

**SOS! SPECIAL EDUCATIONAL NEEDS
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**SOS! Special Educational Needs
Directors' Report and Unaudited Financial Statements
For The Year Ended 30 September 2023**

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**SOS! Special Educational Needs
Company Information
For The Year Ended 30 September 2023**

Directors

Ms Penelope Bridgeland
Ms June Goh
Mr Matthew Wheal
Mr Simon Bull
Ms Claire Collison
Ms Jennifer Haines
Ms Sophia Moreau
Mr Patrick Tonks

Company Number

08634406

Registered Office

92 Central Road
Worcester Park
Surrey
KT4 8HU

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 2023

The directors present their report and the financial statements for the year ended 30 September 2023.

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.

About SOS!SEN

SOS! Special Educational Needs
Registered Charity 1153884
Address: 92 Central Road, KT4 8HU

Trustees:

Name	Role	Date appointed
Matthew Philip Wheal	Chair	11/2/21
June May Lee Goh	Trustee & Secretary	3/7/20
Penelope Bridgeland	Trustee	21/7/20
Simon Bull	Trustee	22/10/21
Sophia Moreau	Trustee	17/1/23
Jennifer Haines	Trustee	3/5/23
Claire Collinson	Trustee	5/5/23
Patrick Tonks	Trustee	25/9/23

Founder members:
Marion Strudwick
Martin Dean
Bob Parslow

SOS!SEN services

Our charity's objective is:

The relief of parents and carers of children with Special Educational Needs in England, where the need arises, by the provision of information, practical assistance and advice, and such other services as the Trustees shall deem necessary, with a view to meeting the educational needs of their children and improving their conditions of life.

SOS! Special Educational Needs is a not-for-profit charity that supports families with children and young people who are navigating the complex special educational needs (SEN) system and need support to ensure they achieve an equitable education. Our charity supports families through a variety of mediums to ensure the widest reach possible. This includes but is not limited to:

- Daily Helpline sessions
- Monthly Walk-In Advice Centres
- Live and recorded Webinars
- Workshops on specific topics
- Individual support sessions with experienced volunteers
- Individual advice sessions with our Legal Officer
- EHCP analysis service
- Grounds of Appeal writing services
- Judicial Review Pre-Action Protocol letters

Our income

Total income increased by £78,685% (32%) during the year from £245,734 to £324,419, mainly due to two grants, from Barings and Goldman Sachs, provided to allow us to extend and develop the services we offer. Our main source of income during the financial year were our charity shop, grant funding, income from service delivery and donations.

Our expenditure

Total expenditure increased by £64,488 (36%) during the year from £178,817 to £243,305. This increase was less than the increase in income over the previous year and was largely driven by the salaries associated with our growth.

Our surplus

This resulted in the charity delivering a surplus of £82,905, an increase of £17,734 (27%) over the previous year's surplus of £65,171.

Our structure

SOS!SEN is governed by a board of trustees, supported by its founders and is composed of individuals who are dedicated to our mission and objectives. They bring diverse skills and expertise ensuring that we are effectively governed and our operations serve the vital needs of children with special needs and their families.

The Board has a governance structure composed of committees lead by appointed trustees to inquire, supervise, dispatch business or performing functions or duties which can be undertaken or carried out by its members on its behalf. Each committee has defined Terms of Reference outlining its objectives, responsibilities, membership composition, meeting frequency, decision-making processes, and reporting mechanisms.

Our Legal Officer, Eleanor Wright, works closely with Board members to support our services and ensure that we maintain standards and compliance with the legal SEND framework within our operations and advisory services.

The charity is recruiting a Chief Executive Officer to provide further operational leadership, ensuring that the organisation's day-to-day activities align with our mission and goals. The CEO will report directly to the Board and together with the Legal Officer, they will lead other members of the team including Volunteer and Expansion Manager, Administration Manager and Charity Shop Manager.

Aims and objectives throughout 2023

The main aim for SOS!SEN over 2023 was to create a strong infrastructure to allow the charity to propel to the next level of growth and development. Whilst the charity offers a national service, our presence in regional areas such as Manchester, Bristol and Birmingham could not be sustained due to operational limits impacted by COVID19 lockdowns. A successful grant application has allowed us to achieve this aspiration to ensure that we can better support families directly in their locality with volunteers who have good local knowledge of practices in local authorities, schools, Health, Social care teams, etc.

The regional expansion programme was secured with a grant from Goldman Sachs. This allowed us to recruit a Regional Expansion and Volunteer Manager who would be focused on maintaining support for our current volunteers, establishing best practice in our services, developing a training programme for new volunteers and creating a targeted recruitment campaign. Following this, the Manager would then seek to establish partnerships with potential supporters in other regions and seek to identify key geographical areas in need of the vital services that SOS!SEN offers to families.

Our service to enforce the rights of children in education related matters is provided through our judicial review pre-action protocol service led by our Legal Officer. We were able to secure a grant to initiate a Judicial Review Project, to enable front line organisations in the education sector including SOS!SEN, to help parents, carers and young people to challenge unlawful education-related decisions made by or on behalf public bodies, predominantly local authorities by using a combination of training, detailed precedents and supervision by expert lawyers.

Our retail operation will continue to contribute significant funds to support the charity and act as a community hub to increase awareness of the charity and to help local families.

Achievements and Public Benefit

During 2023, SOS!SEN supported 1003 families throughout all our services, ensuring that they had the best advice, support and guidance to navigate the complex SEN system. Several Advice Centres were impacted by COVID19 lockdowns but SOS!SEN has re-launched our Waterloo and Thornton Heath Advice Centres and we now have 7 established Advice Centres with positive reputations and reported efficacy. Sessions are always well attended and families feel enabled to achieve better outcomes for their children and young people. In 2024 SOS!SEN will record additional data about the features of support we provide to families so that we can better serve them in our service offers.

Our services are provided by volunteers who kindly give time and effort to support families through our charity. Many are predominantly parents or carers of children with special needs and disability and we have seen an increase in interest in volunteering as SOS!SEN's reputation in the SEND community grows from strength to strength. We endeavor to keep charges for our services affordable to families who require our support. Income from these services goes back into the charity so that our finances remain stable and our administrative and support costs are sustainable.

Throughout 2023, SOS!SEN's chargeable services included;

Individual advice sessions – 85

EHCP analysis – 36

Working Document support – 12

Judicial review Pre-Action Protocol support – 27

Grounds of Appeals support – 14

Face to face Workshops – 2

Webinars – 496

Additional support – 9

This number does not include the number of families supported through our daily the helpline or Advice Centres.

Our charity shop also launched a small local food bank to support the local community. This was promoted through local schools and businesses to help those in need, which in turn increased awareness of our charity.

Our Helpline runs daily throughout term time and is supported by our team of trained volunteers and is the first port of call for so many of our families, offering the initial advice and guidance that families desperately need. We have seen a notable increase in the helpline activity and intend to focus on boosting its operating hours for 2024. We improved administrative processes on recording and collecting data to enable our services to be more accessible to users and better focus our support to families.

Financial Overview

SOS!SEN remains in a positive financial position. Throughout 2023 SOS!SEN had a total income of £327,301 and total expenditure of £243,305 creating an operating surplus of £83,996 which is a £17,235 increase on the previous year.

The Board of trustees has a Reserves Policy to ensure financial stability and continuity of SOS!SEN's operations. Our reserves is set at six months of operating funds.

We are increasing our focus on raising funds through grant applications to trusts and foundations, and we are grateful to be awarded 2 multiyear grants this financial year.

Grants

Barings Foundation - £150,000 over 3 years

The Barings grant was secured to initiate a Judicial Review Pre-Action Protocol Project, which supports children who require legal enforcements of educational entitlement. With limited publicity we have reached a point where we have a waiting list of requests for these letters, and recent developments in the SEN world show that there is no sign of demand diminishing, particularly as parents and carers become more aware of judicial review as a powerful remedy with is also an aim of the project. This grant has allowed us to launch a much-needed project and work with some incredible organisations with similar aspirations to improve educational outcomes for children and young people with special educational need and disabilities.

Goldman Sachs - £180,000 over 3 years

Goldman Sachs awarded a substantial grant to support SOS!SEN's regional expansion programme. This will allow the charity to expand its reach to support families and their children and young people via our Advice Centres across the country. It is a 3-year programme to firmly establish these local centres, and ensure their sustainability in the long term. The initial phase required the recruitment of a manager in the role of Regional Expansion and Volunteer Manager to secure volunteer retention and recruitment. In the second phase, SOS!SEN will researching and identify demand in areas requiring our services with the aim of opening at least 3 new Advice Centres. These will also become community hubs to support cohesive working relationships with local partners and local families. In 2023 we successfully recruited 20 new volunteers into our team and provided training to a high standard.

SOS!SEN does not have any outstanding debt and has a financial strategy in place for 2024 to enhance our revenue through fundraising, paid-services and our charity shop.

Reserves Policy

SOS!SEN maintains its reserves under two categories: (a) unrestricted (general) reserves, which are available for general use in pursuance of the charity's objectives, and (b) restricted reserves, which are for specifically earmarked purposes.

The unrestricted funds of the Charity as at 30 September 2023 totalled £194,055. The Trustees have determined that the Charity should hold at least six months of running expenses in reserve. This figure represents the amount required to run the charity for six months excluding winding up costs and any special projects. Based on this calculation, the required value of reserves for the year ending 30 September 2024 is £210,240. The reserves held as on 30 September 2023 represent 9.6 months of budgeted expenditure reducing to 6.6 months at the end of the coming financial year. The Trustees review the Charity's reserves policy regularly and no less than annually.

Directors

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

Ms Penelope Bridgeland

Ms June Goh

Mr Matthew Wheal

Mr Simon Bull

Ms Claire Collison Appointed 05/05/2023

Ms Jennifer Haines Appointed 05/05/2023

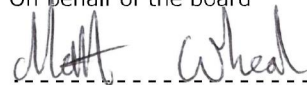
Ms Sophia Moreau Appointed 17/01/2023

Mr Patrick Tonks Appointed 25/09/2023

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



Mr Matthew Wheal
Chair

29/05/2024

**SOS! Special Educational Needs
Accountant's Report
For The Year Ended 30 September 2023**

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 2023

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 2023 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
02/01/2024
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 2023**

	Notes	2023 £	2022 £
TURNOVER		213,633	245,734
Cost of sales		(118)	(156)
		<hr/>	<hr/>
GROSS SURPLUS		213,515	245,578
Administrative expenses		(243,305)	(178,817)
Other operating income		113,786	-
		<hr/>	<hr/>
OPERATING SURPLUS		83,996	66,761
Other interest receivable and similar income		1,031	25
Interest payable and similar charges		(2,122)	(1,615)
		<hr/>	<hr/>
SURPLUS FOR THE FINANCIAL YEAR		82,905	65,171
		<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 2023**

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3		267		355
			267		355
CURRENT ASSETS					
Debtors	4	18,683		19,038	
Cash at bank and in hand		252,222		170,316	
		270,905		189,354	
Creditors: Amounts Falling Due Within One Year	5	(2,447)		(3,889)	
NET CURRENT ASSETS (LIABILITIES)			268,458		185,465
TOTAL ASSETS LESS CURRENT LIABILITIES			268,725		185,820
NET ASSETS			268,725		185,820
FUNDS					
Restricted funds			74,670		
Unrestricted funds			194,055		
MEMBERS' FUNDS			268,725		185,820


For the year ending 30 September 2023 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.

The financial statements were approved by the board of directors on 15 April 2024 and were signed on its behalf by:



Mr Matthew Wheal
Chair
29/05/2024

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 2023

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 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: 7 (2022: 5)

3. Tangible Assets

	Plant & Machinery £	Fixtures & Fittings £	Computer Equipment £	Total £
Cost				
As at 1 October 2022	6,057	100	374	6,531
Additions	-	40	-	40
As at 30 September 2023	6,057	140	374	6,571
Depreciation				
As at 1 October 2022	6,057	25	94	6,176
Provided during the period	-	35	93	128
As at 30 September 2023	6,057	60	187	6,304
Net Book Value				
As at 30 September 2023	-	80	187	267
As at 1 October 2022	-	75	280	355

SOS! Special Educational Needs
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2023

4. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	2,310	2,470
Other debtors	14,000	14,000
VAT	2,373	1,920
Net wages	-	648
	<u>18,683</u>	<u>19,038</u>

5. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Other taxes and social security	374	1,816
Other creditors	2,073	2,073
	<u>2,447</u>	<u>3,889</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 92 Central Road, Worcester Park, Surrey, KT4 8HU.

**SOS! Special Educational Needs
Detailed Income and Expenditure Account
For The Year Ended 30 September 2023**

	2023		2022	
	£	£	£	£
TURNOVER				
Sales		189,341		245,734
Sales type A		24,292		-
		<u>213,633</u>		<u>245,734</u>
COST OF SALES				
Purchases	118		156	
		<u>(118)</u>		<u>(156)</u>
GROSS SURPLUS		213,515		245,578
Administrative Expenses				
Wages and salaries	125,999		117,612	
Employers NI	4,694		5,828	
Employers pensions - defined contributions scheme	1,316		1,174	
Staff training	221		-	
Travel and subsistence expenses	215		-	
Rent	35,889		25,841	
Rates	1,359		1,075	
Light and heat	5,424		2,399	
Repairs and maintenance	8,381		3,098	
Cleaning	5,531		2,800	
Computer software, consumables and maintenance	19,393		1,291	
Insurance	3,222		1,354	
Printing, postage and stationery	1,517		2,526	
Advertising and marketing costs	6,906		-	
Telecommunications and data costs	2,670		3,057	
Accountancy fees	2,300		2,060	
Subscriptions	402		371	
Professional subscriptions	17,166		4,750	
Depreciation	129		119	
Entertaining	239		1,080	
Sundry expenses	332		2,382	
		<u>(243,305)</u>		<u>(178,817)</u>
Other Operating Income				
Other income - contributing to other operating income	113,786		-	
		<u>113,786</u>		<u>-</u>
OPERATING SURPLUS		83,996		66,761
Other interest receivable and similar income				
Interest on short term deposits	1,031		25	
		<u>1,031</u>		<u>25</u>
Interest payable and similar expenses				
Bank charges	2,122		1,615	
		<u>(2,122)</u>		<u>(1,615)</u>
SURPLUS FOR THE FINANCIAL YEAR		<u><u>82,905</u></u>		<u><u>65,171</u></u>