

Charity registration number 1153884

Company registration number 08634406 (England and Wales)

SOS! SPECIAL EDUCATIONAL NEEDS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

SOS! SPECIAL EDUCATIONAL NEEDS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	G Cust	(Appointed 17 May 2024)
	J Goh	
	S Bull	
	C Collison	
	J Haines	(Appointed 12 July 2024)
	S Kestle	
	P Tonks	
	M Wheal	
Secretary	J Goh	
Charity number	1153884	
Company number	08634406	
Registered office	92 Central Road Worcester Park Surrey KT4 8HU	
Independent examiner	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT	

SOS! SPECIAL EDUCATIONAL NEEDS

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SOS! SPECIAL EDUCATIONAL NEEDS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees present their annual report and financial statements for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 2019).

Objectives and activities

SOS!SEN was first launched to support families in Richmond who were facing a school closure and needed support and guidance. From there, our founders identified that many parents with children who had special educational needs were not aware of their rights and how to navigate the complex system safely. Our charity supports families across England to ensure that all children have a fair and equitable education, giving them the best opportunity for the future. Parents who have received our support and navigate the tribunal system see a 98% success rate.

Our charity's objective is:

The relief of parents and carers of children with Special Educational Needs (SEN) in England and Wales 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.

We refer to the families supported through the work at SOS!SEN, when the work supports parents, carers, grandparents, professionals, SENCOs and many others. Throughout this report we will refer to the families, but this encompasses all the above.

Our Services

SOS!SEN is a not-for-profit charity that supports families with children or young people who are navigating the complex SEN system and need support to ensure they achieve an equitable education. Our charity supports families through a variety of ways to ensure the widest reach possible. This includes, but is not limited to:

- Helpline
- Walk-In Advice Centres
- Webinars
- Workshops
- 1:1 sessions with experienced volunteers offering support, advice and guidance
- 1:1 sessions with a legal officer
- Education, Health, Care Plan (EHCP) analysis
- Grounds of Appeal writing services (GOA)
- Writing Pre-Action Protocol letters (PAP)

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Our services are accessible with many available free of charge, they are delivered through a wide range of methods to reach as many families as possible. We have a policy in place to support families who are unable to financially access our services. This includes telephone helplines, walk-in Advice Centres, virtual advice sessions and detailed legally-based guidance. We also run webinars and workshops, designed to empower parents and carers with the knowledge needed to navigate the SEN system more independently. By offering these services at no or minimal cost, SOS!SEN ensures that everyone can access guidance on achieving equitable education for children.

In addition to practical support, our work benefits the public by improving educational outcomes for children with SEN. Through one-on-one advice, document writing services, and Pre-Action Protocol (PAP) letters, we help families resolve disputes with local authorities and secure the services their children are entitled to.

Our charity shop, which functions as a community hub, not only generates sustainable income to support our services but also serves as a resource for local families. This reinforces SOS!SEN's commitment to improving the quality of life for families, extending our impact beyond the SEN sector and into broader community support.

SOS! SPECIAL EDUCATIONAL NEEDS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 SEPTEMBER 2024*

Through our expanding reach, including new Advice Centres in Birmingham, Coventry, and upcoming locations such as Bristol and Canterbury, we are able to support families in a wider geographical area. Our focus in Kent and Birmingham follows both local authorities citing SEND support as a key issue in their financial challenges. The public benefit derived from our work is extensive, as we continue to advocate for systemic improvements and greater accountability in the SEN framework, ensuring that every child, regardless of background or ability, can access a fair and inclusive education.

Achievements and performance

An overview of the year:

The year in numbers:

- More than tripled the number of families helped by the charity to 3,353
- Launched new free walk-in Advice Centres in Birmingham and Coventry
- Helped 786 families via our free helpline
- Improved the knowledge and understanding of 1,393 families via our range of free webinars
- Provided 208 one to one appointments with a Senior Advisor or our Legal Officer

2024 has been an exciting year for SOS!SEN. Through the support of Goldman Sachs, the 29th May 1961 foundation and CB & HH Taylor 1984 Trust, we were able to launch our Birmingham Advice Centre in June. This required the team to reach out to local communities and recruit volunteers who could be trained to offer support to the families in need in Birmingham. We support a local charity by hiring their space for our free walk-in Advice Centre. After 3 sessions we have already supported 20 families.

We have also been supported by the Alan Higgs Foundation to launch a virtual Advice Centre to support the families in Coventry. This is a new initiative for the charity, and will allow us to support families without the need for venue hire or new volunteer recruitment. The virtual Advice Centre opened in September and had 4 appointments.

Having established a successful model for launching Advice Centres, we now have plans to launch an Advice Centre in Bristol, Peckham and Canterbury within the next few months.

Throughout 2024 we more than tripled the number of families we have supported growing to 3,353 compared to 1,003 families in the previous year.

According to the latest gov.uk statistics, as of January 2024 there were 575,963 EHCPs in place, which was an increase of 58,914 plans from the previous January. During 2023 there were 84,428 new plans started, which was an increase of 17,722 from the previous year. This is an indication of the increased need for support needed by families who are navigating the complex special educational needs system.

We are enormously proud of the team of volunteers and staff that we have in place to support this growing need. SOS!SEN was able to use a wide range of services to empower our families, this was seen as follows:

Free Advice Centre appointments – 285

Free helpline support – 786

Webinars – 1,393

Facebook Live sessions – 295

1:1 sessions with a Senior Adviser or Legal Officer – 208

Workshop – 101

Document writing services – 260

Other support – 25

Our Legal Officer and Operations Manager have worked closely to design a schedule of Webinars that are aimed at empowering our families to understand the complex SEN system and navigate it. The concept of the webinars is that we can offer a session that anyone in England can attend live or purchase later to learn about a specific topic. These bitesize learning sessions have proven to be hugely successful and have received a great deal of positive feedback from families. Through offering these webinars, families will not need to engage in legal support and will be empowered to navigate the system independently, this will reduce the cost to families who are in this process.

SOS! SPECIAL EDUCATIONAL NEEDS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 SEPTEMBER 2024*

Our PAP Letters Project continues to be a huge success. Our Legal Officer has formed valuable partnerships with organisations:

- Beams
- Young Roots
- RUILS
- Autism Apprentice
- Assett
- Incredible Kids
- Bristol Autism Support

We have created a system that allows new volunteers to be trained on how to construct a letter, which will support families in requesting support for their families and encouraging local authorities to act according to the law. This project has been ongoing through the support from Barings and has reached its final year. It has had a huge impact on families. Over 90% of cases were resolved following receipt of the PAP letter, although some required further correspondence, e.g. to tie LAs down to details and timetables for what they agreed to do to rectify their failures or follow up on subsequent delays.

In 2024 SOS!SEN started working with a new helpline technical provider, called Dialpad, which then allowed the charity to expand availability for clients. It also allows our volunteers to have additional resources on hand to improve their support; this is done through online shadowing sessions, call recording functions and using AI technology to capture the call's content to allow the helpline adviser to focus solely on the support rather than note taking. This new model has also allowed our teams to review calls, with call recording and therefore improve the training made available. Our new system will also allow us to record more valuable data which will shape future decisions about opening times and volunteer availability.

We are also incredibly proud of our charity shop in Worcester Park (Surrey). This space is not just a 'shop', it's a community hub. For example, the team in the shop have created a foodbank for families in need, and they offer regular work for the Duke of Edinburgh students to give them valuable work experience. The manager has a fantastic team of volunteers who bring a wonderful atmosphere to the high street, and it continues to be a safe space for residents to access.

Grants:

Barings - £150,000 over 3 years

The Barings grant is to support our PAP Letters Project, which supports families who need to take judicial review proceedings, when contesting an unlawful decision by a Local Authority (LA). This means that when a Local Authority make a decision which is not considered lawful, our letters highlight the key areas of law that have not been met and make recommendations to the LA to review their decisions. The letters have the aim of avoiding families needing to go through the lengthy tribunal process which is not only a huge cost to the taxpayer, but also leave a child with little to no provision of support in education.

The number of PAP letters we and associate charities have sent has risen noticeably since last year with a continued high proportion of successful outcomes for children and young people with SEND (Special Educational Needs and Disabilities). However, our ambition to bring about great change at higher levels, by challenging a public authorities' approach in holding them accountable, is still some way off being realised. This is because the issue of changing the law is a big picture one and our work is not having a big enough impact on. That being said, with a new government in place and other advocates lobbying for accountability, our work will help to bolster the work.

We are seeing some interesting results in relation to the arguably unlawful aspects of the amendment to transport guidance, because so far when we have challenged it the relevant LA has found a reason to change their decision which suggests they really have no appetite for having to defend it in court. However, we are still only looking at less than 10 cases.

Goldman Sachs - £180,000 over 3 years

Goldman Sachs has made a substantial grant payment to support SOS!SEN with our regional expansion program. We have just concluded the second of the 3 years assigned to this program. In this time, we have recruited a Volunteer Coordinator and have an Operations Manager in post to support regional growth and expansion. Through the support of Goldman Sachs, SOS!SEN have launched Advice Centres in Birmingham, Coventry, Thornton Heath and Waterloo with 3 more Advice Centres due to open before February 2025 in Bristol, Peckham and Canterbury. These areas have been selected to cover a great geographical reach and to support areas where numbers of enquiries have increased.

Our Advice Centres are a free walk-in centre which is run on a regular basis and is usually based in the local community. The centre is supported by trained volunteers who review written reports and give next step advice and guidance to families/carers. There is no limit to how many times someone can access a centre and we see many returning families who are seeking our support. We are also looking to launch workshops and training sessions from our advice centres as well as coffee mornings to help promote a sense of local community.

SOS! SPECIAL EDUCATIONAL NEEDS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 SEPTEMBER 2024*

Our Advice Centres cost £3,000 per year on average; this is the cost of venue hire, staffing costs for administration, training and volunteer support, marketing and volunteer expenses. The fact that we have been able to support more than 2000 families in 2024 is a clear indication that the grant from Goldman Sachs has made a huge difference to so many families.

29th May 1961:

£5,000 awarded to support the launch of Birmingham's Advice Centre.

CB & HH Taylor 1984 Trust:

Also awarded us an additional £1,000 to support the Birmingham Advice Centre.

The Higgs Charity:

£5,000 awarded to support the launch of Coventry's virtual Advice Centre. The approach for this Centre is that advanced slots will be made available and families from Coventry will be able to book a 30-minute session with an adviser. There will be no cost attached to the session. The sessions will run each month and will be advertised in all local groups. This is a pilot approach for our Advice Centres to establish whether we could extend our geographical reach at a lower cost to the charity. If after a year, we have seen that the Centre's sessions have reached 60% bookings, we would launch Centres in three other locations in England. We would select areas of deprivation which are furthest away from our current support Centres.

The Lawson Trust:

£5,000 awarded to support the launch of the Canterbury Advice Centre which is scheduled for a launch in February 2025.

The Van Nest Foundation:

£7,725 awarded to support the launch of the Bristol Advice Centre which is scheduled to launch in November 2024.

Shanley Foundation:

Awarded £1,000 to support the PAP project.

Financial review

Our income:

The charity's total income increased by £107,128 (35%) during the year from £309,273 to £416,401. Our income was able to increase due to the continuation of our grants from Goldman Sachs and Barings in addition to several other funders who have supported SOS!SEN in launching new Advice Centres in the country. In addition to this, SOS!SEN were able to recruit additional volunteers and expand our document writing services, which saw a significant increase in sustainable income. SOS!SEN also focused on our fundraising initiatives, such as hosting several community events at our charity shop, our CEO ran a half marathon to raise funds, several of our past families also reached out to make donations and grants directly or through corporate sponsorship programs and were delighted to receive £30,780 in various donations and grants throughout the year. Our charity shop continues to support SOS!SEN and generates a surplus which allows us to offer many services for free.

Our expenditure:

Total expenditure increased by £117,987 (52%). The expenditure throughout the year increased from £226,368 in the last accounts to £344,355. The increase in expenditure was due to the charity's expansion, increased staffing levels and various repairs to the charity shop.

Our surplus:

This resulted in the charity delivering a surplus of £72,046; this surplus is a slight decrease on the previous financial year (£82,905). Despite the slight decrease in surplus, we have seen an increase in staffing and geographical reach to areas such as Birmingham and Bristol.

SOS!SEN has a financial strategy in place for 2025 to enhance our revenue through fundraising, paid-for-services and our charity shop.

SOS! SPECIAL EDUCATIONAL NEEDS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

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 such as Advice Centres or the PAP Letters Project.

The unrestricted funds of the Charity as of 30th September 2024 totaled £240,283.

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 30th September 2025 is £203,382. The reserves held as on 30th September 2024 represent 7.6 months of budgeted expenditure increasing to 8 months at the end of the coming financial year.

The Board of Trustees reviews the Charity's reserves policy regularly and at least annually. The Finance Committee has agreed that the budget allows for 2 additional months of reserves by the end of the year but intends to consider the creation of a financial support plan for families that need our support and cannot afford it. We will also be reviewing the financial impact of the year and will ensure the following year's reserves are maintained at 6 months only by re-investing in the charity's output to families.

Structure, governance and management

The charity is a company limited by guarantee and is governed by a board of trustees, supported by its founders, who are tasked to ensure that the charity continues on the path of achieving its mission. The Board has oversight of the CEO's strategic remit to lead other members of the team including:

Legal Officer
Operations Manager
Fundraising Manager
Volunteer Coordinator
Administrator
Charity Shop Manager
Deputy Charity Shop Manager

The Volunteer Coordinator oversees the recruitment, training and roles of volunteers involved in advisory output, and the Charity Shop Manager similarly oversees the same for charity shop volunteers.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

G Cust	(Appointed 17 May 2024)
J Goh	
P Bridgeland	(Resigned 15 December 2024)
S Bull	
C Collison	
J Haines	
S Kestle	(Appointed 12 July 2024)
S Moreau	(Resigned 19 November 2024)
P Tonks	
M Wheal	
A Foster	(Appointed 12 March 2024 and resigned 17 September 2024)
L O'Connor	(Resigned 7 November 2023)

SOS! SPECIAL EDUCATIONAL NEEDS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Recruitment and appointment of trustees

New potential trustees are identified by advertising the position through our contacts by email, social media and the website.

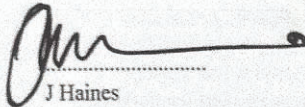
All applications are considered by a senior trustee before an invitation for interview is issued. We use a two stage interviewing procedure. The first stage interview is scored using an agreed set of competencies relevant to the role and always supported by (at least) 2 Trustees. Second stage interview usually supported by our HR lead Trustee and either Chair/Vice Chair.

References are obtained for any proposed trustee and the final nomination is required to attend a board meeting before the appointment is approved by the full board.

Other matters

Founder members:
Marion Strudwick
Martin Dean

The trustees' report was approved by the Board of Trustees.



.....
J Haines
Trustee

Date: 12.2.25.....

SOS! SPECIAL EDUCATIONAL NEEDS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SOS! SPECIAL EDUCATIONAL NEEDS

I report to the trustees on my examination of the financial statements of SOS! Special Educational Needs (the charity) for the year ended 30 September 2024.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Darren Harding ACA FCCA DChA

Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 21 February 2025

SOS! SPECIAL EDUCATIONAL NEEDS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	30,780	154,725	185,505	39,870	84,000	123,870
Charitable activities	4	84,448	-	84,448	38,055	-	38,055
Other trading activities	5	143,864	-	143,864	146,317	-	146,317
Investments	6	2,584	-	2,584	973	58	1,031
Total income		<u>261,676</u>	<u>154,725</u>	<u>416,401</u>	<u>225,215</u>	<u>84,058</u>	<u>309,273</u>
Expenditure on:							
Raising funds	7	116,327	-	116,327	98,093	575	98,668
Charitable activities	8	88,484	139,544	228,028	74,430	53,270	127,700
Total expenditure		<u>204,811</u>	<u>139,544</u>	<u>344,355</u>	<u>172,523</u>	<u>53,845</u>	<u>226,368</u>
Net income		56,865	15,181	72,046	52,692	30,213	82,905
Transfers between funds		(10,637)	10,637	-	-	-	-
Net movement in funds	10	46,228	25,818	72,046	52,692	30,213	82,905
Reconciliation of funds:							
Fund balances at 1 October 2023		194,055	74,670	268,725	141,363	44,457	185,820
Fund balances at 30 September 2024		<u>240,283</u>	<u>100,488</u>	<u>340,771</u>	<u>194,055</u>	<u>74,670</u>	<u>268,725</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SOS! SPECIAL EDUCATIONAL NEEDS

BALANCE SHEET

AS AT 30 SEPTEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		138		267
Current assets					
Debtors	15	15,764		18,683	
Cash at bank and in hand		334,443		252,222	
		<u>350,207</u>		<u>270,905</u>	
Creditors: amounts falling due within one year	16	<u>(9,574)</u>		<u>(2,447)</u>	
Net current assets			340,633		268,458
Total assets less current liabilities			<u>340,771</u>		<u>268,725</u>
The funds of the charity					
Restricted income funds	18		100,488		74,670
Unrestricted funds	19		240,283		194,055
			<u>340,771</u>		<u>268,725</u>

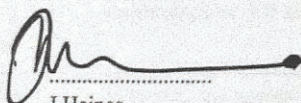
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the trustees on 12.02.2025



J Haines
Trustee

Company registration number 08634406 (England and Wales)

SOS! SPECIAL EDUCATIONAL NEEDS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

Charity information

SOS! Special Educational Needs is a private company limited by guarantee incorporated in England and Wales. The registered office is 92 Central Road, Worcester Park, Surrey, KT4 8HU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants are recognised in the year in which the charity becomes entitled to them.

Income from trading activities includes income from goods donated to the shop to be sold on and is recognised when the goods are sold.

Income from charitable activities relates to services provided to families and is recognised when the charity is entitled to the income.

SOS! SPECIAL EDUCATIONAL NEEDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	4 years straight line
Fixtures and fittings	4 years straight line
Computers	4 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

SOS! SPECIAL EDUCATIONAL NEEDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	25,780	-	25,780	27,870	-	27,870
Grants	5,000	154,725	159,725	12,000	84,000	96,000
	<u>30,780</u>	<u>154,725</u>	<u>185,505</u>	<u>39,870</u>	<u>84,000</u>	<u>123,870</u>

SOS! SPECIAL EDUCATIONAL NEEDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Special educational needs services		
Sales of goods and services	84,448	36,889
Other income	-	1,166
	<u>84,448</u>	<u>38,055</u>

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Shop income	<u>143,864</u>	<u>146,317</u>

6 Income from investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Interest receivable	<u>2,584</u>	<u>-</u>	<u>2,584</u>	<u>973</u>	<u>58</u>	<u>1,031</u>

SOS! SPECIAL EDUCATIONAL NEEDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fundraising and publicity						
Advertising	-	-	-	570	575	1,145
Staff costs	8,313	-	8,313	-	-	-
	<u>8,313</u>	<u>-</u>	<u>8,313</u>	<u>570</u>	<u>575</u>	<u>1,145</u>
Trading costs						
Operating charity shops	66,069	-	66,069	59,986	-	59,986
Staff costs	41,945	-	41,945	37,537	-	37,537
	<u>108,014</u>	<u>-</u>	<u>108,014</u>	<u>97,523</u>	<u>-</u>	<u>97,523</u>
Total costs	<u>116,327</u>	<u>-</u>	<u>116,327</u>	<u>98,093</u>	<u>575</u>	<u>98,668</u>

8 Expenditure on charitable activities

	Special educational needs services 2024 £	Special educational needs services 2023 £
Direct costs		
Staff costs	180,218	92,045
Depreciation and impairment	129	128
Room hire	3,741	1,257
Other staff costs	5,535	6,197
Travelling	2,033	215
Events	1,510	-
	<u>193,166</u>	<u>99,842</u>
Share of support and governance costs (see note 9)		
Support	29,200	24,852
Governance	5,662	3,006
	<u>228,028</u>	<u>127,700</u>
Analysis by fund		
Unrestricted funds	88,484	74,430
Restricted funds	139,544	53,270
	<u>228,028</u>	<u>127,700</u>

SOS! SPECIAL EDUCATIONAL NEEDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

9 Support costs allocated to activities

	2024 £	2023 £
Subscriptions	397	402
Printing, postage & stationery	1,281	942
Sundry expenses	966	128
Insurance	1,778	1,317
IT software & consumables	8,398	19,393
Rent	12,155	-
Repairs & maintenance	509	-
Telephone & internet	3,716	2,670
Governance costs	5,662	3,006
	<u>34,862</u>	<u>27,858</u>
Analysed between:		
Special educational needs services	<u>34,862</u>	<u>27,858</u>

	2024 £	2023 £
Governance costs comprise:		
Independent Examination fees	3,971	2,300
Legal and professional	1,040	302
Bank charges	651	404
	<u>5,662</u>	<u>3,006</u>

10 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,971	2,300
Depreciation of owned tangible fixed assets	129	128
	<u></u>	<u></u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
9	7
<u></u>	<u></u>

SOS! SPECIAL EDUCATIONAL NEEDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

12 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	212,077	123,572
Social security costs	15,004	4,694
Other pension costs	3,395	1,316
	<u>230,476</u>	<u>129,582</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	<u>100,562</u>	<u>95,328</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 October 2023	6,057	140	374	6,571
Disposals	(6,057)	-	-	(6,057)
	<u>-</u>	<u>140</u>	<u>374</u>	<u>514</u>
At 30 September 2024	-	140	374	514
Depreciation and impairment				
At 1 October 2023	6,057	60	187	6,304
Depreciation charged in the year	-	35	94	129
Eliminated in respect of disposals	(6,057)	-	-	(6,057)
	<u>-</u>	<u>95</u>	<u>281</u>	<u>376</u>
At 30 September 2024	-	95	281	376
Carrying amount				
At 30 September 2024	<u>-</u>	<u>45</u>	<u>93</u>	<u>138</u>
At 30 September 2023	<u>-</u>	<u>80</u>	<u>187</u>	<u>267</u>

SOS! SPECIAL EDUCATIONAL NEEDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

15 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	1,680	2,310
Other debtors	9,113	16,373
Prepayments	4,971	-
	<u>15,764</u>	<u>18,683</u>

16 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	4,556	-
Trade creditors	480	-
Other creditors	675	374
Accruals	3,863	2,073
	<u>9,574</u>	<u>2,447</u>

17 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>3,395</u>	<u>1,316</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

SOS! SPECIAL EDUCATIONAL NEEDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 October 2023 £	Incoming resources £	Resources expended £	Transfers £	At 30 September 2024 £
Goldman Sachs Fund	19,544	75,000	(54,946)	-	39,598
Baring Foundation Fund	55,126	54,000	(75,600)	10,637	44,163
29 May 1961 Trust Fund	-	5,000	(3,141)	-	1,859
Alan Edward Higgs Charity Fund	-	5,000	(2,594)	-	2,406
The Lawson Trust Fund	-	5,000	(1,598)	-	3,402
CB & HH Taylor Fund	-	1,000	(459)	-	541
Shanley Foundation Fund	-	2,000	(580)	-	1,420
The Van Neste Foundation Fund	-	7,725	(626)	-	7,099
	<u>74,670</u>	<u>154,725</u>	<u>(139,544)</u>	<u>10,637</u>	<u>100,488</u>

Previous year:	At 1 October 2022 £	Incoming resources £	Resources expended £	Transfers £	At 30 September 2023 £
Goldman Sachs Fund	-	30,058	(10,514)	-	19,544
Baring Foundation Fund	44,457	54,000	(43,331)	-	55,126
	<u>44,457</u>	<u>84,058</u>	<u>53,845</u>	<u>-</u>	<u>74,670</u>

Details of the restricted funds can be found on pages 3 and 4 of the Trustees' report.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2023 £	Incoming resources £	Resources expended £	Transfers £	At 30 September 2024 £
General funds	<u>194,055</u>	<u>261,676</u>	<u>(204,811)</u>	<u>(10,637)</u>	<u>240,283</u>
Previous year:	At 1 October 2022 £	Incoming resources £	Resources expended £	Transfers £	At 30 September 2023 £
General funds	<u>141,363</u>	<u>225,215</u>	<u>(172,523)</u>	<u>-</u>	<u>194,055</u>

SOS! SPECIAL EDUCATIONAL NEEDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 September 2024:			
Tangible assets	138	-	138
Current assets/(liabilities)	240,145	100,488	340,633
	<u>240,283</u>	<u>100,488</u>	<u>340,771</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 30 September 2023:			
Tangible assets	267	-	267
Current assets/(liabilities)	193,788	74,670	268,458
	<u>194,055</u>	<u>74,670</u>	<u>268,725</u>

21 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	28,467	28,467
Between two and five years	75,084	91,700
In over five years	-	11,850
	<u>103,551</u>	<u>132,017</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

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