



Annual Report 2022

Includes Report & Accounts for
year ended 31 October 2022

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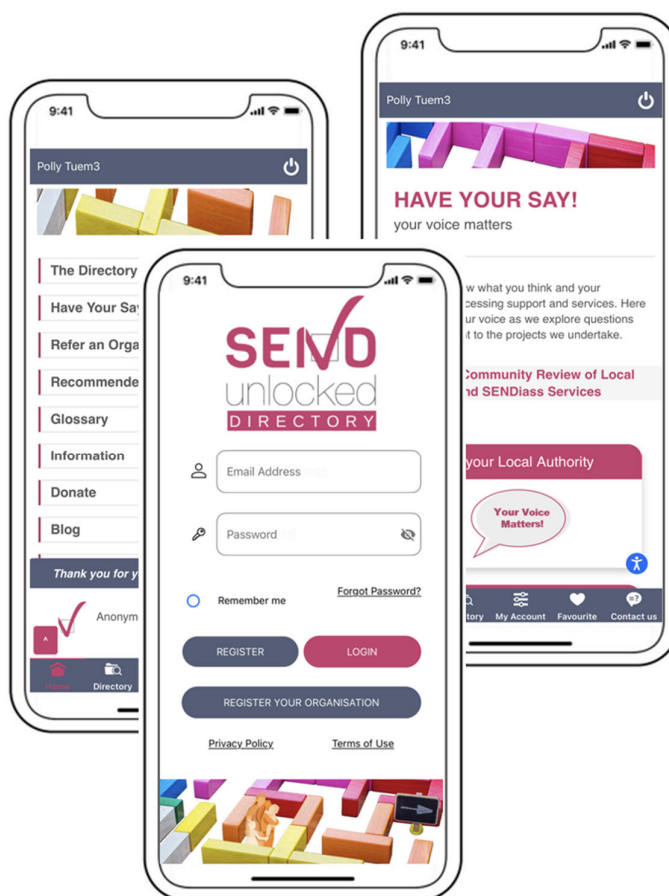
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Proud to be on board with
this brilliant initiative.

A Registered Organisation

It's amazing -
like having a
support system
in your pocket

A Parent



'It immediately excited me to hear someone
is working to create a clear overview and
pathway through the confusion of SEND
support.'

A Head Teacher

Chairman of the Board of Trustees

Post pandemic, we all came out of lockdown to a world struggling with a cost-of-living crisis, a new war in Europe and both charitable and public sector organisations struggling even more to deliver services.

At the end of SEND unlocked's second year I am proud to say we are further along our aims to becoming part of the solution. The SEND unlocked Directory is live for organisation registrations and it is wonderful to see so many coming on board.

On behalf of my fellow Trustees, I must thank our amazing donors and our extremely hard-working team who have demonstrated that progress can be made in spite of the many challenges that affect all of us.

As a board, we have a number of key priorities over the course of the next year to support growth of the organisation and safeguard the positive impact of our services:

Creating strong financial foundations to ensure the long-term viability of the organisation, which we recognise will be made more difficult by the ongoing pandemic, as well as continuing to build our reserves. Board of Trustee and Team development, and most importantly the effective launch and continued development of the SEND unlocked Directory itself.

This has been a hard year, fundraising has been difficult, raising awareness for the service without any extra marketing budget and as we are only just in the early launch stages of our services, limited case studies to evidence need to encourage engagement.

We have an immense job ahead of us over the course of the next few years, with some exciting goals, but at the heart of our work is the individual – the child who needs support to access education, the young adult who just wants to have the same access as other people their age to employment opportunities, the parents and carers whose mental health is being impacted negatively by the services, created to provide support.

We look ahead to another year of dedication and continued development of our services to support the SEND community.



Malcolm Jones
Chairman



Who are SEND unlocked?

OUR VISION

An effective and simple structure of support accessible to all who need it.

OUR MISSION – to be part of the solution

To deliver the innovative user-friendly SEND unlocked Directory, providing information, advice and guidance for accessing the wide range of support, services and opportunities, available to the whole diverse disabled community.



WHO WE SUPPORT

*SEND: Special Educational Needs and Disabilities, is often identified as relevant only to children. Our name derives from our starting point as SEND Parents, but once we got started, limiting our work to any specific age group seemed ridiculous.

SEND unlocked's service is for any person of any age, with any disability, for parents and carers, and alongside this for sector professionals who provide care, support, services, products or opportunities across the SEND sector..

DID YOU KNOW?



It is estimated that 80% of children with dyslexia go undiagnosed throughout their school career.



Children with special educational needs and disabilities account for almost two-thirds of all school exclusions.



Average rate of employment for those with Disabilities is 53% - Autistic people face highest rates of unemployment of all disabled groups with just 21% being employed.

CEO

Operational Report

This has been an exciting, successful and exhausting year. A year of trials, tribulations, great highs and lows.

As I write the pandemic has evolved into the cost of living crisis, impacting service delivery and increasing difficulties for families across areas such as education, health, mental health, social care, employment, finance and isolation. We are such a small team, working from home and knowing how much we will be able to achieve when we're in a position to grow our team, maximising on support and time to deliver is frustrating, our families need us and we're playing catch up. But it is also exciting to see how far we've come – we're now sitting in Stage 3 of the original development plan.

Due to funding issues our development has been slower than expected, but we were able to launch, both the new website and Organisation Registration. The key strength of our delivery model is that we work in modules. It allows us the flexibility to slow down or speed up based on available income.

Our Salesforce development has continued with the incredible gift from our developer of his time, free of charge, which has continued the boost to our Programme Delivery. Placing a financial value to such a gift in kind is not difficult, but the value to us as an organisation has been immense. Delivery of the SEND unlocked Directory was originally expected to be 18 months to 2 years from the start of the development. However, working and developing the core platform together we achieved launch of Organisation Registration faster than expected. We have made the decision to delay the User Registration to the autumn to happen in line with the launch of the app as it became clear that the app was going to be vital to user engagement and access.

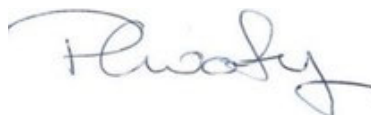
Over the coming year we have some very specific challenges:

Firstly, we need to continue to ensure that the families we are aiming to support are at the heart of everything we do, and every decision we make.

Second, is marketing. Due to budget constraints, we have struggled to raise awareness for the charity, both to support growth of fundraising and to reach out to the families we aim to support.

Third, continued development of the SEND unlocked Directory. This sits at the core of our programme delivery and is vital to all areas of the success of our support. Continued growth of the organisation registration on the directory is going to be a priority going forward.

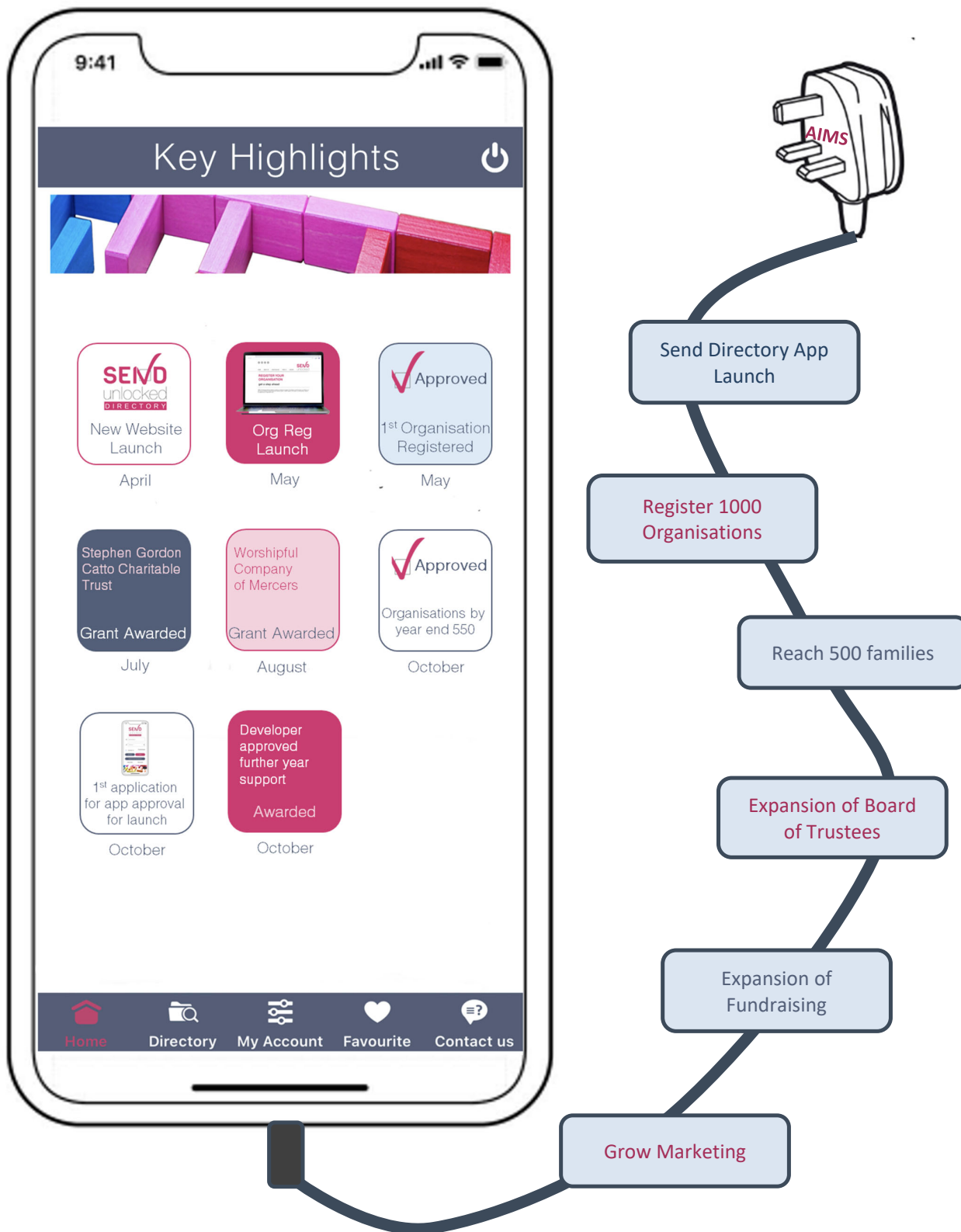
We have a huge year ahead and your continued support is much appreciated.



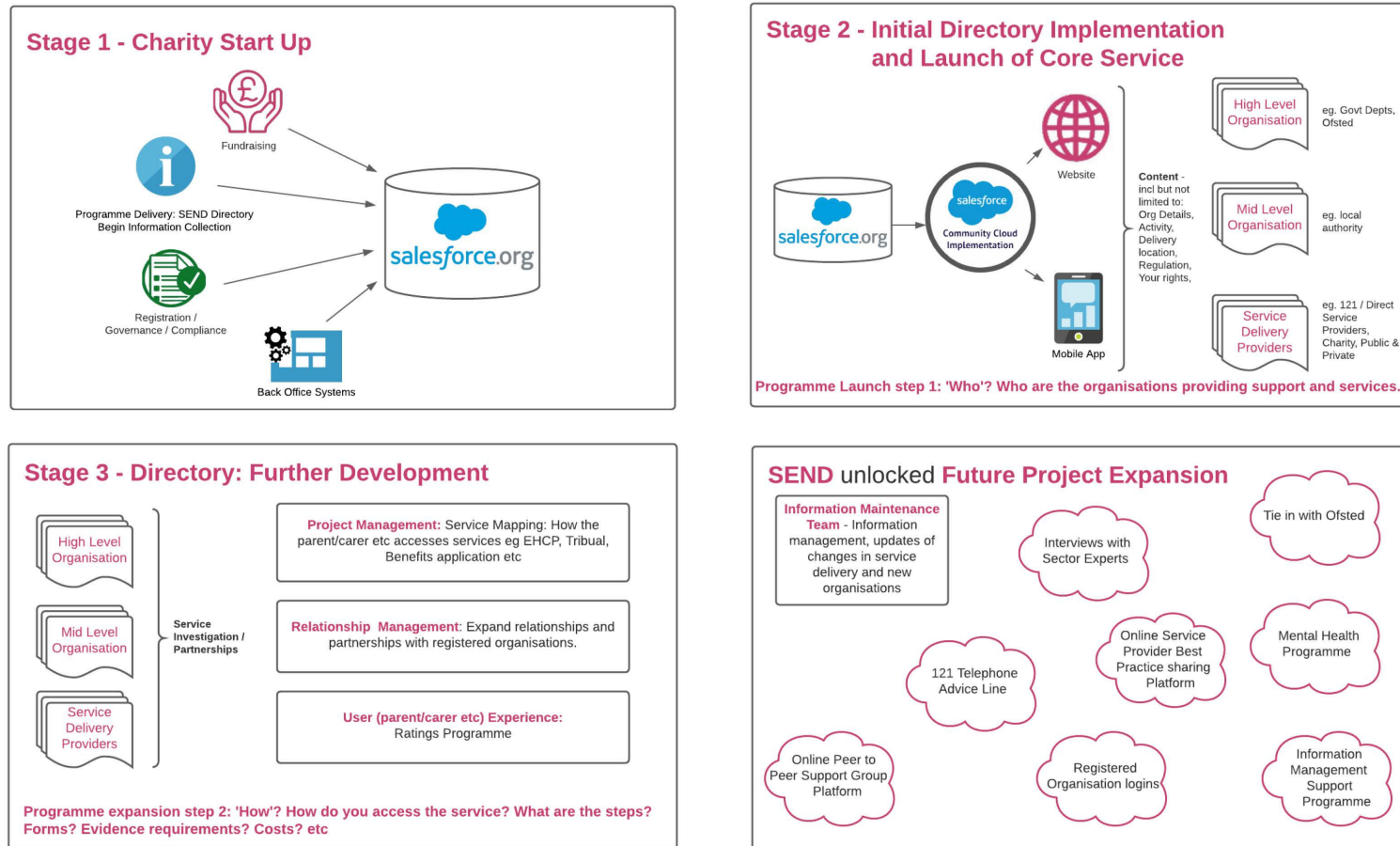
Polly Elworthy
CEO



Key Highlights & Future Aims



SEND unlocked Organisation Development and Implementation Plan



- **Speed of Delivery is dependent upon fundraising:** Initial fundraising goal will allow us to launch Stage 2 within 12 - 18 months.
- In our first year Send unlocked have budgeted to raise £285,000 which takes into account running costs (incl Staff), IT development and building required reserves.
- Systems and content will be designed to the user (Simple design and language is vital – translating Govt and Corporate 'speak').
- **SEND unlocked** is not a campaigning organisation. We will use fact, not opinion, to provide current, practical and relevant information to support our beneficiaries.
- **Salesforce.org** is a fully customisable customer relationship management solution that brings charities, donors and beneficiaries together. It is powerful technology which provides solutions tailored to maximize social impact by helping nonprofits operate efficiently, raise funds, and deliver effective programmes.

Fundraising Report

The cost-of-living crisis has had a huge impact on Charities. Alongside the concerns about reduced donations, increased prices and staff retention, the value of monies charities do possess has also gone down in value. Previous calculations on operating costs that produced forecasts won't line up either, thanks to the now decreased value of the pound and the rising costs.

We started our work in a climate that has led to extensive change for the country.

With our family first approach, our CEO devoted her time to building the foundations required for the SEND unlocked Directory, programme delivery had to remain her priority. Therefore, the Trustees have taken the lead on our fundraising. With our limited funds, we've also been limited in spreading the word of our service to be able to raise awareness for the charity.

In spite of everything, we had some success with Trust and Foundations, some generous gifts in kind and our small group of supporters have been generous with their donations. We can celebrate our performance as we did enough to support our minimal staff and our programme delivery build.

As we look to the future it is vital that we are bold with our fundraising strategy, that we

explore multiple income streams and we are excited to see what we are able to achieve over the next year, once we have completed the launch of the SEND unlocked Directory.

As a charity we cannot exist without the generosity afforded us by our donors and grant funders, who can be assured that, not only is SEND unlocked being built on solid foundations, but also be confident that their support will be used to improve the lives of those with Special Educational Needs and Disabilities across the country.

On behalf of the entire SEND unlocked team, thank you for the support you have provided so far. I would like to invite you to continue to follow our work and be a part of the next exciting steps in our pathway through the SEND maze.

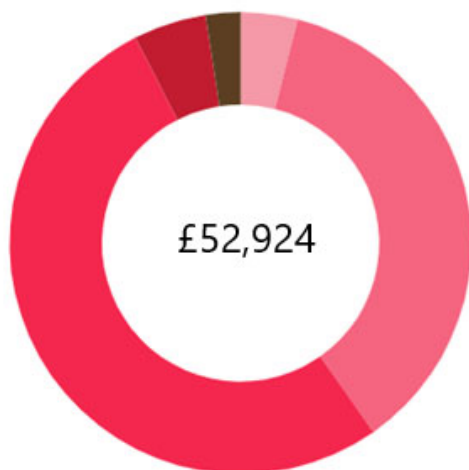


Malcolm Jones
Chair

How we raised and spent your money

Income

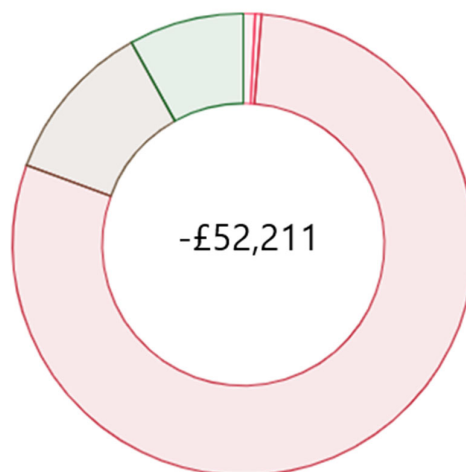
Sum of Income Amount



Matching Gift
Grant
In-Kind Gift
Donation
Corporate & HNW

Programme Delivery

Sum of Total applied

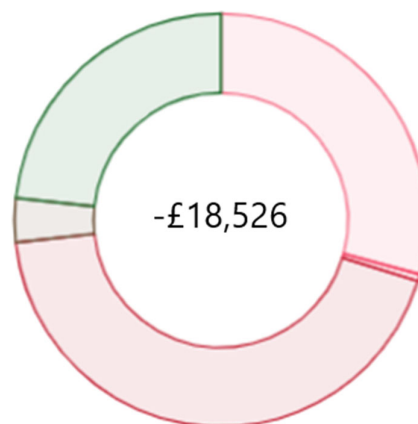


DI01 Programme Delivery - Research: Informati...
DI02 Programme Delivery - General Support/Pr...
DI03 Programme Delivery - IT Development
DI04 Programme Delivery - IT Licencing
DI06 Programme Delivery - Data Security

Running Costs

Sum of Total applied

SU02_Central_Office
SU03_Fundraising_Department
SU04_Finance_Department
SU05_IT_Department
SU06_Marketing_Department



Trustees Annual Report

Period Ending 31 October 2022

SEND unlocked (SEND UNLOCKED) is a Charity which operates as a Charitable Incorporated Organisation, registered on 9 November 2020, Charity Commission Registration number: 1192229 and is governed by its Constitution.

Cost of Living

The dynamics of the pandemic during 2020 and 2021 with the additional impact of the invasion of Ukraine earlier this year the resultant cost of living crisis has clearly tested the Charity Sector further. SEND unlocked (SEND UNLOCKED) though impacted sorely, have continued to push forward as families were suffering even more due to the impact on services.

The decision to set up offices has been delayed indefinitely as an unnecessary cost, and staff supported safe working from home, using our cloud based IT services, with Teams and Zoom to manage communication.

Whilst the Charitable programmes have continued in development, and staff were able to easily work from home, these events have impacted the ability to fundraise so the reliance has been on grant funding, In Kind Gifts and individual donors.

Recognising the risks within the forward environment, a robust 2 year plan has been created with three key initiatives:

- ◆ Establish a flexible and agile fundraising approach
- ◆ Develop a Marketing strategy to create innovative fundraising approaches
- ◆ Build a national footprint through a volunteer programme and parent/carers advisory board

The Trustees continue to monitor the risks but, through the hard-work and agility of the team, are delighted that the Charity has pushed forward.

Financial Review

Overview

In 2022, the Charity reports a surplus, to move into our second year. Unrestricted fund income totalled £47,924 during 2021/22, unrestricted

expenditure totalled £65,737.

Our ability to run fundraising events, like other Charities, were impacted through 2021/22 and income was limited to generous grants and individual donations.

We also received an exceptional gift in kind from our developer of his time, which has given our Programme Delivery build an immense boost.

The Charity acknowledges the support received from its partners and key funders, especially the Stephen Gordon Catto Charitable Trust, The Mercers company and Aung Htet.

Going Concern

Raising income through community fundraising and events will continue to be a significant challenge SEND unlocked will continue to adopt careful financial management whilst we launch our service to our beneficiaries.

Given the uncertainty within the current environment, and without the benefit of multiyear historic accounts, the Board has taken an aspirational view of income generation in the 12-month outlook which would allow us growth of our programme delivery at a median level. Due to our modular approach to programme delivery, we can be agile and flexible with our work and can slow our progress or speed it up dependent upon income without negative impact on our ability to continue our service.

The Board of Trustees has considered the ability of the Charity to continue as a going concern. They have reviewed budgets, management accounts and cash flow forecasts for 2022/23, and have concluded that, though a difficult few years may be ahead, the Charity will have resources to continue operations for the foreseeable future.

Accordingly, the Board believe that going concern basis remains the appropriate basis on which to prepare the financial statements.

Reserves Policy

The Charity's target policy on reserves is to hold 6-months operational costs and 3 months administrative expenditure in the event of a wind

down situation. As a new organisation, still growing, this is estimated at £20k for 22/23. At 31 October 2022 free reserves amounted to £3,395.

Considering challenging conditions since 2020, it is evident that demand across the SEND sector has never been higher; that raising income to deliver our programme to support families to access these services through normal fundraising events will continue to be a challenge in 2022/23 and therefore we will continue to need support from both existing and new funders to navigate this.

Fundraising

SEND unlocked complies with the Fundraising Regulators standards and has committed to treat all donors in a legal, open, honest and respectful way. Vulnerable people are protected by ensuring the adherence to these standards. No agencies were employed in 2020/21 to raise funds from the public. There were no formal complaints relating to fundraising in 2020. The General Data Protection Regulations were successfully implemented.

SEND unlocked currently generates funds from two core streams: Voluntary Income and Trusts & Foundations. Furthermore, the Charity recognises that to create a sustainable entity which operates in the best long-term interests of their beneficiaries, a strategic aim must be to strike a balance between each of the income streams such that they do not become overly reliant upon any one source of funds.

Voluntary income: This source of funding is where an individual, groups of individuals or an organisation has made a conscious decision to donate, sponsor or participate in raising funds to support the Charity. Voluntary income encompasses income generated from corporate UK, major donors, schools and community fundraising.

Trusts and Foundations: This relates to income generated from grant giving Trusts & Foundations whose aim, via their own criteria and objectives, support those who sit within SEND UNLOCKED's objects. Funding may be restricted for a specific purpose; or, it can also be unrestricted and utilised as the Charity sees fit at any given time. The Charity regularly applies for funds from Trusts & Foundations, who focus on Special

Educational Needs and Disabilities, as well as those who focus on wider aspects of society.

The approach to fundraising is one of agility and relationship management, recognising the difficult economic environment following the pandemic and that multi-year funding provides a greater degree of income certainty to ensure the continued delivery of our programmes. We seek to develop long-term relationships with both corporate partners as well as via grant giving trusts and major donors.

Fundraising has been lead by the Board of Trustees in our second year, to ensure the focus of the CEO could be on the creation of our delivery programmes.

Future Plans

During our first year, the focus of the Charity was the build of the SEND unlocked Directory, the platform at the centre of the charities delivery programme. Our second year has continued with development, moved into testing and initial launch, with a focus on population of the Directory with supporting organisations. This is a sector where people feel always pushed to the 'bottom of the pile' and it was vital to SEND unlocked that our innovative IT platform, was using only the best technology to ensure excellent delivery of service.

In 2023 we will be expanding information gathering on identification of need across the sector using tools such as the 'Have Your Say' area on the SEND Directory to support beneficiaries to comment on the issues that impact them and the projects we take forward.

We will be aiming to expand our team to enable us to move onto the next phase of the delivery programmes. Our next project under consideration is our First Steps advice project – timing will be dependent upon income.

Leadership & Purpose

We have a small, engaged Board of Trustees with a diverse range of skills, which we are looking to expand in our third year. Specific areas of expertise and experience we will be looking to expand upon are Marketing, IT, Finance, Politics as well as sector specific knowledge within Education,

Health and Social Care.

The Board membership is detailed on page 15. The Board periodically reviews the organisation's charitable purpose and the Board together with the executive are responsible for the development and delivery of the Strategy.

Our Vision, Mission and Values

Our charitable purpose is clearly communicated in our articles of association and throughout our internal and external communications to staff, beneficiaries and supporters.

The Objects of the Charity are:

FOR THE PUBLIC BENEFIT TO RELIEVE THE NEEDS OF THOSE WITH SPECIAL EDUCATIONAL NEEDS AND DISABILITIES, THEIR CARERS AND FAMILIES, TO ASSIST THEM IN ACCESSING THE SUPPORT THEY NEED WHETHER THAT IS FOR EDUCATION, SOCIAL CARE, MENTAL AND PHYSICAL HEALTHCARE OR ANY OTHER SUPPORT SERVICES AND TO COLLABORATE RESEARCH ON THE SECTOR TO PROMOTE TRANSPARENCY AND IMPROVEMENT OF SERVICE DELIVERY, BY ANY MEANS AS THE TRUSTEES DETERMINE.

Our Vision

An effective and simple structure of support across education, health and social care, which is accessible to all who need it.

Our Mission

1. To improve access to support by providing the necessary information and tools to support families, carers and individuals with additional needs and disabilities to identify what is available to them and assist them in navigating complex application processes on their own.
2. To empower families, carers and individuals with additional needs and disabilities to take back control of their lives.
3. To promote physical and mental health as a priority for families dealing with these challenges which often also have financial and emotional implications.
4. To affect change by working with schools, local authorities and government to create more effective service delivery and improve laws, by improving knowledge, accountability,

transparency and understanding of process and providing a platform for families to be included in the conversation.

5. To promote the idea that effective support to people with additional needs and disabilities is beneficial to all. That effective social inclusion, in particular but without limitation of the UK, who are excluded from society or parts of society as a result of their disability, is necessary for society to flourish.

Our Values

The values of our organisation are:

Support first: People are working harder and longer in today's world just to get by, when other needs are identified this can add financial, emotional and time difficulties to already busy lives, increasing stress and affecting physical and mental health. Our key aim is to ensure the individual and their family come first in everything we do. To support streamlining and simplification of access to services which ensures those who need help receive it.

Collaboration: We believe effective and collaborative working across the sector is the most effective way to affect change, this includes working with families, schools, local authority, government, charities and businesses.

Honesty, integrity, transparency & accountability: We aim to improve access to process and delivery of service for both users and service delivery providers by offering honest and transparent information to all parties.

Creativity and Innovation: We believe the implementation of innovative and creative solutions is necessary to the improvement of service delivery. The world has changed, and systems and processes need to change with it.

Knowledge: We believe knowledge is power. Families require knowledge to access support, organisations require knowledge to improve services.

These values are incorporated in our strategy, management approach, day to day working and staff engagement throughout SEND UNLOCKED.

Governance

SEND unlocked Trustees and management are committed to conducting business in an ethical, fair, and transparent manner in line with the Charity Governance Code. We have a governance framework in place and are committed to fostering a culture of compliance that values integrity, accountability, and continuous improvement.

Safeguarding

Creating a safe and welcoming environment, where everyone is respected and valued, is at the heart of safeguarding. SEND UNLOCKED believes that everyone we come into contact with, regardless of age, sex, sexual orientation, gender, disability, ethnic origin or religion has the right to be protected from all forms of harm, abuse, neglect and exploitation. All staff and workers who come into direct contact with vulnerable adults must undertake training on the subject of safeguarding.

Conflicts of interest

The Board has adopted procedures for the identification, authorisation (where appropriate) and monitoring of situations which may give rise to a conflict of interest. Existing situations are recorded in a Conflict of Interests register, reviewed by the CEO at least annually.

Decision-Making, Risk and Control

Decision-making and control - Day-to-day management and the implementation of strategies agreed by the Board are delegated to the CEO. A formal delegation of authority is in place that sets out the powers that are reserved to the Board and those that are delegated to the CEO.

The annually approved budget details the funding requirement of our programme and this is reviewed quarterly at Board meetings. The trustees review the activities and the support given to families.

Policies

The Board and management have established controls and policies that are designed to safeguard the Charity's interests and the integrity of its reporting. These include accounting, financial reporting, safety and sustainability and other internal control policies and procedures which are directed at monitoring whether the company complies with regulatory requirements.

Risk Management

The Board of Trustees accept that in managing the Charity and delivering its services there is an

inherent level of risk. To manage the risk, the Trustees have established procedures and a system of review to ensure that the level of risk is acceptable and that the controls are working. The day-to-day management of the Charity's risk management process lies with the executive team who are responsible for implementing risk management policies. Additionally, they identify and evaluate any significant risks which the Charity may face and make recommendations to the Board. The risks are reviewed by the Board at each meeting and actions initiated to mitigate the risk.

The Board considers the following to be the main risks for SEND unlocked, and consider the following actions mitigate the risks.

1. **Failure to achieve funding levels required.** The Charity is focused on building reserves over the short to medium term to ensure that its programme can operate for a minimum of six months.
2. **Vulnerability of SEND UNLOCKED families.** The Charity acknowledges that a number of its beneficiaries are highly vulnerable and are at risk on occasions to themselves and others. SEND unlocked do not currently offer any face to face or 121 services so will not have access to any information to identify this. However, to ensure safe access to our online programme, the SEND Directory, we have detailed conduct rules, procedures and practices to ensure beneficiaries are able to access our services safely, and be aware of emergency services where they can access support.
3. **Reputational risk from adverse publicity.** SEND UNLOCKED aims to have a strong media profile, and the Trustees are aware of the impact of negative news surrounding the Charity.

Board Effectiveness

Through our registration and first year the Board had a scheduled meeting once a quarter with the executive team to oversee the operations of the Charity and additional ad hoc meetings as required. Trustees receive comprehensive papers in advance of the Board meetings. Directors also receive regular updates in relation to key issues facing the Charity from time to time when a Board

meeting is not scheduled.

SEND UNLOCKED is committed to ensuring that the composition of the Board continues to comprise Trustees who, through occupation, employment or otherwise have special knowledge of the area of benefit, or who are otherwise able by virtue of their personal or professional qualifications or experience, to make a contribution to the pursuit of the objects of the charity.

The Trustee appointment process, pre-requisites and maximum term is detailed the Constitution. All Trustees undergo a focused induction process on both the Charity's Activities and their legal role and responsibilities as a Trustee.

All new trustees are provided with:

- ◆ The Memorandum and Articles of Association.
- ◆ The Latest financial statements of the charity
- ◆ Details of the Charity Commission guidance notes The Essential Trustee 'What you need to know, what you need to do.'

At the time of these accounts being created, the Board membership is as follows:

Malcolm Jones (Chair)

Malcolm spent much of his life working in property management, housing and hospitality. Combining his years of knowledge and experience, Malcolm was Managing Director for 15 years, advising and supporting Business Start-Ups.

Dr Fern-Chantele Carter CMgr (FCIM) (Trustee)

Fern is Head of Policy and Compliance, Responsible and Accountable Officer, RSL Awards, Non-executive director for Ignite Quals, and the Strategic Adviser on Policy and Compliance for EduEco+.

Jason Hassam (Trustee)

Jason has had a varied career specialising in project management having worked for the military (Royal Navy and Army) and a range of government and non-government establishments. His core focus is in Finance and IT.

Angela Bedford (Trustee)

Angela runs the family business alongside her own practice as psychotherapeutic counsellor. She has a deep interest in neurodiversity and is also working towards her MSc with a goal of specialising in supporting young people.

Darren Burton (Trustee)

Darren is CEO of Burton & Co Industries Ltd, is a dynamic and innovative leader, with over 20 years' experience in the field of business and training development. He has worked across multiple industries, including finance, security, and healthcare.

Since the formation of the board on 1st November 2020 there have been 2 resignations from the Board due to conflict of interest, and 4 new additions to grow the board and add valuable expertise.

Equality, diversity and inclusion

We are an equal opportunities employer. Equal opportunity is about good employment practices which treat everyone fairly and equally and this means we are committed to ensuring that all employees, potential employees, workers and volunteers are treated no less favourably, and not unlawfully discriminated against, on the grounds of possessing a protected characteristic.

We aim to ensure that all employment decisions are taken without reference to irrelevant or discriminatory criteria, and we shall, at all times, strive to work within legislative requirements of the Equality Act 2010. No requirement or condition will be imposed upon individuals, which could disadvantage them, purely upon the grounds of protected characteristics.

Openness and accountability

The Board places great emphasis on communication and engagement with the Charity's stakeholders and is committed to providing transparent two-way communications.

These include:

- ◆ the Charity's website
- ◆ the Charity's Annual Report, which is available on the Charity's website.
- ◆ the Charity's newsletter which has been introduced
- ◆ an open and transparent process for tracking and handling complaints.

The Board sets the salary of the Chief Executive. The Chief Executive has taken a minimum salary to support the start up of the charity in it's first few years. In the future the Board will ensure levels of remuneration are similar to other charities operating in the same area and with

revenues that are comparable to SEND unlocked.

Public benefit

The Trustees confirm that in planning their activities for the year, they have taken due regard to the guidance published by the Charity Commission on public benefit and there is clear benefit reflected in the programmes run by the Charity.

True and Fair Override

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 rather than the Accounting and

Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent Examiner

M Proctor FCA DChA of Lovewell Blake LLP was appointed as independent examiner during the year and a resolution to reappoint him will be proposed in the ensuing year.

The Trustees' Report was approved by the Board and signed on their behalf by:



Malcom Jones

Chairman of the Board of Trustees
Date: 16/8/2023

Trustee Annual Report cont.

Period Ending 31 October 2022

The trustees present their report and the unaudited financial statements of the charity for the period ended 31 October 2022.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

Reference and Administrative Details

Registered charity name	SEND unlocked
Charity registration number	1192229
Principal office	26 Albert Street Holt Norfolk NR25 6HY

The trustees

The trustees who served during the period and at the date of approval were as follows:

Mr M Jones (Chair)
Mr M Moxon (Chair – resignation confirmed 27 March 2023)
Mrs S Jamieson (resignation confirmed 27 March 2023)
Dr F Carter (appointed 27 March 2023)
Mr J Hassam (appointed 27 March 2023)
Ms A Bedford (appointed 27 March 2023)
Mr D Burton (appointed 27 March 2023)

Independent examiner	Mark Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
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Bankers	Barclays Bank PLC Barclays Banking Leicester LE87 2BB
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Independent Examiner's Report

Period Ending 31 October 2022

SEND Unlocked

Independent examiner's report to the trustees of SEND Unlocked

Year ended 31 October 2022

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 October 2022 which comprise the statement of financial activities, statement of financial position and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Mark Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

17/08/2023

SEND Unlocked

Statement of financial activities

Year ended 31 October 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	47,924	5,000	52,924	59,798
Total income		<u>47,924</u>	<u>5,000</u>	<u>52,924</u>	<u>59,798</u>
Expenditure					
Charitable activities	5	65,737	5,000	70,737	38,590
Total expenditure		<u>65,737</u>	<u>5,000</u>	<u>70,737</u>	<u>38,590</u>
Net (expenditure)/income and net movement in funds		<u>(17,813)</u>	<u>—</u>	<u>(17,813)</u>	<u>21,208</u>
Reconciliation of funds					
Total funds brought forward		21,208	—	21,208	—
Total funds carried forward		<u>3,395</u>	<u>—</u>	<u>3,395</u>	<u>21,208</u>

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

The notes on pages 21 to 26 form part of these financial statements.

SEND Unlocked**Statement of financial position****31 October 2022**

	Note	2022 £	£	2021 £	£
Current assets					
Debtors	9	6,773		4,839	
Cash at bank and in hand		991		19,938	
		<u>7,764</u>		<u>24,777</u>	
Creditors: Amounts falling due within one year	10	<u>(4,369)</u>		<u>(3,569)</u>	
Net current assets			3,395		21,208
Total assets less current liabilities			<u>3,395</u>		<u>21,208</u>
Net assets			<u>3,395</u>		<u>21,208</u>
Funds of the charity					
Unrestricted funds			3,395		21,208
Total charity funds	12		<u>3,395</u>		<u>21,208</u>

These financial statements were approved by the board of trustees and authorised for issue on16/8/2023....., and are signed on behalf of the board by:



Mr M Jones (Chair)
Trustee

The notes on pages 21 to 26 form part of these financial statements.

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Notes to the financial statements

Year ended 31 October 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 26 Albert Street, Holt, Norfolk, NR25 6HY.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on a going concern basis under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the entity, and rounded to the nearest £.

The financial statements cover the period 1 November 2021 to 31 October 2022. The comparatives cover the period 9 November 2020 to 31 October 2021.

Going concern

The Board of Trustees has considered the ability of the Charity to continue as a going concern. They have reviewed budgets, management accounts and cash flow forecasts for 2022/23, and have concluded that the Charity will have adequate resources to continue operations for the foreseeable future. The Trustees anticipate that additional grant funding will be secured in 2022/23, and will carefully manage expenditure within the limits of the funds available.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

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Notes to the financial statements *(continued)*

Year ended 31 October 2022

3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income received by way of donations, legacies, grants and gifts is included in full in the Statement of Financial Activities when receivable.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash at bank

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less.

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Notes to the financial statements *(continued)*

Year ended 31 October 2022

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	2,190	–	2,190
Donated services	30,463	–	30,463
Gift aid	271	–	271
Gifts			
Gifts	–	–	–
Grants			
Grants	15,000	5,000	20,000
	<u>47,924</u>	<u>5,000</u>	<u>52,924</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	12,243	–	12,243
Donated services	13,440	–	13,440
Gift aid	1,065	–	1,065
Gifts			
Gifts	1,500	–	1,500
Grants			
Grants	31,550	–	31,550
	<u>59,798</u>	<u>–</u>	<u>59,798</u>

SEND Unlocked

Notes to the financial statements *(continued)*

Year ended 31 October 2022

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Wages and salaries	36,502	–	36,502
Computer costs	3,816	5,000	8,816
Telephone and broadband	770	–	770
Payroll charges	1,090	–	1,090
Travel and subsistence	–	–	–
Advertising and promotion	–	–	–
Printing, postage and stationery	408	–	408
IT development fees	22,100	–	22,100
PayPal charges	–	–	–
Sundry expenses	91	–	91
Governance costs	960	–	960
	<u>65,737</u>	<u>5,000</u>	<u>70,737</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Wages and salaries	20,832	–	20,832
Computer costs	1,180	–	1,180
Telephone and broadband	1,047	–	1,047
Payroll charges	530	–	530
Travel and subsistence	191	–	191
Advertising and promotion	10	–	10
Printing, postage and stationery	467	–	467
IT development fees	13,440	–	13,440
PayPal charges	44	–	44
Sundry expenses	9	–	9
Governance costs	840	–	840
	<u>38,590</u>	<u>–</u>	<u>38,590</u>

Analysis of governance costs

	Unrestricted Funds £	Total Funds 2021 £
Independent examination	<u>960</u>	<u>840</u>

6. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>960</u>	<u>840</u>

SEND Unlocked

Notes to the financial statements *(continued)*

Year ended 31 October 2022

7. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	33,632	20,832
Social security costs	2,424	–
Employer contributions to pension plans	446	–
	<u>36,502</u>	<u>20,832</u>

The average head count of employees during the year was 2 (2021: 1).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Key Management Personnel

The total amount paid to key management personnel in the year amounted to £27,700.

8. Trustee remuneration and expenses

No trustee has received remuneration or expenses during the period.

9. Debtors

	2022	2021
	£	£
Prepayments and accrued income	<u>6,773</u>	<u>4,839</u>

10. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	486	–
Accruals and deferred income	1,020	900
Social security and other taxes	2,863	2,669
	<u>4,369</u>	<u>3,569</u>

11. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £446 (2021: £Nil).

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Notes to the financial statements *(continued)*

Year ended 31 October 2022

12. Analysis of charitable funds

Unrestricted funds

	At 1 November 2021 £	Income £	Expenditure £	Transfers £	At 31 October 2022 £
General Funds	21,208	<u>47,924</u>	<u>(65,737)</u>	<u>—</u>	<u>3,395</u>

	At 9 November 2020 £	Income £	Expenditure £	Transfers £	At 31 October 2021 £
General Funds	—	<u>59,798</u>	<u>(38,590)</u>	<u>—</u>	<u>21,208</u>

Restricted funds

	At 1 November 2021 £	Income £	Expenditure £	Transfers £	At 31 October 2022 £
The Mercers Company	—	<u>5,000</u>	<u>(5,000)</u>	<u>—</u>	<u>—</u>

A grant was received from The Mercers Company towards access, security and safeguarding of the SEND directory.

13. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	7,764	7,764
Creditors less than 1 year	<u>(4,369)</u>	<u>(4,369)</u>
Net assets	<u>3,395</u>	<u>3,395</u>

	Unrestricted Funds £	Total Funds 2021 £
Current assets	24,777	24,777
Creditors less than 1 year	<u>(3,569)</u>	<u>(3,569)</u>
Net assets	<u>21,208</u>	<u>21,208</u>

14. Related parties

During the year, a loan to the charity was made by Mr M Moxon, a trustee of the charity until 27th March 2023, of £2,000. The loan was repaid by the charity during the year. No interest was charged to the charity by Mr Moxon.

Thank you!

SEND unlocked would like to thank every donor, supporter, volunteer, company and Trust or Foundation that supported our Charity in 2022.

We appreciate every one of you.

Although we are not able to thank everyone individually, we would like to give special thanks to the following organisations for their generous support.

Stephen Gordon Catto Charitable Trust

The Worshipful Company of Mercers

Aung Htet

Bonce PR



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UK Charity Commission Registration no: **1192229**

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