109
Governance costs	1,025	1,246
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	382,673	351,355
Net income before tax in the financial year	26,628	20,274
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	26,628	20,274
Retained surplus for the financial year	26,628	20,274
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 24 to 37 form an integral part of these accounts.

SEND and You - Balance Sheet as at 31 March 2025

	SORP Note Ref		2025 £	2024 £
Current assets	B			
Debtors	13 B2	3,182	13,585	
Cash at bank and in hand	B4	201,361	164,634	
Total current assets		204,543	178,219	
Creditors: amounts falling due within one year	14 C1	(11,450)	(11,754)	
Net current assets			193,093	166,465
The total net assets of the charity			193,093	166,465

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

Restricted funds				
Restricted Revenue Funds	21 D2	22,955	1,000	
			22,955	1,000
Unrestricted Funds				
Unrestricted Revenue Funds	21 D3	80,138	72,590	
			80,138	72,590
Designated Funds				
Designated Revenue Funds	21 D3	90,000	92,875	
			90,000	92,875
Total charity funds			193,093	166,465

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 18.

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

Carolyn Sims
Trustee

Approved by the board of trustees on 3 September 2025

The notes attached on pages 24 to 37 form an integral part of these accounts.

SEND and You

Notes to the Accounts for the year ended 31 March 2025

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 2024, 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.

SEND and You

Notes to the Accounts for the year ended 31 March 2025

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 2025

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

	2025	2024
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	10,683	9,592

SEND and You

Notes to the Accounts for the year ended 31 March 2025

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

	2025	2024
	£	£
Gross Salaries excluding trustees and key management personnel	296,724	274,809
Employer's National Insurance for all staff	15,448	12,591
Employer's operating costs of defined contribution pension schemes	10,663	9,592
Total salaries, wages and related costs	322,835	296,992

Numbers of full time employees or full time equivalents

	2025	2024
The average number of total staff employed in the year was	17	17
The average number of part time staff employed in the year was	17	17
The estimated full time equivalent number of all staff employed in the year was	10	10

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

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

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.

	2025	2024
	£	£
The amount paid directly to third parties on behalf of trustees	(55)	450
The nature of the trustees' expenses was training and travel		

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 2025

11 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
BCC Empowering Parents	5,800	5,800	-	-
Total	5,800	5,800	-	-
			2025	2024
			£	£
These deferrals are included in creditors			-	5,800

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of unrestricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the unrestricted funds by the charity.

12 Tangible fixed assets

<i>Current Year and prior year</i>	Land and Buildings	Office Equipment	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	-	7,016	-	7,016
At 31 March 2025	-	7,016	-	7,016
Depreciation				
At 1 April 2024	-	7,016	-	7,016
At 31 March 2025	-	7,016	-	7,016
Net book value				
At 31 March 2025	-	-	-	-

All assets are used for direct charitable purposes.

13 Debtors

	2025	2024
	£	£
Prepayments and accrued income	3,182	13,585

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	5,594	1,151
Deferred income - Unrestricted & designated funds	-	5,800
PAYE, NIC, VAT and other taxes	5,856	4,803
	11,450	11,754

SEND and You

Notes to the Accounts for the year ended 31 March 2025

15 Loans to trustees included in debtors

There have not been any loans to trustees.

16 Guarantees made by the charity on behalf of trustees

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

17 Financial commitments under operating leases

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

within two to five years

	2025 £	2024 £
	-	2,501
	17,354	-
	<u>17,354</u>	<u>2,501</u>

	2025 £	2024 £
At 1 April 2024		
Surplus after tax for the year	166,465	146,191
	26,628	20,274
At 31 March 2025	<u>193,093</u>	<u>166,465</u>

18 Income and Expenditure account summary

At 1 April 2024

Surplus after tax for the year

At 31 March 2025

19 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.

20 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	91,588	90,000	22,955	204,543
Current Liabilities	(11,450)	-	-	(11,450)
	<u>80,138</u>	<u>90,000</u>	<u>22,955</u>	<u>193,093</u>

At 1 April 2024

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	84,344	92,875	1,000	178,219
Current Liabilities	(11,754)	-	-	(11,754)
	<u>72,590</u>	<u>92,875</u>	<u>1,000</u>	<u>166,465</u>

SEND and You

Notes to the Accounts for the year ended 31 March 2025

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

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	See Note 22 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	72,590	4,673	2,875	80,138
Designated Revenue Funds	92,875	-	(2,875)	90,000
Total unrestricted and designated funds	165,465	4,673	-	170,138
Restricted funds:-				
QCF Volunteer project	1,000	(1,000)	-	-
CAF: Arley Youth Programme	-	22,955	-	22,955
Total restricted funds	1,000	21,955	-	22,955
Total charity funds	166,465	26,628	-	193,093
Comparatives for change in total funds				
	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	See Note 22 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	56,191	17,946	(1,547)	72,590
Designated Revenue Funds	90,000	2,875		92,875
Total unrestricted and designated funds	146,191	20,821	(1,547)	165,465
Restricted funds:-				
Total restricted funds	0	(547)	-1547	1000
Total charity funds	146,191	20,274	(3,094)	166,465

SEND and You

Notes to the Accounts for the year ended 31 March 2025

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	378,376	(373,703)	-	4,673
Designated Revenue Funds	7,500	(7,500)	-	-
Restricted funds:-				
QCF Volunteer project		(1,000)	-	(1,000)
CAF: Arley Youth Programme	23,425	(470)	-	22,955
	409,301	(382,673)	-	26,628

Comparatives for movements in funds

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	355,829	(337,883)	-	17,946
Designated Revenue Funds	5800	(2,925)	-	2875
Restricted funds:-				
NS Prosperity Grant	5000	(6,547)	-	(1,547)
QCF Volunteer project	5000	(4,000)	-	1,000
	371,629	(351,355)	-	20,274

SEND and You

Notes to the Accounts for the year ended 31 March 2025

23 The purposes for which the funds as detailed in note 21 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for 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.

Restricted funds:-

Arley Youth Programme (via CAF)

A restricted grant of £46,850 over 2 years towards building Organisational Resilience. £23,426 was received in March 2025. Grant activity will take place during 2025-26 and 2026-27. The same amount was also awarded as an unrestricted grant.

24 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 2025 as required by the SORP 2015

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

25 Donations, Grants and Legacies

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	15	-	15	10
Total private sector revenue grants	15	-	15	10

Membership subscriptions as donations

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Membership subscriptions as donations	80	-	80	60

Total Donations, Grants and Legacies

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total Donations, Grants and Legacies	95	-	95	70

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26 Charitable income from funders

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Performance related grants from public bodies to fund charitable activities				
Bristol LA	144,778	-	144,778	140,768
North Somerset LA	95,766	-	95,766	93,766
South Gloucestershire LA	93,093	-	93,093	91,103
NS SEND support role	11,000	-	11,000	11,000
UK Shared Prosperity Fund – Community Grants Programme (North Somerset)	-	-	-	5,000
ICB (BNSSG)	-	-	-	8,000
Total performance related grants from public bodies	344,637	-	344,637	349,637

Performance related grants from public bodies to fund charitable activities - Prior Year analysis

	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Prior Year	344,637	5,000	349,637

SEND and You

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

Charitable income from funders continued	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Performance related grants from non public bodies to fund charitable activities				
North Somerset PCWT	7,500	-	7,500	7,500
Quartet Community Fund – Express Grant	-	-	-	5,000
BCC Empowering parents	5,800	-	5,800	5,800
CAF: Arley Youth Programme	23,425	23,425	46,850	-
Total performance related grants from non public bodies	36,725	23,425	60,150	18,300

Performance related grants from non public bodies to fund charitable activities - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Prior Year	13,300	5,000	18,300

Total Charitable Income from funders:-

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Current year - Income from funders	381,362	23,425	404,787	367,937

27 Total Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Income from funders	381,362	23,425	404,787	367,937
Total from charitable activities A2	381,362	23,425	404,787	367,937

All the income in the prior year was unrestricted.

Income from charitable activities - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Total income from charitable trading	-	-	-
Income from funders	357,937	10,000	367,937
	357,937	10,000	367,937

SEND and You

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

28 Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025 £	2025 £	2025 £	2024 £
Bank Interest Receivable		4,169	-	4,169	3,252
Total Investment income	A4	4,169	-	4,169	3,252

29 Other income and gains

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025 £	2025 £	2025 £	2024 £
Sundry other income		250	-	250	370
Total other income	A5	250	-	250	370

30 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025 £	2025 £	2025 £	2024 £
Gross wages and salaries - charitable activities		295,399	1,325	296,724	274,809
Employers' NI - Charitable activities		15,448	-	15,448	12,591
Defined contribution pension costs - charitable activities		10,663	-	10,663	9,592
Travel and Subsistence - Charitable Activities		864	-	864	961
Training provision for parents		4,908	-	4,908	2,925
Telephone, fax and internet subscriptions		5,436	-	5,436	3,261
IT, website, comms etc		2,766	-	2,766	2,916
		2,090	-	2,090	1,849
Total direct spending	B2a	337,574	1,325	338,899	308,904

Prior Year

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £
Gross wages and salaries - charitable activities		264,542	10,267	274,809
Total direct spending	B2a	298,637	10,267	308,904

SEND and You

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

31 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
	2025	2025	2025	2024
	£	£	£	£
<i>Employee costs not included in direct costs</i>				
Training and welfare - staff	163	-	163	694
Recruitment and DBS expenses	1,116	-	1,116	762
<i>Volunteer costs</i>				
Volunteers' expenses	-	-	-	143
Training and welfare - volunteers	-	-	-	150
<i>Premises Expenses</i>				
Rent payable under operating leases	20,168	-	20,168	15,028
Rates and water charges	639	-	639	624
<i>Administrative overheads</i>				
Telephone, fax and internet	-	-	-	2,774
Stationery and printing	1,988	-	1,988	1,252
Books and subscriptions	-	-	-	716
Non capital equipment	366	-	366	1,798
Insurances	2,188	-	2,188	2,478
Sundry expenses	2,235	145	2,380	1,821
IT, website, comms etc	-	-	-	36
ICT maintenance and upgrading	6,654	-	6,654	6,419
<i>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</i>				
As detailed in Note 32	1,152	-	1,152	1,188
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Other legal and professional	5,935	-	5,935	5,322
Support costs before reallocation	42,604	145	42,749	41,205
Total support costs - Current Year	42,604	145	42,749	41,205
				=
<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2024	2024	2024	
	£	£	£	
<i>Volunteer costs</i>				
Volunteers' expenses	13	130	143	
Training and welfare - volunteers	-	150	150	
<i>Administrative overheads</i>				
Support costs before reallocation	40,925	280	41,205	
Total support costs - Prior Year	40,925	280	41,205	

SEND and You

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

32 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>	2025	2025	2025	2024
	£	£	£	£
Independent Examiner's fees	1,080	-	1,080	796
Trustees' expenses	(55)	-	(55)	450
Total Governance costs	1,025	-	1,025	1,246

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
	2025	2025	2025	2024
	£	£	£	£
Fees paid to the examiner's firm	1,152	-	1,152	1,188
Total additional fees included in support costs at Note 31	1,152	-	1,152	1,188

33 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2025	2025	2025	2024
		£	£	£	£
Total direct spending	B2a	337,574	1,325	338,899	308,904
Total support costs	B2d	42,604	145	42,749	41,205
Total Governance costs	B2e	1,025	-	1,025	1,246
Total charitable expenditure	B2	381,203	1,470	382,673	351,355

