

Registered Company number
08634406

Registered Charity number
1153884

SOS! Special Educational Needs
(Limited by guarantee without share capital)
Report and Financial Statements

30 September 2020

SOS! Special Educational Needs Company Information

Trustees

June Goh (appointed 03 July 2020)

Abby Cotton (appointed 06 July 2020)

Penelope Bridgeland (appointed 21 July 2020)

Matthew Wheal (appointed 11 February 2021)

Secretary

Andrea Blackman (resigned 07 March 2021)

Acting Secretary: June Goh (appointed 26 March 2021)

Accountants

Haxton

Central House

124 High Street

Hampton Hill

Middlesex

TW12 1NS

Registered office

6 Ladderstile Ride

Kingston Upon Thames

Surrey

KT2 7LP

Registered number

08634406

SOS! Special Educational Needs
Registered number: 08634406
Directors' Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2015).

Objective and activities

Objectives and aims

SOS!SEN main objective is the relief of carers of children with special educational need within the London Borough of Richmond Upon Thames and the South of England, but not excluding other areas in England and Wales where the need arises, by the provision of information, practical assistance and advice and such other services as the trustees deem necessary with a view to meeting the educational needs of their children and improving their conditions of life.

The principal activities undertaken by the company during the year are the provision of:

1. National helpline to those who seek advice and guidance about their child's special educational needs.
2. Regional and local drop-in advice centres for monthly surgeries where parents and carers can meet volunteer experts to discuss SEN issues.
3. Workshops on specific issues faced by families with children with SEND. These workshops are aimed at empowering parents and carers to navigate the complexities of SEND procedures and processes and to support them to manage the legalities of tribunal appeals against decisions made by local authorities on behalf of their children and young people. By necessity, since March 2020, workshops have moved online and topics are presented through a series of more regular webinars that can be accessed at any time.
4. A programme of regional and local initiatives that include participation in SEND shows, contributing views to government and judicial bodies, providing support and information about SEND law and practices to parent and carer groups to empower their engagement with authorities and schools, etc.
5. A personalised advice and support service that directly assist parents letters, draft documents for tribunal appeals, and provide health checks on their children's Education, Health and Care Plans that sets out their needs and provision that has to be delivered by schools and colleges.

SOS! Special Educational Needs
Registered number: 08634406
Directors' Report

Trustees

The following persons served as directors during the year:

June Goh (appointed 03 July 2020)
Sarah Ghotra (appointed 12 July 2020) (resigned 06 March 2021)
Abby Cotton (appointed 06 July 2020)
Matthew Wheal (appointed 11 February 2021)
Penelope Bridgeland (appointed 21 July 2020)
Michael Blackman (appointed 12 July 2020) (resigned 07 March 2021)
Andrea Blackman (appointed 21 July 2020) (resigned 07 March 2021)
Michael Leslie Marsh (resigned 13 August 2020)
Valmai Joan Reynolds (resigned 13 August 2020)
Jane Parslow (resigned 17 July 2020)
Stuart Spinney (resigned 13 August 2020)
Cindy Lee Tiu Troop (resigned 09 August 2020)
Kevin Breach (resigned 19 August 2020)
Adam Patrick Otterway-Friel (resigned 28 June 2020)
Alexander Anthony Line (resigned 28 June 2020)
Ann Margaret Bauer (resigned 28 January 2020)
Dr Dipak Kothari (appointed 31 January 2021) (resigned 06 March 2021)

The appointment of directors and trustees is in accordance with the Article of Association of SOS!SEN.

Volunteers

SOS!SEN's operational functions have been carried out during the year by volunteers who play a major part in providing the support SOS!SEN offers. Paid employees are the full-time Coordinator, two Administrators and those who run the Charity Shops. Income from that venture directly supports the charity's funding.

ACHIEVEMENTS AND PERFORMANCE

PRINCIPAL FUNDING SOURCE

SOS!SEN's funds during the year are derived solely from the following:

1. Fund-raising events
2. Donations
3. Income from its All4Kids Children's Charity Shops in Hampton Hill (since closed on 29 February 2020) and Worcester Park

Funds so raised are used to support and assist parents and carers of children with special educational needs to pursue appropriate educational provision for their child.

SOS! Special Educational Needs
Registered number: 08634406
Directors' Report

Investment Policy

The level of surplus funds is such that investments are not appropriated at this date.

Reserves Policy

It is the charity's policy to ensure that monies are available for any penalty should the charity seek to terminate the contract of an employee or choose to terminate the lease of any of the properties it occupies.

Financial Review

The Hampton Hill charity shop suffered a downturn in business in the year ended 30th September 2019 and failed to recover in the following 4 months. The shop was closed on 29th February 2020. Several events were planned for the spring and early summer to raise funds to replace the income lost from the shop.

With the onset of the Covid 19 pandemic and the imposition of government restrictions, the Worcester Park Charity shop was temporarily closed on 23rd March 2020, drop-in centres and workshops were cancelled and all fund raising events postponed. Loss of funding has been significant.

Alternative methods of delivering some SEN Services using telephone/skype have been substituted for the face to face sessions. To compensate for the loss of sessions held at Advices Centres, increased capacity on the telephone helpline has been tested but to date not required.

Plans for Future Periods

With the support of government grants and its loyal volunteers the Charity will continue to offer practical assistance on line and advice and guidance on its national helpline. On-line platforms have been set up to encourage donations through the crisis. There are challenging times ahead and the directors and trustees will continue to assess the plans regularly. Fundraising events will continue once normal business is resumed.

Video conferencing has been used in-house and will be further developed as an income stream.

Public Benefit

In shaping our objectives for the year and planning our activities, the directors and trustees have considered the Charity Commission's guidance on public benefit. The directors and trustees do not receive fees or expenses and any costs are tightly controlled.

SOS! Special Educational Needs
Registered number: 08634406
Directors' Report

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Induction and training of new trustees

New members are provided with the appropriate guidance from the Charity Commission and other relevant bodies and a statement of accounts. All board members are encouraged to attend appropriate external events where these will facilitate the undertaking of their role.

Strategic development

The charity has discussed strategy and, for practical reasons, a group of sub-committees has been established. These have some delegated powers and will report directly to the board of Trustees. There will be at least one Trustee on each sub-committee.

This report was approved by the board on 30 April 2021 and signed on its behalf.

June Goh
Directors and Trustees

SOS! Special Educational Needs Accountants' Report

Independent examiner's report to the trustees of SOS! Special Educational Needs ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

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:

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 (FRS 102)].

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.

Haxton
Chartered Accountants

Central House
124 High Street
Hampton Hill
Middlesex
TW12 1NS

30 April 2021

**SOS! Special Educational Needs
Statement of Financial Activities
for the year ended 30 September 2020**

	Notes	Unrestricted Funds 2020 £	Unrestricted Funds 2019 £
Income and endowments			
Donations and legacies		97,614	40,791
Charitable activities:			
Workshops		19,721	26,637
Income from other trading activities:			
Other trading activities	2	99,525	155,128
Investment income	9	9	14,003
Other income		18,009	-
Total		<u>234,878</u>	<u>236,559</u>
Expenditure on charitable activities			
Charitable activities		(191,022)	(243,439)
Total expenditure		<u>(191,022)</u>	<u>(243,439)</u>
Net income/(expenditure)		<u>43,856</u>	<u>(6,880)</u>
Tax on profit/(loss) on ordinary activities		-	-
Reconciliation of funds			
Total funds brought forward		55,666	62,546
Total funds carried forward		<u>99,522</u>	<u>55,666</u>
Continuing operations			
All income and expenditure has arisen from continuing activities.			

SOS! Special Educational Needs**Registered number:** 08634406**Statement of Financial Position****as at 30 September 2020**

	Notes	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Fixed assets			
Tangible assets	4	-	251
Current assets			
Debtors	5	30,724	26,974
Cash at bank and in hand		73,328	41,096
		<u>104,052</u>	<u>68,070</u>
Creditors: amounts falling due within one year	6	(4,530)	(12,655)
Net current assets		<u>99,522</u>	<u>55,415</u>
Net assets		<u>99,522</u>	<u>55,666</u>
Funds			
Unrestricted funds	11	99,522	55,666
Total Funds		<u>99,522</u>	<u>55,666</u>

The charitable company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 for the year ended 30 September 2020.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2020 in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for

ensuring that the charitable company keeps accounting records that comply with Section 386 and 387 of the Companies ACT 2006 and

preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime been delivered to the Registrar of Companies.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

June Goh

Directors and Trustees

Approved by the board on 30 April 2021

SOS! Special Educational Needs
Notes to the Financial Statements
for the year ended 30 September 2020

1 Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemption

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flow

Income and endowments

All incoming resources are included in the statement of financial activities when the charity is entitled to the funds and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Incoming resources are received during the year and accounted for accordingly.
- Other incoming resources represents rental income received during the year and is accounted for accordingly.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	25% straight line
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SOS! Special Educational Needs
Notes to the Financial Statements
for the year ended 30 September 2020

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire Purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Other debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price).

Taxation

The charity is exempt from corporation tax on its charitable activities.

2 Other trading activities	2020	2019
	£	£
Fundraising events	12191	4061
Shop income	83499	146193
Other income	21844	4874
	<u>117,534</u>	<u>155,128</u>

3 Staff costs	2020	2019
	Number	Number
Average number of persons employed by the company	<u>6</u>	<u>7</u>

No employee received emoluments in excess of £60,000.

SOS! Special Educational Needs
Notes to the Financial Statements
for the year ended 30 September 2020

4 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 October 2019	5,509
At 30 September 2020	<u>5,509</u>
Depreciation	
At 1 October 2019	5,258
Charge for the year	251
At 30 September 2020	<u>5,509</u>
Net book value	
At 30 September 2020	<u>-</u>
At 30 September 2019	<u>251</u>

5 Debtors

	2020 £	2019 £
Other debtors	<u>30,724</u>	<u>26,974</u>

6 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	416	2,544
Other taxes and social security costs	1,212	1,741
Other creditors	2,902	8,370
	<u>4,530</u>	<u>12,655</u>

7 Net income/(expenditure)

	2020 £	2019 £
Net income /(expenditure) is stated after charging /(crediting):		
Depreciation - owned assets	251	965
Other operating leases	38,903	67,268
	<u>39,154</u>	<u>68,233</u>

8 Trustees' remuneration and benefits

There are no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2020 nor for the year ended 30 September 2019.

SOS! Special Educational Needs
Notes to the Financial Statements
for the year ended 30 September 2020

9 Investment Income	2020	2019
	£	£
Rents & interest received	9	14,003

10 Comparative for the statement of financial activities

	Unrestricted fund
	£
Income and endowments from	
Donations and legacies	40,791
Charitable activities	
Workshops	26,637
Other trading activities	155,128
Investment income	14,003
Total	236,559
Expenditure on	
Charitable activities	243,439
Total	243,439
Net income /(expenditure)	(6,880)
Reconciliation of funds	
Total funds brought forward	62,546
Total funds carried forward	55,666

11 Movement in funds

	01-Oct-19	Net movement	30-Sep-20
	£	in funds	£
		£	
Unrestricted funds			
General funds	55,666	43,856	99,522
Total funds	55,666	43,856	99,522
	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
General fund	234,878	(191,022)	43,856
Total funds	234,878	(191,022)	43,856

SOS! Special Educational Needs
Notes to the Financial Statements
for the year ended 30 September 2020

12 Related party transactions

There were no related party transactions for the year ended 30 September 2020.

13 Company limited by guarantee

SOS!SEN is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable 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.

14 Going concern

The charity's Hampton Hill All4Kids charity shop was closed on the 29th February 2020. The trustees' are considering other alternative sources of income. Consequently, the going concern basis has been adopted for the preparation of the report and financial statements.

15 Other information

SOS! Special Educational Needs is a charity limited by guarantee without share capital and incorporated in England. The registered office was changed on 31st January to:

6 Ladderstile Ride
Kingston Upon Thames
Surrey
KT2 7LP