

ASSET (GB) LIMITED

England & Wales · Charity number 1109436

Details

Status	Registered
Legal form	Charitable company
Company number	05340561
Registered	2005-05-11
Register	View on the Charity Commission register

Contact

Address	144 Highlever Road London W10 6PJ
Phone	01983298711
Email	carolyn.churchill@btinternet.com
Website	www.sen-help.org

Activities

Objects: THE ADVANCEMENT OF THE EDUCATION OF THE PUBLIC IN SPECIAL EDUCATIONAL NEEDS IN PARTICULAR TO PARENTS OF CHILDREN WITH SPECIAL EDUCATIONAL NEEDS BY THE PROVISION OF ADVOCACY, ADVICE, SUPPORT AND REPRESENTATION, BUT NOT BY WAY OF LIMITATION, IN ALL MATTERS RELATING TO SPECIAL EDUCATIONAL NEEDS.

Activities: To provide specialist help and support to parents of children with SEN, especially those appealing to the SEN and Disability Tribunal.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Disability
- **Who:** Children/young People, People With Disabilities

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£31,658	£31,154	-	-
2024-01-31	£30,527	£29,655	-	-
2023-01-31	£26,862	£26,169	-	-
2022-01-31	£26,490	£27,621	-	-
2021-01-31	£20,544	£21,638	-	-

Trustees

Name	Role	Appointed
HEATHER MEYER	Chair	
CHRISTOPHER VICTOR JOHN ELLIS		2012-11-26
KAREN EDWARDS		
VIRGINIE ISBELL		

ASSET (GB) LIMITED

England & Wales - Charity number 1109436

Accounts

05340561 (CHARITY NO: 1109436)

CHARITY REGISTERED NUMBER:1109436

ASSET (GB) LIMITED

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2025

CHURCHILL ROSE

CHARTERED ACCOUNTANTS AND TAX ADVISERS

7 BELL YARD

LONDON

WC2A 2JR

ASSET (GB) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number: 05340561 (charity no: 1109436)

Registered Charity Number: 1109436

Director: Heather Meyer
Virginie Isbell
Karen Edwards
Christopher Ellis

Trustees: Karen Edwards
Virginie Isbell - Company Secretary & Treasurer
Heather Meyer - Chair
Christopher Ellis

Registered Office: 144 Highlever Road
London
W10 6PJ

Accountants: Churchill Rose
Chartered Accountants and Tax advisers
7 Bell Yard
London
WC2A 2JR

Bankers: The Co-operative Bank plc
Business Direct
Blaise Pascal House
100 Pavilion Drive
Blackmills
Northampton NN4 7WZ

ASSET (GB) LIMITED

FOR THE YEAR ENDED 31 JANUARY 2025

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ASSET (GB) LIMITED
DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2025

The Companies Act, submit their annual report and the unaudited financial statements for the year ended 31 January 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Organisation

The company was set up by a Memorandum of Association on 24 January 2005 and became a charitable company on 11 May 2005, as a company limited by guarantee and not having a share capital. The company was registered with the Charity Commission for England and Wales as a charity with effect from 11 May 2005 under registration 1109436. The initial members of the charity were the subscribers to the Memorandum of Association and the current members are the Trustees of the charity.

Objectives and activities

Asset (GB) Limited's charitable objectives are to advance the education of the public in Special Educational Needs (SEN); to provide specialist educational advice and support to parents of children with SEN, especially those who are appealing to SEN and Disability Tribunal (SEND), and to undertake training courses in SEN legislation for parents and others.

The trustees are responsible, inter alia, for managing the charity, entering contracts on its behalf, expending funds in such a manner as they consider most beneficial to the achievement of the charitable objects of the charity and investing charitable funds.

Matters arising at Trustees' meetings shall be decided by majority vote. Resolutions will fail if a majority of votes is not secured in their favour and an elected chairperson will have a casting vote in addition to any other vote he or she may have in the event of an equality of votes.

When recruiting new Trustees, Asset (GB) Ltd looks for individuals with skills and experience which are considered of value to the charity, and which are not necessarily held by the existing Trustees. Potential Trustees are interviewed by existing Trustees and, if appointed, are provided with a pack of information including, inter alia, a copy of the most recent annual report and financial statements and copy of the charitable company's Memorandum and Articles of Association. New Trustees then sign a declaration of willingness to act as a charity Trustee before being eligible to vote.

ASSET (GB) LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 31 JANUARY 2025

Review of the Activities

In the year to January 2025, ASSET (GB) Ltd. held three trustee meetings which were held online.

Support via the Web:

ASSET's website (www.sen-help.org.uk) continued to be updated to provide accessible information to parents and professionals. The website statistics show the website continues to be accessed every day. From November 2024 to January 2025, there was an average of between 5000 to 6000 visitors on a monthly basis, with the most visited page being SEN Support, followed by the page on Education, Health and Care plans.

Feedback from parents and professionals show the content of the website, which includes practical support, continues to be needed. Parents have told us the 'next step' approach stops them feeling so overwhelmed.

SEND Reviews

There have now been a number of SEND reviews which clearly demonstrate the SEND system is in crisis. The government has announced an intention to reform the SEND system. ASSET remains extremely concerned about any changes which undermine the legal entitlements of parents and young people with SEND. We understand a White Paper is to be published in October 2025.

Advocacy:

Appeals during the year to the end of January 2025 continued to increase, with over 20,000 appeals registered in 2024.

ASSET continued to offer advocacy services in view of the ongoing need for an experienced advocate to assist parents with the preparation and presentation of appeals.

Training:

ASSET continues to offer training to Parent/Carer Forums.

Membership of relevant bodies:

ASSET continues to have representation, by invitation, on the South East Tribunal's User Group. The regular attendance at the Tribunal's User Group enables ASSET (now known as 'sen-help.org.uk') to keep updated with forthcoming changes to the appeal system. Representatives of ASSET also attend the annual IPSEA SEN conference.

ASSET (GB) LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 31 JANUARY 2025

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the

financial statements;

- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

This report was approved by the board of directors and trustees on 31 July 2025 and signed on its behalf.



.....
Heather Meyer
Trustee.

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ASSET (GB) LIMITED
FOR THE YEAR ENDED 31 JANUARY 2025

I report on the accounts which are set out on pages 5 to 11.

Respective responsibilities of the Trustees

The trustees who are also directors of the company for the purpose of company law are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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 accounts to be reached.

...J. Churchill.....
Churchill Rose
Chartered Accountants and Tax advisers
7 Bell Yard
London
WC2A 2JR

Dated:31 July 2025

COMPANY NUMBER: 05340561 (CHARITY NO: 1109436)

ASSET (GB) LIMITED

BALANCE SHEET

AT 31 JANUARY 2025

	Note	2025		2024	
		£	£	£	£
Current assets					
Debtors	3	7,977		4,427	
Bank Accounts		12,828		15,729	
		<u>20,805</u>		<u>20,156</u>	
Creditors					
Amounts falling due within one year	4	<u>4,719</u>		<u>4,574</u>	
Net current assets			16,086		15,582
Total assets less current liabilities			<u>16,086</u>		<u>15,582</u>
Net assets			<u>£16,086</u>		<u>£15,582</u>
Capital funds					
Unrestricted funds			16,086		15,582
Total funds			<u>£16,086</u>		<u>£15,582</u>


For the year ending 31 January 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Director's responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

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

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006). Approved by the trustees on 31 July 2025 and signed on its behalf.


.....
Heather Meyer

The annexed notes form part of these financial statements.

ASSET (GB) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JANUARY 2025

	Unrest'd Funds £	Total Funds 2025 £	Total Funds 2024 £
Incoming resources			
Incoming Resources from generated funds:			
Activities to generate funds	31,658	31,658	30,527
	<u>31,658</u>	<u>31,658</u>	<u>30,527</u>
Total incoming resources	<u>31,658</u>	<u>31,658</u>	<u>30,527</u>
Resources expended			
Charitable activities	28,873	28,873	27,775
Governance costs	2,281	2,281	1,880
	<u>31,154</u>	<u>31,154</u>	<u>29,655</u>
Total resources expended	<u>31,154</u>	<u>31,154</u>	<u>29,655</u>
Net movement in funds	504	504	872
Total funds brought forward	£15,582	£15,582	14,710
Total funds carried forward	<u>£16,086</u>	<u>£16,086</u>	<u>£15,582</u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

ASSET (GB) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31 JANUARY 2025

	2025		2024	
	£	£	£	£
General Fund				
Balance B/fwd	15,582		14,710	
Surplus for the year	504		872	
	<hr/>	16,086	<hr/>	15,582
Total funds at 31 January 2025		<hr/> <hr/>		<hr/> <hr/>
		£16,086		£15,582

ASSET (GB) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2025

1. **Accounting policies**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018) the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Companies Act 2006 and UK Generally Accepted Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants received

Grants related to capital expenditure on tangible assets are credited to the profit and loss account when it is certain that the conditions for income recognition has been met.

ASSET (GB) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JANUARY 2025

2. **Debtors and prepayments**

Amounts falling due within one year:

	2025	2024
	£	£
Sales ledger balances	7,490	3,604
Prepayments	487	823
	<u>£7,977</u>	<u>£4,427</u>

3. **Creditors**

Amounts falling due within one year:-

	2025	2024
	£	£
Purchase ledger balances	3,757	3,609
Accrued Expenses	962	965
	<u>£4,719</u>	<u>£4,574</u>

4. **Incoming resources**

	Unrest'd Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Activities for generating funds			
Charitable activities	31,658	31,658	30,527
	<u>31,658</u>	<u>31,658</u>	<u>30,527</u>

5. **Charitable activities**

	2025 £	2025 £	2024 £
Charitable activities	28,873		27,775
	<u>28,873</u>	<u>28,873</u>	<u>27,775</u>

ASSET (GB) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JANUARY 2025

6. Governance costs	2025	2025	2024
	£	£	£
Insurance	716		682
Training	350		0
Accountancy charges	700		743
Bookkeeping fees	480		420
Legal and professional	35		35
	<hr/>		<hr/>
		2,281	1,880
		<hr/> <hr/>	<hr/> <hr/>

ASSET (GB) LIMITED

England & Wales - Charity number 1109436

Accounts

05340561 (CHARITY NO: 1109436)

CHARITY REGISTERED NUMBER:1109436

ASSET (GB) LIMITED

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2024

CHURCHILL ROSE

CHARTERED ACCOUNTANTS AND TAX ADVISERS

7 BELL YARD

LONDON

WC2A 2JR

ASSET (GB) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number: 05340561 (charity no: 1109436)

Registered Charity Number: 1109436

Director: Heather Meyer
Virginie Isbell
Karen Edwards
Christopher Ellis

Trustees: Karen Edwards
Virginie Isbell - Company Secretary & Treasurer
Heather Meyer - Chair
Christopher Ellis

Registered Office: 144 Highlever Road
London
W10 6PJ

Accountants: Churchill Rose
Chartered Accountants and Tax advisers
7 Bell Yard
London
WC2A 2JR

Bankers: The Co-operative Bank plc
Business Direct
Blaise Pascal House
100 Pavilion Drive
Blackmills
Northampton NN4 7WZ

ASSET (GB) LIMITED
FOR THE YEAR ENDED 31 JANUARY 2024

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ASSET (GB) LIMITED
DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2024

Asset (GB) Limited, submit their annual report and the unaudited financial statements for the year ended 31 January 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Organisation

The company was set up by a Memorandum of Association on 24 January 2005 and became a charitable company on 11 May 2005, as a company limited by guarantee and not having a share capital. The company was registered with the Charity Commission for England and Wales as a charity with effect from 11 May 2005 under registration 1109436. The initial members of the charity were the subscribers to the Memorandum of Association and the current members are the Trustees of the charity. The charitable company is limited by guarantee and does not have share capital. In the event that the charity is dissolved while a member remains a member, or within 12 months afterwards, every member has agreed to contribute up to £10 towards the costs of dissolution and the liabilities incurred by the charitable company while the contributor was a member.

Objectives and activities

Asset (GB) Limited's charitable objectives are to advance the education of the public in Special Educational Needs (SEN); to provide specialist educational advice and support to parents of children with SEN, especially those who are appealing to SEN and Disability Tribunal (SEND), and to undertake training courses in SEN legislation for parents and others.

The trustees are responsible, inter alia, for managing the charity, entering contracts on its behalf, expending funds in such a manner as they consider most beneficial to the achievement of the charitable objects of the charity and investing charitable funds.

Matters arising at Trustees' meetings shall be decided by majority vote. Resolutions will fail if a majority of votes is not secured in their favour and an elected chairperson will have a casting vote in addition to any other vote he or she may have in the event of an equality of votes.

When recruiting new Trustees, Asset (GB) Ltd looks for individuals with skills and experience which are considered of value to the charity, and which are not necessarily held by the existing Trustees. Potential Trustees are interviewed by existing Trustees and, if appointed, are provided with a pack of information including, inter alia, a copy of the most recent annual report and financial statements and copy of the charitable company's Memorandum and Articles of Association. New Trustees then sign a declaration of willingness to act as a charity Trustee before being eligible to vote.

ASSET (GB) LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 31 JANUARY 2024

Review of the Activities

In the year to January 2024, ASSET (GB) Ltd held three trustee meetings which were held online.

Support via the Web:

ASSET's website (www.sen-help.org.uk) was updated to provide accessible information to parents and professionals. The website statistics show the website to be used on a daily basis by both parents and professionals.

Feedback from parents and professionals show the content of the website, which includes practical support, continues to be helpful.

SEN Green Paper:

Since the SEN Green Paper was published in March 2022, there have been a number of reports which show how parents continue to struggle in seeking the right help for their children with special educational needs. At the end of 2023, the DFE announced the trialling of a national template for Education, Health, and Care plans.

Advocacy:

Appeals during the year to the end of January 2024 continued to increase, with over 11,000 appeals registered in 2023.

ASSET continued to offer advocacy services in view of the ongoing need for an experienced advocate to assist parents with the preparation and presentation of appeals.

Training:

Covid lockdowns resulted in more parents becoming virtual conferring literate. However, the closure of schools led to a downturn in requests for training. Unfortunately, in combination with some Local Authorities going bankrupt and Delivering Better as the outcome of the Green Paper, Parent Carer Forums have no funding to engage external training. The word crisis is used a lot and ASSET would agree that children with SEND do face a crisis.

Membership of relevant bodies:

ASSET continues to have representation, by invitation, on the Southeast Tribunal's User Group. The regular attendance at the Tribunal's User Group enables ASSET (now known as 'sen-help.org.uk') to keep updated with forthcoming changes to the appeal system. Representatives of ASSET also attend the annual IPSEA SEN conference.

ASSET (GB) LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 31 JANUARY 2024

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

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

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

This report was approved by the board of directors and trustees on.....

.....
Heathey Meyer
Trustee.

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ASSET (GB) LIMITED
FOR THE YEAR ENDED 31 JANUARY 2024

I report on the accounts which are set out on pages 5 to 10.

Respective responsibilities of the

The trustees who are also directors of the company for the purpose of company law are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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 accounts to be reached.

..... Dated:
Churchill Rose
Chartered Accountants and Tax advisers
7 Bell Yard
London
WC2A 2JR

COMPANY NUMBER: 05340561 (CHARITY NO: 1109436)

ASSET (GB) LIMITED

BALANCE SHEET

AT 31 JANUARY 2024

	Note	2024		2023	
		£	£	£	£
Current assets					
Debtors	3	4,427		3,868	
Bank Accounts		15,729		14,812	
		<u>20,156</u>		<u>18,680</u>	
Creditors					
Amounts falling due within one year	4	4,574		3,970	
		<u> </u>		<u> </u>	
Net current assets			15,582		14,710
			<u> </u>		<u> </u>
Total assets less current liabilities			15,582		14,710
			<u> </u>		<u> </u>
Net assets			£15,582		£14,710
			<u> </u>		<u> </u>
Capital funds					
Unrestricted funds			15,582		14,710
			<u> </u>		<u> </u>
Total funds			£15,582		£14,710
			<u> </u>		<u> </u>

For the year ending 31 January 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Director's responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

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

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006). Approved by the trustees on.....

.....
Heather Meyer

The annexed notes form part of these financial statements.

ASSET (GB) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JANUARY 2024

	Unrest'd Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources			
Incoming Resources from generated funds:			
Activities to generate funds	30,527	30,527	26,862
	<u>30,527</u>	<u>30,527</u>	<u>26,862</u>
Total incoming resources	<u>30,527</u>	<u>30,527</u>	<u>26,862</u>
Resources expended			
Charitable activities	27,775	27,775	24,280
Governance costs	1,880	1,880	1,889
	<u>29,655</u>	<u>29,655</u>	<u>26,169</u>
Total resources expended	<u>29,655</u>	<u>29,655</u>	<u>26,169</u>
Net movement in funds	872	872	693
Total funds brought forward	£14,710	£14,710	14,017
Total funds carried forward	<u>£15,582</u>	<u>£15,582</u>	<u>£14,710</u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

ASSET (GB) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31 JANUARY 2024

	2024		2023	
	£	£	£	£
General Fund				
Balance B/fwd	14,710		14,017	
Surplus for the year	<u>872</u>		<u>693</u>	
		15,582		14,710
Total funds at 31 January 2024		<u>£15,582</u>		<u>£14,710</u>

ASSET (GB) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2024

1. **Accounting policies**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018) the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Companies Act 2006 and UK Generally Accepted Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants received

Grants related to capital expenditure on tangible assets are credited to the profit and loss account when it is certain that the conditions for income recognition have been met.

ASSET (GB) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JANUARY 2024

2. **Debtors and prepayments**

Amounts falling due within one year:

	2024	2023
	£	£
Sales ledger balances	3,604	3,422
Prepayments	823	446
	<u>£4,427</u>	<u>£3,868</u>
	<u><u>£4,427</u></u>	<u><u>£3,868</u></u>

3. **Creditors**

Amounts falling due within one year:-

	2024	2023
	£	£
Purchase ledger balances	3,609	3,095
Accrued Expenses	965	875
	<u>£4,574</u>	<u>£3,970</u>
	<u><u>£4,574</u></u>	<u><u>£3,970</u></u>

4. **Incoming resources**

	Unrest'd Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Activities for generating funds			
Charitable activities	30,527	30,527	26,862
	<u>30,527</u>	<u>30,527</u>	<u>26,862</u>
	<u><u>30,527</u></u>	<u><u>30,527</u></u>	<u><u>26,862</u></u>

5. **Charitable activities**

	2024 £	2024 £	2023 £
Charitable activities	27,775		24,280
	<u>27,775</u>		<u>24,280</u>
		<u>27,775</u>	<u>24,280</u>
		<u><u>27,775</u></u>	<u><u>24,280</u></u>

ASSET (GB) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JANUARY 2024

6. Governance costs	2024	2024	2023
	£	£	£
Insurance	682		616
Computing and software	0		210
Accountancy charges	743		658
Bookkeeping fees	420		370
Legal and professional	35		35
	<hr/>		<hr/>
		1,880	1,889
		<hr/> <hr/>	<hr/> <hr/>

ASSET (GB) LIMITED

England & Wales - Charity number 1109436

Accounts

05340561 (CHARITY NO: 1109436)

CHARITY REGISTERED NUMBER:1109436

ASSET (GB) LIMITED

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2023

CHURCHILL ROSE
CHARTERED ACCOUNTANTS AND TAX ADVISERS
7 BELL YARD
LONDON
WC2A 2JR

ASSET (GB) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number: 05340561 (charity no: 1109436)

Registered Charity Number: 1109436

Director: Heather Meyer
Virginie Isbell
Karen Edwards
Christopher Ellis

Trustees: Karen Edwards
Virginie Isbell - Company Secretary & Treasurer
Heather Meyer - Chair
Christopher Ellis

Registered Office: 144 Highlever Road
London
W10 6PJ

Accountants: Churchill Rose
Chartered Accountants and Tax advisers
7 Bell Yard
London
WC2A 2JR

Bankers: The Co-operative Bank plc
Business Direct
Blaise Pascal House
100 Pavilion Drive
Blackmills
Northampton NN4 7WZ

ASSET (GB) LIMITED

FOR THE YEAR ENDED 31 JANUARY 2023

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ASSET (GB) LIMITED
DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2023

Asset (GB) Limited, submit their annual report and the unaudited financial statements for the year ended 31 January 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Organisation

The company was set up by a Memorandum of Association on 24 January 2005 and became a charitable company on 11 May 2005, as a company limited by guarantee and not having a share capital. The company was registered with the Charity Commission for England and Wales as a charity with effect from 11 May 2005 under registration 1109436. The initial members of the charity were the subscribers to the Memorandum of Association and the current members are the Trustees of the charity. The charitable company is limited by guarantee and does not have share capital. In the event that the charity is dissolved while a member remains a member, or within 12 months afterwards, every member has agreed to contribute up to £10 towards the costs of dissolution and the liabilities incurred by the charitable company while the contributor was a member.

Objectives and activities

Asset (GB) Limited's charitable objectives are to advance the education of the public in Special Educational Needs (SEN); to provide specialist educational advice and support to parents of children with SEN, especially those who are appealing to SEN and Disability Tribunal (SEND), and to undertake training courses in SEN legislation for parents and others.

The trustees are responsible, inter alia, for managing the charity, entering contracts on its behalf, expending funds in such a manner as they consider most beneficial to the achievement of the charitable objects of the charity and investing charitable funds.

Matters arising at Trustees' meetings shall be decided by majority vote. Resolutions will fail if a majority of votes is not secured in their favour and an elected chairman will have a casting vote in addition to any other vote he or she may have in the event of an equality of votes.

When recruiting new Trustees, Asset (GB) Ltd looks for individuals with skills and experience which are considered of value to the charity and which are not necessarily held by the existing Trustees. Potential Trustees are interviewed by existing Trustees and, if appointed, are provided with a pack of information including, inter alia, a copy of the most recent annual report and financial statements and copy of the charitable company's Memorandum and Articles of Association. New Trustees then sign a declaration of willingness to act as a charity Trustee before being eligible to vote.

ASSET (GB) LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 31 JANUARY 2023

Review of the activities

In the year to January 2023, ASSET (GB) Ltd. held three trustee meetings. In view of the continuing issues resulting from the pandemic, online meetings using Zoom were continued.

Support via the Web

ASSET's website (www.sen-help.org.uk) was regularly updated to provide accessible information to parents and professionals.

Throughout the year, ASSET continued to provide online training to various Parent/Carer forums on a wide range of issues. The feedback continues to be positive with further sessions arranged.

Feedback from parents and professionals show the content of the website, which includes practical support, continues to be helpful.

SEN Green Paper

The SEN Green Paper was published in March 2022 setting out various changes. ASSET submitted a response to the Consultation. Information about the SEN Green Paper was included on the ASSET website.

Advocacy

Appeals during the year to the end of January 2023 continued to increase.

ASSET continued to offer advocacy services in view of the ongoing need for an experienced advocate to assist with appeals. It is hoped that the Training Services can be developed to offer training to more Parent/Carer forums and offer training to schools and charities as a way of reaching more parents and professionals through the cascading of information.

Membership of relevant bodies

ASSET continues to have representation, by invitation, on the South East Tribunal's User Group and the Matrix Chambers 'Education Claimants Roundtable'. The regular attendance at the Tribunal's User Group enables ASSET (now known as 'sen-help.org.uk') to keep updated with forthcoming changes to the appeal system.

Review of financial position

This year unrestricted charitable income totalled £26,862 (£26,490 in 2022) and the total expenditure was £24,280 (£24,017 in 2022) resulting in a net surplus of £693 (deficit £1,131 in 2022) bringing our balance to £14,710. All income and expenditure during the year was unrestricted.

ASSET (GB) LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 31 JANUARY 2023

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

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

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

This report was approved by the board of directors and trustees on 17th April 2023

.....
Heather Meyer
Trustee.

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ASSET (GB) LIMITED
FOR THE YEAR ENDED 31 JANUARY 2023

I report on the accounts which are set out on pages 5 to 11

Respective responsibilities

The trustees who are also directors of the company for the purpose of company law are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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 accounts to be reached.

..... Dated: 17th April 2023
Churchill Rose
Chartered Accountants and Tax advisers
7 Bell Yard
London
WC2A 2JR

ASSET (GB) LIMITED

BALANCE SHEET

AT 31 JANUARY 2023

	Note	2023		2022	
		£	£	£	£
Current assets					
Debtors	2	3,868		1,892	
Bank Accounts		14,812		14,320	
		<u>18,680</u>		<u>16,212</u>	
Creditors					
Amounts falling due within one year	3	3,970		2,195	
		<u> </u>		<u> </u>	
Net current assets			14,710		14,017
			<u> </u>		<u> </u>
Total assets less current liabilities			14,710		14,017
			<u> </u>		<u> </u>
Net assets			£14,710		£14,017
			<u> </u>		<u> </u>
Capital funds					
Unrestricted funds			14,710		14,017
			<u> </u>		<u> </u>
Total funds			£14,710		£14,017
			<u> </u>		<u> </u>

For the year ending 31 January 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Director's responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

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

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006). Approved by the trustees on 17th April 2023.

.....
Heather Meyer

The annexed notes form part of these financial statements.

ASSET (GB) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JANUARY 2023

	Unrest'd Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources			
Incoming Resources from generated funds:			
Activities to generate funds	26,862	26,862	26,490
	<u>26,862</u>	<u>26,862</u>	<u>26,490</u>
Total incoming resources	<u>26,862</u>	<u>26,862</u>	<u>26,490</u>
Resources expended			
Charitable activities	24,280	24,280	24,017
Governance costs	1,889	1,889	3,604
	<u>26,169</u>	<u>26,169</u>	<u>27,621</u>
Total resources expended	<u>26,169</u>	<u>26,169</u>	<u>27,621</u>
Net movement in funds	693	693	(1,131)
Total funds brought forward	£14,017	£14,017	15,148
Total funds carried forward	<u>£14,710</u>	<u>£14,710</u>	<u>£14,017</u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

ASSET (GB) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31 JANUARY 2023

	2023		2022	
	£	£	£	£
General Fund				
Balance B/fwd	14,017		15,148	
Surplus/(Deficit) for the year	693		(1,131)	
	<u> </u>	14,710	<u> </u>	14,017
Total funds at 31 January 2023		<u>£14,710</u>		<u>£14,017</u>

ASSET (GB) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2023

1. **Accounting policies**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018) the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Companies Act 2006 and UK Generally Accepted Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants received

Grants related to capital expenditure on tangible assets are credited to the profit and loss account when it is certain that the conditions for income recognition has been met.

ASSET (GB) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JANUARY 2023

2. **Debtors and prepayments**

Amounts falling due within one year:

	2023	2022
	£	£
Sales ledger balances	3,422	1,500
Prepayments	446	392
	<u>£3,868</u>	<u>£1,892</u>

3. **Creditors**

Amounts falling due within one year:-

	2023	2022
	£	£
Purchase ledger balances	3,095	1,365
Accrued expenses	875	830
	<u>£3,970</u>	<u>£2,195</u>

4. **Incoming resources**

	Unrest'd Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Activities for generating funds			
Charitable activities	26,862	26,862	26,490
	<u>26,862</u>	<u>26,862</u>	<u>26,490</u>

5. **Charitable activities**

	2023 £	2023 £	2022 £
Charitable activities	24,280		24,017
	<u>24,280</u>	<u>24,280</u>	<u>24,017</u>

ASSET (GB) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JANUARY 2023

6. Governance costs	2023	2023	2022
	£	£	£
Insurance	616		559
Computing and software	210		0
Accountancy charges	658		680
Bookkeeping fees	370		330
Legal and professional	35		35
Depreciation - Admin - owned assets	0		2,000
	<hr/>		<hr/>
		1,889	3,604
		<hr/> <hr/>	<hr/> <hr/>

ASSET (GB) LIMITED

England & Wales - Charity number 1109436

Accounts

05340561 (CHARITY NO: 1109436)

CHARITY REGISTERED NUMBER:1109436

ASSET (GB) LIMITED

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2022

CHURCHILL ROSE
CHARTERED ACCOUNTANTS AND TAX ADVISERS
7 BELL YARD
LONDON
WC2A 2JR

ASSET (GB) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number: 05340561 (charity no: 1109436)

Registered Charity Number: 1109436

Director: Heather Meyer
Virginie Isbell
Karen Edwards
Christopher Ellis

Trustees: Karen Edwards
Virginie Isbell - Company Secretary & Treasurer
Heather Meyer - Chair
Christopher Ellis

Registered Office: 144 Highlever Road
London
W10 6PJ

Accountants: Churchill Rose
Chartered Accountants and Tax advisers
7 Bell Yard
London
WC2A 2JR

Bankers: The Co-operative Bank plc
Business Direct
Blaise Pascal House
100 Pavilion Drive
Blackmills
Northampton NN4 7WZ

ASSET (GB) LIMITED

FOR THE YEAR ENDED 31 JANUARY 2022

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ASSET (GB) LIMITED
DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2022

The Companies Act, submit their annual report and the unaudited financial statements for the year ended 31 January 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Organisation

The company was set up by a Memorandum of Association on 24 January 2005 and became a charitable company on 11 May 2005, as a company limited by guarantee and not having a share capital. The company was registered with the Charity Commission for England and Wales as a charity with effect from 11 May 2005 under registration 1109436. The initial members of the charity were the subscribers to the Memorandum of Association and the current members are the Trustees of the charity. The charitable company is limited by guarantee and does not have share capital. In the event that the charity is dissolved while a member remains a member, or within 12 months afterwards, every member has agreed to contribute up to £10 towards the costs of dissolution and the liabilities incurred by the charitable company while the contributor was a member.

Objectives and activities

Asset (GB) Limited's charitable objectives are to advance the education of the public in Special Educational Needs (SEN); to provide specialist educational advice and support to parents of children with SEN, especially those who are appealing to SEN and Disability Tribunal (SEND), and to undertake training courses in SEN legislation for parents and others.

The trustees are responsible, inter alia, for managing the charity, entering contracts on its behalf, expending funds in such a manner as they consider most beneficial to the achievement of the charitable objects of the charity and investing charitable funds.

Matters arising at Trustees' meetings shall be decided by majority vote. Resolutions will fail if a majority of votes is not secured in their favour and an elected chairman will have a casting vote in addition to any other vote he or she may have in the event of an equality of votes.

When recruiting new Trustees, Asset (GB) Ltd looks for individuals with skills and experience which are considered of value to the charity and which are not necessarily held by the existing Trustees. Potential Trustees are interviewed by existing Trustees and, if appointed, are provided with a pack of information including, inter alia, a copy of the most recent annual report and financial statements and copy of the charitable company's Memorandum and Articles of Association. New Trustees then sign a declaration of willingness to act as a charity Trustee before being eligible to vote.

ASSET (GB) LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 31 JANUARY 2022

Review of the Activities

In the year to January 2022, ASSET (GB) Ltd. held three trustee meetings. In view of the continuing issues resulting from the pandemic, online meetings using Zoom were continued.

Support via the Web:

ASSET's website (www.sen-help.org.uk) was regularly updated to provide accessible information to parents and professionals.

Throughout the year, ASSET continued to provide online training to various Parent/Carer forums on a wide range of issues. The feedback has been very positive with further sessions arranged.

Feedback from parents and professionals show the content of the website, which includes practical support, continues to prove helpful.

Advocacy:

Appeals during the year to the end of January 2022 continued to increase, including appeals made under 'Extended Appeals' system which involves appeals against the Health and Social Care sections of an Education, Health and Care Plan (as long as there is an appeal against the Education section of the EHC plan).

ASSET continued to offer advocacy services to parents in view of the ongoing need for an experienced advocate to assist with appeals as the pandemic continued to cause delays to legal deadlines as a result of the pandemic. It is hoped that the Training Services can be developed to offer training to more Parent/Carer forums and also offer training to schools and charities as a way of reaching more parents and professionals through the cascading of information.

Membership of relevant bodies:

ASSET continues to have representation, by invitation, on the South East Tribunal's User Group and the Matrix Chambers 'Education Claimants Roundtable'. The regular attendance at the Tribunal's User Group enables ASSET (now known as 'sen-help.org.uk') to keep updated with forthcoming changes to the appeal system.

Review of Financial position

This year unrestricted charitable income totalled £26,490 (£20,544 in 2021) and the total expenditure was £24,017 (£18,078 in 2021) resulting in a net deficit of £1,131 (deficit £1,094 in 2021) bringing our balance to £14,017. All income and expenditure during the year was unrestricted.

ASSET (GB) LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 31 JANUARY 2022

Trustees' responsibilities in relation to the financial statements

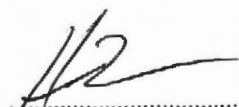
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

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

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

This report was approved by the board of directors and trustees on8th August 2022



.....
Heather Meyer
Trustee.

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ASSET (GB) LIMITED
FOR THE YEAR ENDED 31 JANUARY 2022

I report on the accounts which are set out on pages 5 to 11

Respective responsibilities of the

The trustees who are also directors of the company for the purpose of company law are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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 accounts to be reached.

.....
Joanna Churchill

Dated: 11th August 2022

Churchill Rose
Chartered Accountants and Tax advisers
7 Bell Yard
London
WC2A 2JR

ASSET (GB) LIMITED

BALANCE SHEET

AT 31 JANUARY 2022

	Note	2022	2021
		£	£
Tangible fixed assets			
Tangible assets	4	0	2,000
Current assets			
Debtors	5	1,892	2,224
Bank Accounts		14,320	13,524
		<u>16,212</u>	<u>15,748</u>
Creditors			
Amounts falling due within one year	6	2,195	2,599
Net current assets		<u>14,017</u>	<u>13,149</u>
Total assets less current liabilities		<u>14,017</u>	<u>15,149</u>
Net assets		<u>£14,017</u>	<u>£15,149</u>
Capital funds			
Unrestricted funds		<u>14,017</u>	<u>15,149</u>
Total funds		<u>£14,017</u>	<u>£15,149</u>

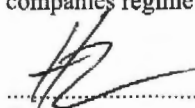
For the year ending 31 January 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Director's responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

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

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006). Approved by the trustees ...8th August 2022...


.....
Heather Meyer

The annexed notes form part of these financial statements

ASSET (GB) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JANUARY 2022

	Unrest'd Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources			
Incoming Resources from generated funds:			
Activities to generate funds	26,490	26,490	20,544
	<u>26,490</u>	<u>26,490</u>	<u>20,544</u>
Total incoming resources	<u>26,490</u>	<u>26,490</u>	<u>20,544</u>
Resources expended			
Charitable activities	24,017	24,017	18,078
Governance costs	3,604	3,604	3,560
	<u>27,621</u>	<u>27,621</u>	<u>21,638</u>
Total resources expended	<u>27,621</u>	<u>27,621</u>	<u>21,638</u>
Net movement in funds	(1,131)	(1,131)	(1,094)
Total funds brought forward	<u>£15,149</u>	<u>£15,149</u>	<u>16,243</u>
Total funds carried forward	<u>£14,018</u>	<u>£14,018</u>	<u>£15,149</u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

ASSET (GB) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31 JANUARY 2022

	2022		2021	
	£	£	£	£
General Fund				
Balance B/fwd	15,149		16,243	
Deficit for the year	<u>(1,131)</u>		<u>(1,094)</u>	
		14,018		15,149
Total funds at 31 January 2022		<u>£14,018</u>		<u>£15,149</u>

ASSET (GB) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2022

1. **Accounting policies**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018) the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Companies Act 2006 and UK Generally Accepted Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants received

Grants related to capital expenditure on tangible assets are credited to the profit and loss account when it is certain that the conditions for income recognition has been met.

ASSET (GB) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JANUARY 2022

2. **Tangible fixed assets**

	Fixtures and Fittings £
Cost:	
At 1 February 2021	9,996
At 31 January 2022	9,996
Depreciation:	
At 1 February 2021	7,996
Charge for the year	2,000
At 31 January 2022	9,996
Net book value:	
At 31 January 2022	£ 0
At 31 January 2021	£2,000

3. **Debtors and prepayments**

Amounts falling due within one year:	2022	2021
	£	£
Sales ledger balances	1,500	1,860
Prepayments	392	364
	£1,892	£2,224

4. **Creditors**

Amounts falling due within one year:-	2022	2021
	£	£
Purchase ledger balances	1,365	1,689
Accrued Expenses	830	910
	£2,195	£2,599

ASSET (GB) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JANUARY 2022

5. **Incoming resources**

	Unrest'd Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Activities for generating funds			
Charitable activities	26,490	26,490	20,544
	<u>26,490</u>	<u>26,490</u>	<u>20,544</u>

6. **Charitable activities**

	2022 £	2022 £	2021 £
Charitable activities	24,017		18,078
	<u>24,017</u>	24,017	<u>18,078</u>
		<u>24,017</u>	<u>18,078</u>

7. **Governance costs**

	2022 £	2022 £	2021 £
Insurance	559		518
Accountancy charges	680		750
Bookkeeping fees	330		280
Legal and professional	35		13
Depreciation - Admin - owned assets	2,000		1,999
	<u>2,000</u>	3,604	<u>1,999</u>
		<u>3,604</u>	<u>3,560</u>