

**SOS! SPECIAL EDUCATIONAL NEEDS
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**SOS! Special Educational Needs
Directors' Report and Unaudited Financial Statements
For The Year Ended 30 September 2022**

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**SOS! Special Educational Needs
Company Information
For The Year Ended 30 September 2022**

Directors Ms Penelope Bridgeland
Ms June Goh
Mr Matthew Wheal
Mr Simon Bull

Company Number 08634406

Registered Office 6 Ladderstile Ride
Kingston Upon Thames
Surrey
KT2 7LP

Accountants D S Burge & Co Ltd
Chartered Accountants
23 Chiltern Drive
Surbiton
Surrey
KT5 8LP

**SOS! Special Educational Needs
Company No. 08634406
Directors' Report For The Year Ended 30 September 2022**

The directors present their report and the financial statements for the year ended 30 September 2022.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

The directors who held office during the year were as follows:

Ms Penelope Bridgeland		
Ms Abby Cotton	RESIGNED	08/11/2021
Ms June Goh		
Mr Matthew Wheal		
Mr Simon Bull	APPOINTED	03/11/2021

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Ms June Goh

Director

01/02/2023

**SOS! Special Educational Needs
Accountant's Report
For The Year Ended 30 September 2022**

Chartered Accountant's report to the directors on the preparation of the unaudited statutory accounts of SOS! Special Educational Needs For The Year Ended 30 September 2022

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of SOS! Special Educational Needs For The Year Ended 30 September 2022 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

As a practising member of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the directors of SOS! Special Educational Needs, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of SOS! Special Educational Needs and state those matters that we have agreed to state to the directors of SOS! Special Educational Needs, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than SOS! Special Educational Needs and its directors, as a body, for our work or for this report.

It is your duty to ensure that SOS! Special Educational Needs has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of SOS! Special Educational Needs. You consider that SOS! Special Educational Needs is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the accounts of SOS! Special Educational Needs. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

D S Burge & Co

01/02/2023

D S Burge & Co Ltd
Chartered Accountants
23 Chiltern Drive
Surbiton
Surrey
KT5 8LP

**SOS! Special Educational Needs
Income and Expenditure Account
For The Year Ended 30 September 2022**

	Notes	2022 £	2021 £
TURNOVER		245,734	184,795
Cost of sales		(156)	(2,421)
		<hr/>	<hr/>
GROSS SURPLUS		245,578	182,374
Administrative expenses		(178,817)	(158,168)
Other operating income		-	7,203
		<hr/>	<hr/>
OPERATING SURPLUS		66,761	31,409
Other interest receivable and similar income		25	10
Interest payable and similar charges		(1,615)	(10,292)
		<hr/>	<hr/>
SURPLUS FOR THE FINANCIAL YEAR		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 6 to 7 form part of these financial statements.

**SOS! Special Educational Needs
Balance Sheet
As at 30 September 2022**

		2022	2021
	Notes	£	£
FIXED ASSETS			
Tangible Assets	3	355	-
		355	-
CURRENT ASSETS			
Debtors	4	19,038	20,207
Cash at bank and in hand		170,316	103,066
		189,354	123,273
Creditors: Amounts Falling Due Within One Year	5	(3,889)	(2,624)
NET CURRENT ASSETS (LIABILITIES)		185,465	120,649
TOTAL ASSETS LESS CURRENT LIABILITIES		185,820	120,649
NET ASSETS		185,820	120,649
Income and Expenditure Account		185,820	120,649
MEMBERS' FUNDS		185,820	120,649

For the year ending 30 September 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

Ms June Goh

Director

01/02/2023

The notes on pages 6 to 7 form part of these financial statements.

SOS! Special Educational Needs

Notes to the Financial Statements

For The Year Ended 30 September 2022

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	4 years
Fixtures & Fittings	4 years
Computer Equipment	4 years

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 5 (2021: 5)

3. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 October 2021	6,057	-	-	6,057
Additions	-	100	374	474
As at 30 September 2022	6,057	100	374	6,531
Depreciation				
As at 1 October 2021	6,057	-	-	6,057
Provided during the period	-	25	94	119
As at 30 September 2022	6,057	25	94	6,176
Net Book Value				
As at 30 September 2022	-	75	280	355
As at 1 October 2021	-	-	-	-

SOS! Special Educational Needs
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2022

4. Debtors

	2022	2021
	£	£
Due within one year		
Trade debtors	2,470	170
Other debtors	14,000	14,373
VAT	1,920	5,664
Net wages	648	-
	<u>19,038</u>	<u>20,207</u>

5. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Other taxes and social security	1,816	551
Other creditors	2,073	2,073
	<u>3,889</u>	<u>2,624</u>

6. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

7. General Information

SOS! Special Educational Needs is a private company, limited by guarantee, incorporated in England & Wales, registered number 08634406. The registered office is 6 Ladderstile Ride, Kingston Upon Thames, Surrey, KT2 7LP.

**SOS! Special Educational Needs
Detailed Income and Expenditure Account
For The Year Ended 30 September 2022**

	2022		2021	
	£	£	£	£
TURNOVER				
Sales		245,734		184,795
COST OF SALES				
Purchases	156		2,421	
		(156)		(2,421)
GROSS SURPLUS		245,578		182,374
Administrative Expenses				
Wages and salaries	117,612		110,196	
Employers NI	5,828		5,668	
Employers pensions - defined contributions scheme	1,174		1,025	
Staff training	-		125	
Rent	25,841		20,965	
Rates	1,075		840	
Light and heat	2,399		1,303	
Repairs and maintenance	3,098		3,700	
Cleaning	2,800		2,993	
Computer software, consumables and maintenance	1,291		596	
Insurance	1,354		2,188	
Printing, postage and stationery	2,526		1,941	
Advertising and marketing costs	-		50	
Telecommunications and data costs	3,057		2,916	
Accountancy fees	2,060		1,473	
Legal fees	-		179	
Consultancy fees	-		70	
Subscriptions	371		398	
Professional subscriptions	4,750		-	
Depreciation	119		-	
Entertaining	1,080		225	
Sundry expenses	2,382		1,317	
		(178,817)		(158,168)
Other Operating Income				
Other coronavirus grant income	-		7,203	
		-		7,203
OPERATING SURPLUS		66,761		31,409
Other interest receivable and similar income				
Other interest receivable	25		10	
		25		10

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**SOS! Special Educational Needs
Detailed Income and Expenditure Account (continued)
For The Year Ended 30 September 2022**

Interest payable and similar expenses

Bank charges	1,615	292
Operating leases	<u>-</u>	<u>10,000</u>
	<u>(1,615)</u>	<u>(10,292)</u>
SURPLUS FOR THE FINANCIAL YEAR	<u><u>65,171</u></u>	<u><u>21,127</u></u>