

SPECIAL EDUCATIONAL NEEDS AND DISABILITY AID
Financial Statements
31-Jul-23

**SPECIAL EDUCATIONAL NEEDS AND DISABILITY AID Trustee's Report
and Unaudited Financial Statements for The Year Ended
31-Jul-23**

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**SPECIAL EDUCATIONAL NEEDS AND DISABILITY AID Trustee's Report
and Unaudited Financial Statements for The Year Ended 31st July 2023**

The trustees present their report and the unaudited financial statements of the charity for the year ended
31-Jul-23

Registered charity name	SPECIAL EDUCATIONAL NEEDS AND DISABILITY AID
Charity registration number	1193154
Status	Charitable Association
Principal office and registered office	SEND AID PO Box 2631 Ilford IG1 8TW
The Trustees	Dr Mahfuj Tuhin Ahmed Ruma Rahman Jahed Ashfaque Ahmad
Accountant	Mr Saif Ali Ashraf - Bsc Hons FCCA The Porter Building 1 Brunel Way Slough SL1 1FQ
Independent Auditor	Ms Amarah Khalid - FCA Albaraka House 18-20 Park Street Slough SL1 1PD

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Structure, Governance and Management Governing Document

The charity is constituted as a charitable association registered with the Charity Commission under charity number 1193154 and is governed by its constitution.

Organizational Structure

The trustees / Executive Members are fully responsible for the management of the assets of the association and give their time free of charge and receive no remuneration or other financial benefits.

The trustees / Executive Members have regular meetings, and all the Executive Members are responsible for all decisions taken in relation to the running of the charity and the other activities provided by the charity.

Recruitment and Appointment of Trustees / Executive Members

It has been followed according to the Constitution.

Risk Management

The trustees / Executive Members have assessed the risks the charity faces and have identified the major risks areas and have drawn contingency plans to deal with those risks. The Executive Members are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified

Objectives and Activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. The objectives of the charity are set out in the charity's Constitution.

Financial Review

Reserves Policy

The trustees / Executive Members have reviewed the reserves of the charity. Their policy is to hold enough funds to meet the operating costs of the charity

Principal Funding Sources

The charity's main source of income is donations and grants.

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Trustees' Responsibilities Statement

The trustees / Executive Members are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards United Kingdom Generally

Accepted Accounting Practice

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees / Executive Members are required to:

- o Select suitable accounting policies and then apply them consistently.
- o Make judgments and accounting estimates that are reasonable and prudent.
- o Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- o The trustees / Executive Members are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Constitution).
- o They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on **10/05/2024** and signed by all of the trustees attended

This report submitted on behalf of the Executive Members of SPECIAL EDUCATIONAL NEEDS AND DISABILITY AID

Ruma Rahman

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Independent Examiner's Report to the Executive Members of SPECIAL EDUCATIONAL NEEDS AND DISABILITY AID

I report to the Executive Members on my examination of the financial statements of SPECIAL EDUCATIONAL NEEDS AND DISABILITY AID ('the charity') for the year ended 31st July 2023.

Responsibilities and basis of report

As the Executive Members you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the 2011 Act')

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me

- | | |
|---|---|
| 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 accounts to be reached.

10/05/2024

Ms Amarah Khalid
Independent Certified Accountant
Albaraka House
18-20 Park Street
Slough
SL1 1PD

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Statement of financial activities

		Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
	Notes				
Incoming resources					
Donations	2	11,768.32	-	11,768.32	-
Total incoming resources		<u>11,768.32</u>	<u>-</u>	<u>11,768.32</u>	<u>-</u>
Resources expended					
Charitable events					
Other administrative costs		10.20		10.20	
Printing, postage and stationary		-	-	-	-
Total resources expended		<u>- 10.20</u>	<u>- -</u>	<u>10.20</u>	<u>-</u>
Net movement in funds		<u>11,758.12</u>	<u>-</u>	<u>11,758.12</u>	<u>-</u>
Total funds carried forward		<u>11,758.12</u>	<u>-</u>	<u>11,758.12</u>	<u>-</u>

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Statement of Financial Position

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	3		-		-
Current assets					
Cash at bank and in hand		11,758.12		-	
		<u>11,758.12</u>		<u>-</u>	
Creditors: amounts falling due within one year					
		-		-	
		<u>-</u>		<u>-</u>	
Net current liabilities			<u>11,758.12</u>		<u>-</u>
Net assets			<u>11,758.12</u>		<u>-</u>
Funds					
Unrestricted funds	5		11,758		0
Restricted funds	6		-		-
			<u>11,758</u>		<u>0</u>

The financial statements were approved by the Trustees on **10/05/2023** and signed on its behalf by

Ruma Rahman

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Notes to financial statements

1. Accounting Policies

1.1. Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002) and follow the recommendations in 'Accounting and Reporting by Charities: Statement of Recommended Practice' issued in October 2000.

1.2. Incoming resources

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

1.3. Resources expended

Resources expended are recognised in the year in which they are incurred.
Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Equipment	25%	Straight line method
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			2023	2022
2. Donations	Unrestricted funds	Restricted funds		
	£	£	£	£
General Donations	11,768.32	-	11,768.32	-
	11,768.32	-	11,768.32	-
 Management and administration			£	£
			2023	2022
Other administrative costs			10.20	
Printing, postage and stationery			-	-
Bank & Card Charges			-	-
Depreciation and amortisation			-	-
			10	-

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3. Tangible fixed assets	Land & Buildings	Equipment	Total
	£	£	£
Cost			
As at 01/08/2022	-	-	-
Additions			-
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
As at 31/07/2023	-	-	-
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
Depreciation			
As at 01/08/2022		-	-
Charge for the year	-	-	-
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
As at 31/07/2023	-	-	-
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
Net book values			
As at 01/08/2022	-	-	-
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
As at 31/07/2023	-	-	-
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

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4. Analysis of net assets between funds

		Unrestricted funds £	Restricted funds £	Total funds £
Fund balances as at	01/08/2022			
represented by:				
Tangible fixed assets		-		-
Current assets		11,758		11,758
Current liabilities		-		-
		11,758		11,758

5. Unrestricted funds

	01-Aug-22	Incoming	Outgoing	Transfers	31-Jul-23
	£	£	£	£	£
Unrestricted Funds	-	11,768	10	-	11,758

6. Restricted funds

	01-Aug-22	Incoming	Outgoing	Transfers	31-Jul-23
	£	£	£	£	£
Restricted Fund	-	-	-	-	-