

SUPPORT SEND KIDS LIMITED

England & Wales · Charity number 1195895

Details

Status Registered

Legal form Charitable company

Company number [13049161](#)

Registered 2021-09-23

Register [View on the Charity Commission register](#)

Contact

Address 2 Church Gardens
Leeds
LS17 6DH

Email CONTACT@SUPPORTSENDKIDS.ORG

Website <https://supportsendkids.org/>

Activities

Objects: FOR THE PUBLIC BENEFIT, THE RELIEF OF CHILDREN AND YOUNG PEOPLE WITH SPECIAL EDUCATIONAL NEEDS AND DISABILITY IN THE UK, IN PARTICULAR BUT NOT EXCLUSIVELY BY:(1) COLLECTING INFORMATION AND PRODUCING INSIGHT ABOUT THE RIGHTS OF AND RESOURCES AVAILABLE TO SUCH PERSONS AND THEIR CARERS, (2) PROVIDING EASY AND USER-FRIENDLY ACCESS TO SUCH INFORMATION VIA ONLINE PLATFORMS;(3) PROVIDING ONLINE PLATFORMS TO CONNECT SUCH PERSONS WITH OTHER INDIVIDUALS WILLING TO PROVIDE ADVICE, SUPPORT OR ASSISTANCE; AND(4) RAISING AWARENESS OF THE TECHNICAL AND LEGAL ISSUES THAT MAY ARISE WHEN SEEKING SUPPORT AND EDUCATIONAL PROVISION FOR SUCH PERSONS.

Activities: Our charity seeks to use technology to provide free, accurate guidance to those interpreting (and advising on) SEND law and other laws that affect SEND families. We provide a platform to publish interpretations of the law and facilitate answers to questions SEND parents have. Enabling SEND families and professionals to self-serve in law.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** Disability
- **Who:** Children/young People, People With Disabilities

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£39,863	£17,162	-	-
2024-05-31	£32,855	£39,764	-	-
2022-11-30	£32,729	£39,481	-	-

Trustees

Name	Role	Appointed
RACHEL AMOS	Chair	2020-11-26
JANVI BALWANT PATEL		2021-03-15
SARAH-JANE BUTLER		2025-12-31

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England & Wales - Charity number 1195895

Accounts

Support SEND Kids Limited
(A company limited by guarantee)

Register number: 13049161
Charity number: 1195895

Support SEND Kids Limited
(A company limited by guarantee)

Unaudited

Trustees' Report and Financial Statements

For the year ended 31 May 2025

Support SEND Kids Limited

(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and advisers

For the year ended 31 May 2025

Trustees

Rachel Amos
Janvi Patel
Caroline Withers
Emily Foges (Resigned 30 November 2025)
Tamara Franks (Resigned 31 December 2025)
Sarah-Jane Butler (Appointed 31 December 2025)
Haider Raza (Appointed 15 January 2025, Resigned 31 December 2025)

Company Registered Number 13049161

Charity Registered Number 1195895

Registered Office

2 Church Gardens
Church Gardens
Leeds
LS17 6DH

Company Secretary

Dec. 2025)

Haider Raza (Appointed 15 January 2025, Resigned 31

Bankers

Metro Bank
One Southampton Road
London WC1B 5HA

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TRUSTEES' REPORT - 1 April 2024 to 31 May 2025

YEAR ENDED 31 May 2025

Objectives and activities

Support SEND Kids ("SSK") is a charity established by lawyers who discovered a need by parents and carers of children with special educational needs and/or disabilities ("SEND") for technical support around the law and in navigating the system to secure the child's right to an education. Parents often need to understand how to use their advocacy for their children in an environment where no legal help may be available.

Our aim continues to be to use technology to support the SEND community in understanding the child's legal rights, so that all families have easy, searchable access to the information and knowledge they need. Our longer-term aim is to seek ways to improve the system for SEND kids and their families.

Public benefit statement

The charity has a number of objects specifically restricted to the following: for the public benefit, the relief of children and young people with special educational needs and disability in the UK, in particular but not exclusively by:

- (1) collecting information and producing insight about the rights of and resources available to such persons and their carers;
- (2) providing easy and user-friendly access to such information via online platforms;
- (3) providing online platforms to connect such persons with other individuals willing to provide advice, support or assistance;

and

- (4) raising awareness of the technical and legal issues that may arise when seeking support and educational provision for

such persons. Technology platforms will assist in amplifying and pulling together the voices in the SEND space and in particular the involvement of those with technical expertise will help raise awareness and distribute information to those who need it.

The trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the company's aims and objectives and in planning future activities.

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2024-2025 – what has Support SEND Kids managed to do?



to do?

In summary:

Legal Guides

Published the Noddy No-nonsense guide to SEN law in March 2025 and a brand new The Nodi No-nonsense Guide to ALN Law Wales in November 2024.

In March 2025 we produced a new digital version of the Noddy Guide, the leading legal SEN textbook, to reflect questions that had been raised on our web site and new case law. The original version of the Guide was produced in response to a request, from the then-President of the SENT, for a “Noddy Guide” to train SENT Chairs (now FTT Judges). The 2024/25 update was substantial as it included a new section on children: educated otherwise than at school (EOTAS). It is now cowritten by David Wolfe KC (Matrix) and Leon Glenister (Landmark Chambers), both public law barristers who have significant experience and expertise in SEN Law.

Separately we publish the No-nonsense Disability Discrimination in Education Guide, and in November we also published for the first time drafted an entire new guide for us: the Nodi No-nonsense Guide to ALN law Wales. The Nodi Nononsense Guide to ALN law sets out the legal framework in Wales relating to the education of those with additional learning needs (ALN). The new legal framework that makes provision for those with additional learning needs is being phased in throughout Wales under the Additional Learning Needs and Education Tribunal (Wales) Act 2018 (ALNET). The target was for all learners to be moved to the new framework by August 2025 (outside the reporting period) so this was an innovative and groundbreaking guide when it was published and continues to be so as it will evolve and grow. The Guide is written by Cathrine Grubb, Owain Rhys James, and others of Civitas Law barristers’ chambers, Education Law team.

The legal work for all guides was pro-bono, but SSK had to fund the costs of publication, the technology and project management, and funds were specifically used for this purpose. It is important to mention that although the guides are

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produced in the standard textbook form, the information has been re-engineered in Q&A form and online, so that information can be better accessed and understood, especially by SEND families. This is complicated, time consuming and intricate work, but the information produced endures well and can be accessed again and again.



It is also important to note, that all our Nononsense guides are provided to the whole SEND community; the Judiciary, the Department of Education, the bar, SEN solicitors and of course to SEND families for no charge, as we believe it is essential information that helps SEND children and their families and carers access the education they are entitled to.

Re-designing the SSK website

The new website was officially launched in December 2024 and since that launch, the new and revised guides, the increase in our website traffic has been incredible (as highlighted in the graph above).

Content Creation

Creating content and managing the community is a fundamental part of the SSK platform. The central proposition of SSK is to provide legal and practical information for the SEND community, which can be searched for, or users can ask for information in a Q&A format. As information is central to SSK, creating and curating relevant information is vital. We do this via a variety of ways: 1) we have lawyers providing support for the Q&A aspect of the platform 2) we also upload our own content (usually in the form of a legal guide) which is then digitalised on the platform and 3) we also analyse the data and content on the platform to better understand what the users are searching for and how they use the material, so we can better support their needs, and we also send out a newsletter about developments in what we are doing.

Child Trust Fund Implications for SEND Families

In 2023, it came to our attention that SEND families were struggling with how they managed and even gained access to their SEND child's Child Trust Funds ("CTF"), which they had paid into for years. In September 2023 we launched a process to better understand the process for obtaining access to CTF for SEND families. We have partnered with Reed Smith and in the accounting period approximately 5 applications were made to the Court of Protection. This work continues. We continue to work with Reed Smith to report on this issue.

Continuing to Expand Awareness

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We have continued to raise awareness of the struggles and issues facing SEND families, whether that is relating to funding issues, access to CTFs and the logistical issues around it or the legal issues and the struggles SEND families face to obtain access to the law. In the previous accounting period, we have had coverage in national media, from Sky News, LBC and the BBC. In particular, we funded a survey on the impact of the hidden cost paid by parents of SEND children. The survey was aimed at uncovering the hidden costs that the lack of support from employers, schools, local authorities have on the working patterns of SEND parents. The survey period ran from 1 February 2024 to 14 March 2024, and the results were published last year.

Collaborating with University of Liverpool School of Law and Social Justice for a Nuffield Grant

This continues to be a large project and collaboration for SSK which continues. We worked with the University of Liverpool School of Law and Social Justice to apply for the Nuffield funding application. The grant/project was to investigate and the analyse “how to close the justice gap; facilitating legal understanding, awareness and compliance with the laws which protect the rights of Children and Young People with Special Education Needs and Disabilities in England”. Although we got to the final round of the application (again), unfortunately we were not successful with the grant application.

Financial review

The charity’s incoming resources in the period were [xxxx] and total resources expended were [xxxx]. The charity’s reserves as at 31 May 2025 were in deficit by [xxxx].

Reserves policy

The trustees aim to maintain unrestricted reserves equivalent to three months’ running costs of £5,000 or at least know when the next £5-8,000 is coming in. We have managed to do that this accounting year with several key partnerships and fund-raising activities. We are constantly reviewing the level of unrestricted reserves to ensure that we have an adequate balance exists to fulfil the charity’s continuing obligations.

Donated facilities and services

We have considerable pro-bono support from law firms and lawyers both drafting legal guides and answering questions on our platform. Our charity pro-bono lawyers: **Morgan Lewis**

Structure, governance and management

Public benefit statement

The charity has a number of objects specifically restricted to the following: for the public benefit, the relief of children and young people with special educational needs and disability in the UK, in particular but not exclusively by:

- (1) collecting information and producing insight about the rights of and resources available to such persons and their carers
- (2) providing easy and user-friendly access to such information via online platforms;
- (3) providing online platforms to connect such persons with other individuals willing to provide advice, support or assistance; and
- (4) raising awareness of the technical and legal issues that may arise when seeking support and educational provision for such persons. Technology platforms will assist in amplifying and pulling together the voices in the SEND space and in particular the involvement of those with technical expertise will help raise awareness and distribute information to those who need it.

The trustees confirm they have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the company’s aims and objectives and in planning future activities.

Trustee recruitment and appointment

The charity has five trustees, of which two are founding trustees. All the trustees were lawyers or work within the legal profession, all females. The board of trustees are all SEND parents.

SSK Future plans

Continuing to build on the legal guides, creating more content and make the content more accessible and user-friendly.

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Additional information

We are increasingly focusing on attracting corporate sponsorship from businesses that understand that supporting SEND families through navigating the challenges of keeping their children in education provides benefits to everyone.

Trustees Appointment

The following individuals have been appointed as trustees of Support SEND Kids. This appointment is in accordance with the governing document and relevant statutory requirements.

1. Janvi Patel Founder/Trustee, Entrepreneur
Appointed: 15 March 2021
2. Rachel Amos Founder/Trustee, legal tech entrepreneur and General Counsel
Appointed: 26 November 2020
3. Emily Foges Trustee, AI & legal tech entrepreneur
Appointed: 31 August 2022
4. Caroline Withers Trustee, General Counsel, Virgin Media O2
Appointed: 24 March 2022
5. Tamara Franks Trustee, Head of Operations, Group General Counsel Universities Superannuation Scheme Limited)
Appointed: 1 May 2024

The trustees are responsible for overseeing the management of the charity's affairs, ensuring compliance with legal and regulatory obligations, and acting in the best interests of the beneficiaries.

Going Concern

Over the last few years, the Charity has spent time and funds getting established in the SEND space and particularly in the Legal SEND space. SSK's reputation has now been firmly established and recognised. We are the legal hub for SEND lawyers, judges and families. As a result, we are in a firm position to not only apply for grant funding, which is a key priority this year, but also to form greater and deeper partnerships with our existing supporters; Reed Smith, Totum, Matrix Chambers and others. These partnerships make substantial annual donations as well fundraising support.

It is important to mention that at the beginning of 2024 the Charity was chosen as the beneficiary of a long running fund raising effort by The Hall School, who had traditionally raised money in the tens of thousands of pounds and who raised a substantial sum to enable the rolling out of the new website. This gave the Trustees the confidence that SSK could continue as a going concern, along with a financial commitment by Reed Smith solicitors.

Furthermore, we have specifically obtained support from a marketing/fundraising volunteers who will be working with our partners, so that we can fully capitalise on our efforts to raise funds.

SSK and its subsidiary

We should mention that we appreciate that SSK's subsidiary is current a debtor to SSK. It is important to note the reason for establishing the subsidiary. The aim is for the subsidiary to produced retailing content from the SSK website in the form of books and other materials, which will be sold; this process is already underway. The content is close to being ready, and we have started to get interest in book/material purchases and have already researched and started to set up how to publish the book(s). We hope this revenue stream will be a stable and constant source of revenue for SSK and that shortly the subsidiary will not only be able to repay SSK but will be able to provide a stable source of income.

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Statement of financial activities (incorporating income and expenditure account)

For the year ended 31 May 2025

	Note	Restrict ed funds year ended 31 May 2025 £	Unrestrict ed funds year ended 31 May 2025 £	Total funds year ended 31 May 2025 £	Total funds 18 months ended 31 May 2024 £
Income from:					
Donations and legacies	3	-	16,436	16,436	37,341
Other trading activities	4	-	23,427	23,427	126
Total Income		-	39,863	39,863	37,467
Expenditure on:					
Raising funds	5	-	540	540	1,600
Charitable activities	6	-	16,622	16,622	24,555
Total expenditure		-	17,162	17,162	26,155
Net movement in funds		-	22,701	22,701	11,312
Reconciliation of funds:					
Total funds brought forward		-	(9,129)	(9,129)	(20,441)
Net movement in funds		-	22,701	22,701	11,312
Total funds carried forward		-	13,572	13,572	(9,129)

The Statement of Financial Activities includes all gains and losses recognised in the period.

The notes on pages 7 to 9 form part of these financial statements.

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Balance Sheet

As at 31 May 2025

	Note	31 May 2025 £	31 May 2024 £
Fixed Assets			
Investments	9	1	1
Current Assets			
Debtors	10	17,620	270
Cash at bank and in hand		3,664	1,962
		21,284	2,232
Creditors: amounts falling due within one year	11	(7,713)	(11,362)
Net current liabilities		(13,571)	(9,130)
Total Net (liabilities)/assets		(13,572)	(9,129)
Capital and reserves			
Restricted funds	12		
Unrestricted funds	12	(13,572)	(9,129)
		(13,572)	(9,129)

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

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

The finance statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Rachel Amos
Trustee

Date: 28 February 2026

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Notes to the Financial Statements

For the year ended 31 May 2025

1. General information

Support SEND Kids Limited, a public benefit entity, is incorporated in England and Wales as a company limited by guarantee not having a share capital. The charity number is 1195895 and the company number is 13049161. There are currently three Trustees who are also the members of the company. Each member has undertaken to contribute to the assets in the event of winding up a sum not exceeding £1. The charitable company is a registered charity. The registered office is given on page 2.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) – 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Support SEND Kids Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The presentational currency of these financial statements is in Pounds Sterling.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events of conditions that may cast significant doubt on the ability of the Company to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorization for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement, it is probable the income will be received, and it can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the year is shown in the relevant funds on the Balance Sheet. Where income is received in advance of

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entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2. Accounting policies (continued)

2.4 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 and settlement and that 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 allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fund raising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directing undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Investments

Fixed asset investments are Form of financial instruments and are initially recognised at the transaction cost and subsequently measured at fair value at the Balance Sheet date unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses whether realised or unrealized are combined and presented as 'Gains/(Losses) on investments' in the statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

initially recognised at transaction cost and later at fair value unless unreliable.

2.6 Debtors

Trade and recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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2.8 Liabilities and provisions

All recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Fund accounting

Comes unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Restricted funds year ended 31 May 2025	Unrestricted funds year ended 31 May 2025	Total funds year ended 31 May 2025	Total funds 18 months ended 31 May 2024
	£	£	£	£
Donations	-	16,436	16,436	30,047
Grants	-	-	-	7,294
Total	-	16,436	16,436	32,729

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4. Income from other trading activities

Income from fundraising events

	Unrestricted funds year ended 31 May 2025	Total funds year ended 31 May 2025	Total funds 18 months ended 31 May 2024
	£	£	£
Fundraising and communication costs	23,427	23,427	126

5. Expenditure on raising funds

Fundraising trading expenses

	Restricted funds year ended 31 May 2025	Unrestricted funds year ended 31 May 2025	Total funds year ended 31 May 2025	Total funds 18 months ended 31 May 2024
	£	£	£	£
Fundraising costs	-	540	540	1,600

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds year ended 31 May 2025	Unrestricted funds year ended 31 May 2025	Total funds year ended 31 May 2025	Total funds 18 months ended 31 May 2024
	£	£	£	£
Platform costs	-	3,019	3,019	2,876
Consulting costs	-	-	-	12,175

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Support costs	-	13,603	13,603	9,504
	-	16,622	16,622	24,555

7. Independent examiner's remuneration

	Year ended 31 May 2025 £	18 months ended 31 May 2024 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	-	4,380

8. Trustees' remuneration and expenses

During the year ended 31 May 2025, no Trustees received any remuneration or other benefits (18 month period ended 31 May 2024: £Nil).

During the year ended 31 May 2025, no Trustee expenses have been incurred (18 month period ended 31 May 2024: £Nil).

9. Fixed asset investments

Investments in subsidiary companies £

Cost or valuation

At 31 May 2024	1
At 31 May 2025	1

Net book value

At 31 May 2025	1
At 31 May 2024	1

Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

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Name	Company number	Registered office or principal place of business	Included in consolidation
Support SEND Kids Trading Limited	13426942	2 Church Gardens, Church Gardens, Leeds, LS17 6DH	Yes

The financial results of the subsidiary for the period were:

Name	Expenditure £	Net assets / (liabilities) £
Support SEND Kids Trading Limited	11,387	(16,021)

10. Debtors

	31 May 2025 £	31 May 2024 £
Due within one year		
Amounts owed by group undertakings	17,620	270
Prepayments and accrued income	-	-
	17,620	270

11. Creditors: Amounts falling due within one year

	31 May 2025 £	31 May 2024 £
Trade creditors	4,667	4,131
Amounts owed to group undertakings	1	1
Other creditors	-	-
Accruals and deferred income	3,046	7,230
	7,713	11,362

The other creditors balance in the prior period consisted of the director's loans, which were donated to the Charity during the current period.

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12. Statement of funds

Statement of funds - current period

	Balance at 1 June 2024 £	Income £	Expenditure £	Balance at 31 May 2025 £
Unrestricted funds				
General funds	(9,129)	39,863	(17,162)	13,572
Total of funds	(20,441)	37,467	(26,155)	13,572

Statement of funds - prior period

	Balance at 1 December 2022 £	Income £	Expenditure £	Balance at 31 May 2024 £
Unrestricted funds				
General funds	(27,479)	30,181	(11,831)	(9,129)
Restricted funds				
Philip King Charitable Trust	-	7,286	(7,286)	-
The Worshipful Company of Information Technologies	7,038	-	(7,038)	-
	7,038	7,286	(14,324)	-
Total of funds	(20,441)	37,467	(26,155)	(9,129)

13. Analysis of net assets between funds

Analysis of net assets between funds - current period

Unrestricted funds 31 May 2025 £

Total funds
31 May 2025

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		£
Fixed asset investments	1	1
Current assets	21,284	2,232
Creditors due within one year	(7,713)	(11,362)
Total	(13,572)	(9,129)

Analysis of net assets between funds - prior period

	Unrestricted funds 31 May 2024 £	Total funds 31 May 2024 £
Fixed asset investments	1	1
Current assets	2,232	2,232
Creditors due within one year	(11,362)	(11,362)
Total	(9,129)	(9,129)

14. Related party transactions

Support SEND Kids Trading Limited

Included in 'Amounts owed to group undertakings' is an amount of £1 due to Support SEND Kids Trading Limited by the charity as payment for the 100% shareholding issued on incorporation.

Included in "Amounts owed by group undertakings" is a balance of £17,620 owed by Support Send Kids Trading Limited to the charity, in relation to expenditure on administration costs on behalf of the subsidiary.

There were no other related party transactions during the current year ending 31 May 2025 or the prior period ended 31 May 2024.

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Accounts

Registered number: 13049161
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Unaudited

Trustees' report and financial statements

For the period ended 31 May 2024

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Reference and administrative details of the Charity, its Trustees and advisers
For the period ended 31 May 2024

Trustees	Rachel Amos Janvi Patel Caroline Withers Emily Foges Tamara Franks (appointed 1 May 2024)
Company registered number	13049161
Charity registered number	1195895
Registered office	2 Church Gardens Leeds LS17 6DH
Company secretary	Haider Raza (appointed 15 January 2025)
Accountants	Kreston Reeves LLP Chartered Accountants 37 St Margaret's Street Canterbury Kent CT1 2TU
Bankers	Metro Bank One Southampton Row London WC1B 5HA
Independent Examiner	Samantha Rouse FCCA DChA Kreston Reeves 37 St Margarets Street Canterbury Kent CT1 2TU

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Trustees' report
For the period ended 31 May 2024

The Trustees present their annual report together with the financial statements of the Charity for the period 1 December 2022 to 31 May 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Support SEND Kids ("SSK") is a charity established by lawyers who discovered a need by parents and carers of children with special educational needs and/or disabilities ("SEND") for technical support around the law and in navigating the system to secure the child's right to an education. Parents often need to understand how to use their advocacy for their children in an environment where no legal help may be available. In the accounting period, the number of children and young people in England identified with special educational needs grew significantly from approximately 1.49 million pupils (16.5% of all pupils in England and Wales) to in January 2024 approximately 1.7 million school pupils (18% of all pupils) with identified SEN (source: Department of Education). Demand for SEND support continues to grow as needs are better identified and as a consequence resources are increasingly stretched and SEND provision is under considerable stress.

Our aim continues to be to use technology to support the SEND community in understanding the child's legal rights, so that all families have easy, searchable access to the information and knowledge they need. Our longer-term aim is to seek ways to improve the system for SEND kids and their families.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Public benefit statement

The charity has a number of objects specifically restricted to the following: for the public benefit, the relief of children and young people with special educational needs and disability in the UK, in particular but not exclusively by:

- (1) collecting information and producing insight about the rights of and resources available to such persons and their carers
- (2) providing easy and user-friendly access to such information via online platforms;
- (3) providing online platforms to connect such persons with other individuals willing to provide advice, support or assistance; and
- (4) raising awareness of the technical and legal issues that may arise when seeking support and educational provision for such persons. Technology platforms will assist in amplifying and pulling together the voices in the SEND space and in particular the involvement of those with technical expertise will help raise awareness and distribute information to those who need it.

The trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the company's aims and objectives and in planning future activities.

Trustees' report (continued)
For the period ended 31 May 2024

Achievements and performance

a. Main achievements of the Charity

A summary of the impact we had in 2022 to 2024



2022-2024 – what has Support SEND Kids managed to do?

In short, a lot. Here are the headline items:

Legal Guides

- **Published the Noddy No-nonsense guide to SEN law three times and a brand new Disability Law in Education No-nonsense Guide**

In November 2022 we produced our second digital version of the Noddy Guide, the leading legal SEN textbook and again in March 2023 and March 2024, to reflect questions that had been raised on our web site and new case law.

The original version of the Guide was produced in response to a request, from the then-President of the SENT, for a “Noddy Guide” to train SENT Chairs (now FTT Judges). The Guide is regularly updated as a free public resource to assist all those who deal with Special Educational Needs (SEN) law in England – including judges, legal practitioners, schools, parents and local authorities.

It is now co-written by David Wolfe KC (Matrix) and Leon Glenister (Landmark Chambers), both public law barristers who have significant experience and expertise in SEN Law. The guide sets out SEN law but only as it applies in England. It also picks up some of the areas of overlap between SEN law and Disability law of relevance to children and young people in education in England, but it does not cover Disability law points which are distinct from SEN law. The Welsh SEN cases that remain relevant to SEN law in England were set out in this version of the Noddy Guide.

Achievements and performance (continued)

The aim of the guide is to bring together the relevant legal provisions, the codes of practice, Government guidance and case law (principally from the High Court and, latterly, the Upper Tribunal). However, the Guide is not intended to be a substitute for direct consideration of the legal materials or relevant code of practice. The November 2022 updates to the Noddy Guide added 11 new Q&A to the guide and revised 10 existing answers, thus growing the Noddy Guide for the first time since the pandemic. The March 2023 update of the Noddy Guide contained a fully revised and expanded section on where parents seek non-school placement such as EOTAS. This added another 11 new questions to the guide and it grew again. The March 2024 version of the Noddy Guide (the fourth published by SSK and the 17th version of the guide) introduced 6 new Q&A and addressed new case law (6 cases) and was the first time the Noddy No-nonsense Guide referred to the sister publication: the Disability Law in Education No-nonsense Guide which we produced for the first time in November 2022.

- **Re-designing the SSK website**

In October 2021 we applied for and received a grant of £9783.00 from The WCIT Charity, to develop a plan to expand the reach of our online platform, for all those who may need SEND information. This strategic advice was invaluable. After choosing a supplier to help us map the interactions on our website, we were able to understand all the different users of SSK and we were better able to understand their goals. The team working on this project were then able to create wireframes and user journeys to ensure that those goals would be met with the minimum amount of friction through the user interface and set us up to redevelop our website using clear goals for us about reach, impact and our community. That money was spent during the accounting period, but the website development had to wait.

- **Content Creation**

Creating content and managing the community is vital for the SSK platform. The central proposition of SSK is to provide legal and practical information for the SEND community, which can be searched for, or users can ask for information in a Q&A format. As information is central to SSK, creating and curating relevant information is vital. We do this via a variety of ways: 1) we have lawyers providing support for the Q&A aspect of the platform 2) we also upload our own content (usually in the form of a legal guide) which is then digitalised on the platform and 3) we also analyse the data and content on the platform to better understand what the users are searching for and how they use the material, so we can better support their needs, and we also send out a newsletter about developments in what we are doing.

- **Child Trust Fund Implications for SEND Families**

In 2023, it came to our attention that SEND families were struggling with how they managed and even gained access to their SEND child's Child Trust Funds ("CTF"), which they had paid into for years. In September 2023 we launched a process to better understand the process for obtaining access to CTF for SEND families. We have partnered with Reed Smith and in the accounting period approximately 5 applications were made to the Court of Protection. This work was ongoing after the accounting period.

- **Continuing to Expand Awareness**

We have continued to raise awareness of the struggles and issues facing SEND families, whether that is relating to funding issues, access to CTFs and the logistical issues around it or the legal issues and the struggles SEND families face to obtain access to the law. In this accounting period we have had coverage in national media, from Sky News, LBC and the BBC. In particular, we funded a survey on the impact of the hidden cost paid by parents of SEND children. The survey was aimed at uncovering the hidden costs that the lack of support from employers, schools, local authorities have on the working patterns of SEND parents. The survey period ran from 1 February 2024 to 14 March 2024 and the results were published outside of the accounting period.

Trustees' report (continued)
For the period ended 31 May 2024

Achievements and performance (continued)

- **Collaborating with University of Liverpool School of Law and Social Justice for a Nuffield Grant**

This was a large project and collaboration for SSK which continues. We worked with the University of Liverpool School of Law and Social Justice to apply for the Nuffield funding application. The grant/project was to investigate and the analyse “how to close the justice gap; facilitating legal understanding, awareness and compliance with the laws which protect the rights of Children and Young People with Special Education Needs and Disabilities in England”. Although we got to the final round of the application, unfortunately we were not successful with the grant application.

- **Award – Women & Diversity in Law Award – Winner not for profit**

In early 2024 to our surprise, we won the Women & Diversity in Law Award for a not for profit. This was an amazing and unexpected endorsement of what we have been trying to do. Our trustee Caroline Withers collected the award In March 2024.



Financial review

a. Going concern

Over the last few years, the Charity has spent time and funds getting established in the SEND space and particularly in the Legal SEND space. SSK’s reputation has now been firmly established and recognised. We are the legal hub for SEND lawyers, judges and families. As a result, we are in a firm position to not only apply for grant funding, which is a key priority this year, but also to form greater and deeper partnerships with our existing supporters; Reed Smith, Totum, Matrix Chambers and others. These partnerships make substantial annual donations as well fundraising support.

It is important to mention that at the beginning of 2024 the Charity was chosen as the beneficiary of a long running fund raising effort by The Hall School, who had traditionally raised money in the tens of thousands of pounds. This gave the Trustees the confidence that the Charity could continue as a going concern, along with the commitment by Reed Smith solicitors to give a partnership payment of £5,000. All those sums and others were raised and received after these accounts. In addition, we have additional key partners signing up (e.g. The Barrister Group) who have offered significant fundraising support.

Support SEND Kids Limited
(A company limited by guarantee)

Trustees' report (continued)
For the period ended 31 May 2024

Furthermore, we have specifically obtained support from a marketing/fundraising volunteers who will be working with our partners, so that we can fully capitalise on our efforts to raise funds.

Based on this, the Trustees feel it is appropriate to continue to prepare the financial statements under the going concern basis.

b. Reserves policy

The Trustees aim to maintain unrestricted reserves equivalent to three months' running costs of £5,000 or at least know when the next £5-8,000 is coming in. We have managed to do that this accounting year with several key partnerships and fund-raising activities. We are constantly reviewing the level of unrestricted reserves to ensure that we have an adequate balance exists to fulfil the Charity's continuing obligations.

c. Financial review

The Charity's incoming resources in the period were £37,467 (2023: £32,729) and total resources expended were £26,155 (£39,481). The Charity's reserves as at 31 May 2024 were in deficit by £9,129 (2023: £20,441).

d. Donated facilities and services

We have considerable pro-bono support from law firms and lawyers both drafting legal guides and answering questions on our platform. Our charity pro-bono lawyers: Morgan Lewis

Structure, governance and management

a. Constitution

Support SEND Kids Limited is registered as a charitable company limited by guarantee and was set up by a Trust deed. The company number is 13049161, and the charity number is 1195895.

b. Methods of appointment or election of Trustees

The charity has five trustees, of which two are founding trustees. All the trustees were lawyers or work within the legal profession, all females. The Board of Trustees are all SEND parents.

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

SSK Future plans

Continuing to build on the legal guides, creating more content and make the content more accessible and user-friendly.

Additional information

We are increasingly focusing on attracting corporate sponsorship from businesses that understand that supporting SEND families through navigating the challenges of keeping their children in education provides benefits to everyone.

Trustees' report (continued)
For the period ended 31 May 2024

SSK and its subsidiary

We should mention that we appreciate that SSK's subsidiary is currently a debtor to SSK. It is important to note the reason for establishing the subsidiary. The aim is for the subsidiary to produce retailing content from the SSK website in the form of books and other materials, which will be sold; this process is already underway. The content is close to being ready, and we have started to get interest in book/material purchases and have already researched and started to set up how to publish the book(s). We hope this revenue stream will be a stable and constant source of revenue for SSK and that shortly the subsidiary will not only be able to repay SSK but will be able to provide a stable source of income. The Subsidiary will begin to repay the Charity, and to provide income to the Charity, over the next 12 months.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial period. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees 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 Companies Act 2006. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Janvi Patel 28 Mar 2025 17:07:42 GMT (UTC +0)

Janvi Patel

Trustee

Date:

Support SEND Kids Limited
(A company limited by guarantee)

Independent examiner's report
For the period ended 31 May 2024

Independent examiner's report to the Trustees of Support SEND Kids Limited ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the period ended 31 May 2024.

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 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 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 cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *S M Rouse*

Samantha Rouse

Dated: 28 March 2025

FCCA DChA

Kreston Reeves LLP
Chartered Accountants
37 St Margaret's Street
Canterbury
Kent
CT1 2TU

Support SEND Kids Limited
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the period ended 31 May 2024

	Note	Restricted funds 18 months ended 31 May 2024 £	Unrestricted funds 18 months ended 31 May 2024 £	Total funds 18 months ended 31 May 2024 £	Total funds 12 months ended 30 November 2022 £
Income from:					
Donations and legacies	3	7,294	30,047	37,341	32,729
Other trading activities	4	-	126	126	-
Total income		7,294	30,173	37,467	32,729
Expenditure on:					
Raising funds	5	1,600	-	1,600	15,209
Charitable activities	6	12,732	11,823	24,555	24,272
Total expenditure		14,332	11,823	26,155	39,481
Net movement in funds		(7,038)	18,350	11,312	(6,752)
Reconciliation of funds:					
Total funds brought forward		7,038	(27,479)	(20,441)	(13,689)
Net movement in funds		(7,038)	18,350	11,312	(6,752)
Total funds carried forward		-	(9,129)	(9,129)	(20,441)

The Statement of financial activities includes all gains and losses recognised in the period.

The notes on pages 11 to 20 form part of these financial statements.

Support SEND Kids Limited
(A company limited by guarantee)
Registered number: 13049161

Balance sheet
As at 31 May 2024

	Note	31 May 2024 £	30 November 2022 £
Fixed assets			
Investments	9	1	1
Current assets			
Debtors	10	270	240
Cash at bank and in hand		1,962	17,619
		<u>2,232</u>	<u>17,859</u>
Creditors: amounts falling due within one year	11	(11,362)	(38,301)
		<u>(9,130)</u>	<u>(20,442)</u>
Net current liabilities		(9,130)	(20,442)
Total net assets		(9,129)	(20,441)
Charity funds			
Restricted funds	12	-	7,038
Unrestricted funds	12	(9,129)	(27,479)
Total funds		(9,129)	(20,441)

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Janvi Patel 28 Mar 2025 17:07:48 GMT (UTC+0)

Janvi Patel

Trustee

Date:

The notes on pages 11 to 20 form part of these financial statements.

Support SEND Kids Limited
(A company limited by guarantee)

Notes to the financial statements
For the period ended 31 May 2024

1. General information

Support SEND Kids Limited, a public benefit entity, is incorporated in England and Wales as a company limited by guarantee not having a share capital. The charity number is 1195895 and the company number is 13049161. There are currently three Trustees who are also the members of the company. Each member has undertaken to contribute to the assets in the event of winding up a sum not exceeding £1. The charitable company is a registered charity. The registered office is given on page 2.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Support SEND Kids Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The presentational currency of these financial statements is Pounds Sterling.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Notes to the financial statements
For the period ended 31 May 2024

2. Accounting policies (continued)

2.4 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 allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Notes to the financial statements
For the period ended 31 May 2024

2. Accounting policies (continued)

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Support SEND Kids Limited
(A company limited by guarantee)

Notes to the financial statements
For the period ended 31 May 2024

3. Income from donations and legacies

	Restricted funds	Unrestricted funds	Total funds	Total funds
	18 months ended	18 months ended	18 months ended	12 months ended
	31 May	31 May	31 May	30
	2024	2024	2024	November
	£	£	£	2022
				£
Donations	-	30,047	30,047	10,442
Grants	7,294	-	7,294	22,287
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total 2022	<u>22,287</u>	<u>10,442</u>	<u>32,729</u>	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds	Total funds	Total funds
	18 months ended	18 months ended	12 months ended
	31 May	31 May	30
	2024	2024	November
	£	£	2022
			£
Fundraising and communication costs	126	126	-
	<u> </u>	<u> </u>	<u> </u>

Support SEND Kids Limited
(A company limited by guarantee)

Notes to the financial statements
For the period ended 31 May 2024

5. Expenditure on raising funds

Fundraising trading expenses

	Restricted funds 18 months ended 31 May 2024 £	Unrestricted funds 18 months ended 31 May 2024 £	Total funds 18 months ended 31 May 2024 £	Total funds 12 months ended 30 November 2022 £
Fundraising costs	1,600	-	1,600	15,209
Total 2022	14,079	1,130	15,209	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 18 months ended 31 May 2024 £	Unrestricted funds 18 months ended 31 May 2024 £	Total funds 18 months ended 31 May 2024 £	Total funds 12 months ended 30 November 2022 £
Platform costs	307	2,569	2,876	12,132
Consulting costs	12,175	-	12,175	6,329
Support costs	250	9,254	9,504	5,811
	12,732	11,823	24,555	24,272
Total 2022	1,170	23,102	24,272	

Support SEND Kids Limited
(A company limited by guarantee)

Notes to the financial statements
For the period ended 31 May 2024

7. Independent examiner's remuneration

	18 months ended 31 May 2024 £	12 months ended 30 November 2022 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	4,380	2,383

8. Trustees' remuneration and expenses

During the 18 month period ended 31 May 2024, no Trustees received any remuneration or other benefits (12 month period ended 30 November 2022: £Nil).

During the 18 month period ended 31 May 2024, no Trustee expenses have been incurred (12 month period ended 30 November 2022: £Nil).

9. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 December 2022	1
At 31 May 2024	1
Net book value	
At 31 May 2024	1
At 30 November 2022	1

Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

Name	Company number	Registered office or principal place of business	Included in consolidation
Support SEND Kids Trading Limited	13426942	2 Church Gardens, Church Gardens, Leeds, LS17 6DH	Yes

Support SEND Kids Limited
(A company limited by guarantee)

Notes to the financial statements
For the period ended 31 May 2024

9. Fixed asset investments (continued)

The financial results of the subsidiary for the period were:

Name	Expenditure £	Net assets / (liabilities) £
Support SEND Kids Trading Limited	4,635	(4,634)

10. Debtors

	31 May 2024 £	30 November 2022 £
Due within one year		
Amounts owed by group undertakings	270	-
Prepayments and accrued income	-	240
	<u>270</u>	<u>240</u>
	<u><u>270</u></u>	<u><u>240</u></u>

11. Creditors: Amounts falling due within one year

	31 May 2024 £	30 November 2022 £
Trade creditors	4,131	13,621
Amounts owed to group undertakings	1	1
Other creditors	-	13,436
Accruals and deferred income	7,230	11,243
	<u>11,362</u>	<u>38,301</u>
	<u><u>11,362</u></u>	<u><u>38,301</u></u>

The other creditors balance in the prior period consisted of the director's loans, which were donated to the Charity during the current period.

Support SEND Kids Limited
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Notes to the financial statements
For the period ended 31 May 2024

12. Statement of funds

Statement of funds - current period

	Balance at 1 December 2022 £	Income £	Expenditure £	Balance at 31 May 2024 £
Unrestricted funds				
General funds	(27,479)	30,181	(11,831)	(9,129)
Restricted funds				
Philip King Charitable Trust	-	7,286	(7,286)	-
The Worshipful Company of Information Technologies	7,038	-	(7,038)	-
	<u>7,038</u>	<u>7,286</u>	<u>(14,324)</u>	<u>-</u>
Total of funds	<u><u>(20,441)</u></u>	<u><u>37,467</u></u>	<u><u>(26,155)</u></u>	<u><u>(9,129)</u></u>

Statement of funds - prior period

	Balance at 1 December 2021 £	Income £	Expenditure £	Balance at 30 November 2022 £
Unrestricted funds				
General funds	(13,689)	10,442	(24,232)	(27,479)
Restricted funds				
Philip King Charitable Trust	-	12,504	(12,504)	-
The Worshipful Company of Information Technologies	-	9,783	(2,745)	7,038
	<u>-</u>	<u>22,287</u>	<u>(15,249)</u>	<u>7,038</u>
Total of funds	<u><u>(13,689)</u></u>	<u><u>32,729</u></u>	<u><u>(39,481)</u></u>	<u><u>(20,441)</u></u>

Notes to the financial statements
For the period ended 31 May 2024

12. Statement of funds (continued)

Nature and purpose of restricted funds

Philip King Charitable Trust - A grant of £12,500 for each of two years to fund the position of part-time fundraiser. The grant is treated as a restricted fund and used solely for the position of part-time fundraiser. This grant completed in the period ended 31 May 2024.

The Worshipful Company of Information Technologists - A grant of £10,000 to fund website investment specifically in relation to research and design in user experience. This grant completed in the period ended 30 November 2022.

13. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 31 May 2024 £	Total funds 31 May 2024 £
Fixed asset investments	1	1
Current assets	2,232	2,232
Creditors due within one year	(11,362)	(11,362)
Total	(9,129)	(9,129)

Analysis of net assets between funds - prior period

	Restricted funds 30 November 2022 £	Unrestricted funds 30 November 2022 £	Total funds 30 November 2022 £
Fixed asset investments	1	-	1
Current assets	17,859	-	17,859
Creditors due within one year	(10,822)	(27,479)	(38,301)
Total	7,038	(27,479)	(20,441)

Notes to the financial statements
For the period ended 31 May 2024

14. Related party transactions

Support SEND Kids Trading Limited

Included in 'Amounts owed to group undertakings' is an amount of £1 due to Support SEND Kids Trading Limited by the charity as payment for the 100% shareholding issued on incorporation.

Included in "Amounts owed by group undertakings" is a balance of £270 owed by Support Send Kids Trading Limited to the charity, in relation to expenditure on administration costs on behalf of the subsidiary.

Rachel Amos

Trustee and Director

In the prior year, included in 'Loans from directors' was an amount of £6,167 due to Rachel Amos from the charity in relation to startup funds introduced as initial working capital on the charity's incorporation. Also included in 'Loans from directors' in the prior year is an amount of £477 due to Rachel Amos from the charity in relation to expenses incurred on behalf of the charity. The balance due to Rachel Amos was interest free and had no fixed terms for repayment. During the current year, the balance on this loan, being £6,664, was gifted to the charity, and as such the balance outstanding is now £Nil.

Included within trade creditors is a balance of £4,131, which is owed to Senate Holdings Ltd of which Rachel Amos is also a Director. This amount relates to expenditure on platform costs for the Charity.

Janvi Balwant Patel

Trustee and Director

In the prior year, included in 'Loans from directors' is an amount of £4,667 due to Janvi Balwant Patel from the charity in relation to startup funds introduced as initial working capital on the charity's incorporation. Also included in 'Loans from directors' in the prior year is an amount of £458 due to Janvi Balwant Patel from the charity in relation to expenses incurred on behalf of the charity. The balance due to Dr Janvi Balwant Patel was interest free and had no fixed terms for repayment. During the current year, the balance on this loan, being £5,125 was gifted to the charity, and as such the balance outstanding is now £Nil.

Denise Bernadette Nurse

Former Trustee and Director

In the prior year, included in 'Loans from directors' is an amount of £1,667 due to Denise Bernadette Nurse from the charity In relation to startup funds introduced as initial working capital on the charity's incorporation. The loan was interest free and had no fixed terms for repayment. During the current year, the balance on this loan was gifted to the charity, and as such the balance outstanding is now £Nil.

There were no other related party transactions during the current period ending 31 May 2024 or the prior period ended 30 November 2022.

SUPPORT SEND KIDS LIMITED

England & Wales - Charity number 1195895

Accounts



Support SEND Kids Limited

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2022

Charity number: 1195895

Company number: 13049161

Third Floor, 30 Bedford Street, London, WC2E 9ED

contact@supportsendkids.org

www.supportsendkids.org

Twitter: @SupportSENDKids /

Facebook: @SupportSENDKids /

LinkedIn: <https://www.linkedin.com/company/support-send-kids>

SUPPORT SEND KIDS LIMITED
(a company limited by guarantee)

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YEAR ENDED 30 NOVEMBER 2022

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SUPPORT SEND KIDS LIMITED
(a company limited by guarantee)

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 30 NOVEMBER 2022

Charity Number

1195895

Company Number

13426942

Registered Office

Third Floor
30 Bedford Street
London
WC2E 9ED

Directors and Trustees

Rachel Amos
Janvi Balwant Patel
Caroline Bernadette Elizabeth Withers
Emily Rose Foges

Bankers

Starling Bank Limited
Third Floor
2 Finsbury Avenue
London
EC2M 2PP

Accountant

Allsquare (Edinburgh) Ltd
Federation House
222 – 224 Queensferry Road
Edinburgh
EH4 2BN

SUPPORT SEND KIDS LIMITED
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CHAIR'S REPORT

YEAR ENDED 30 NOVEMBER 2022

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 30 November 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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).



Rachel Amos
Chair

29 August 2023

SUPPORT SEND KIDS LIMITED

(a company limited by guarantee)

TRUSTEES' REPORT

YEAR ENDED 30 NOVEMBER 2022

The trustees, who are also directors of the charitable company, present their annual report on the affairs of the charitable company, together with the financial statements and independent examiner's report for the year ended 30 November 2022. This report is prepared in accordance with the special provisions relating to small companies under s415(a) of the Companies Act 2006, including the exemption from preparing a strategic report. In addition to the requirements of the Companies Act 2006, the charitable company produces its financial statements in accordance with the Charities Act 2011 and has adopted the provisions of the Statement of Recommended Practice (SORP 2019) "Accounting and Reporting by Charities" in preparing the annual report and financial statements. The Trustees' Report meets the requirements for a Directors' Report as required under the Companies Act 2006.

Name and registered office

The full name of the charitable company is Support SEND Kids Limited. Throughout this report the term charitable company will be used to refer to the company/charity.

The registered office and principal operating address is:

Third Floor
30 Bedford Street
London
WC2E 9ED

Constitution

The company was formed as a company limited by guarantee on 27 November 2020 and was granted charitable status on 23 September 2021.

The company registration number is 13049161.

The charitable company is registered with the Charity Commission, its Registered Number being 1195895.

Directors and Trustees

The directors of the charitable company (the Charity) are its trustees for the purpose of charity law.

The following trustees held office during the whole period:

Rachel Amos
Janvi Balwant Patel

The following trustees were appointed during the period:

Caroline Bernadette Elizabeth Withers was appointed on 24 March 2022

Emily Rose Foges was appointed on 31 August 2022

Denise Bernadette Nurse resigned on 24 March 2022

SUPPORT SEND KIDS LIMITED

(a company limited by guarantee)

TRUSTEES' REPORT

YEAR ENDED 30 NOVEMBER 2022

Objectives and activities

One in six pupils in England have recognised special educational needs and/or disabilities ("SEND"). Support SEND Kids ("SSK") is a charity established by three lawyers who discovered a need by parents and carers for support in navigating the system to secure educational provision for their child. This need was highlighted and exacerbated by the COVID 19 pandemic, causing extreme learning loss amongst SEND children, whom in many cases were the first to stay home and the last to go back. SSK was born in that environment, where parents were fighting to keep the educational provision their children had, at the same time as home working, caring for other children and coping with the proliferating COVID rule book.

SSK was set up to support young people and their families in particular but not exclusively by:

- (1) collecting information and producing insight about the rights of and resources available to such persons and their carers;
- (2) providing easy and user-friendly access to such information via online platforms;
- (3) providing online platforms to connect such persons with other individuals willing to provide advice, support or assistance; and
- (4) raising awareness of the technical and legal issues that may arise when seeking support and educational provision for such persons.

SSK is on a mission to decodify the rule books on SEND education and support, and to make them available and free to access for anyone who needs them.

Our initial aim is to use technology to aggregate and amplify voices currently supporting the SEND community, so that all families have easy, searchable access to the information and knowledge they need. Our longer term aim is to seek ways to improve the system for SEND kids and their families.

Digital innovation to date

These days lawyers (or at least the ones involved with SSK) also understand technology and how it can be harnessed to deliver legal information in more accessible ways to parents and teachers, a combination of tool and practice that makes knowledge sharing scalable. The goal is to provide help to all those who want to access it.

During 2021, SSK focussed on bringing the law of Special Educational Needs ("SEN") to that audience on a platform called Senate, which was originally designed for lawyers and the spreading of legal knowledge. However, SSK has taken a further step to customise the Senate platform, so that parents can ask questions anonymously, and the platform's Q&A structure allows individuals to receive answers from more than one viewpoint. For example, a question may get a technical answer from one of the many lawyers providing their services pro-bono, as well as answers from parents, SENCOs and teachers on the more practical side of the parent's query. The blended answer gives parents a path through the thicket that is the SEND landscape.

Unfortunately, the EHCP process lacks transparency and is overly bureaucratic. The result is a fragmented and inconsistent application of the same law running across every local authority in England. Helping parents to manage the anxiety generated by this complexity and securing peace of mind and time to spend on things other than list building is key to what we are trying to achieve. As Janvi Patel, co-founder of Support SEND Kids, put it, "Our vision is a world where access to education through the legal system for SEND Kids is pain free".

A major achievement for the platform in the year to November 2021 was to digitize existing actual EHCPs kindly donated by parents, anonymised by the platform and made available for free to parents who otherwise would not be able to see examples of the sort of provision that is given to other children, due to the secrecy around the provision and the cloaking in data protection (which can be used to deny information as well as provide it). This work is on-going, building up a collection of useful reference materials.

SUPPORT SEND KIDS LIMITED

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TRUSTEES' REPORT

YEAR ENDED 30 NOVEMBER 2022

The second major piece of work was to turn an existing legal SEN text book called the "Noddy Guide" (as it has come to be known) which David Wolfe KC first produced 15+ years ago. The original version of the Guide was produced in response to a request, from the then-President of the SENT, for a "Noddy Guide" to train SENT Chairs (now FTT Judges). (The name 'Noddy' indicates straight forward, no-nonsense advice.) The Guide is regularly updated as a free public resource to assist all those who deal with Special Educational Needs (SEN) law in England – including judges, legal practitioners, parents and local authorities. It is now co-written by David Wolfe KC (Matrix) and Leon Glenister (Landmark Chambers), both public law barristers who have significant experience and expertise in SEN Law. Support SEND Kids worked with the barristers to provide the first update in two years (impacted by the pandemic and also the change in SEN law) and the new version covers the law as it was introduced in England in 2014:

- The Children and Families Act 2014 (CFA2014)
- The Special Educational Needs and Disability Regulations 2014 (SI 2014/1530) (Regs2014)
- The SEN Code of Practice (COP2015)) relating to Education and Health Care Plans (EHCPs) and
- Department for Education Guidance "SEND: 19- to 25-year-olds' entitlement to EHC plans" published on 21 February 2017 (Guidance19-25) (which must be read alongside and be applied in accordance with CFA2014 and COP2015: IPSEA v Secretary of State [2003] EWCA Civ 7).

The aim of the Noddy Guide is to bring together the relevant legal provisions, the codes of practice, Government guidance and case law (principally from the High Court and, latterly, the Upper Tribunal). However, the Guide is not intended to be a substitute for direct consideration of the legal materials or relevant code of practice.

SSK helped produce both a revised guide (now available on both the Matrix and Landmark websites) in the form of Q&A but also prepared in 2022 to launch it on the platform. The substantive legal work was all done before November 2021. This is the first edition where links are included to cases and other primary materials, where they are readily accessible (some, particularly older cases, are not publicly available), thus enabling access to justice.

Direct access to a host of experts

As well as hosting the Noddy Guide in interactive Q&A, the SSK hub aims to be a place for parents to have direct access to SEND law experts, SEND professionals and other parents who have the lived experience of navigating a complex legal process and who, as the site can demonstrate, very much wish to pass on that knowledge. By making legal insights around every stage of the ECHP application process freely available, SSK hopes to help schools, parents and local authorities ensure that every SEND child is able to claim their right to learn, develop and fulfil their potential. The addition of the checklist powered by the WCIT grant will bring a whole new dimension to parents and professionals navigating the complex SEND system.

During 2021, SSK worked to gather together expertise amongst its network, and now has a committed band of general counsels, private practice lawyers, SEND parents and, increasingly teachers and SENCOs who are on the platform sharing measured, thoughtful advice for the community as it strives to share the information it has, once to many.

Achievements and performance

During the financial period, one of SSK's priorities has been to work towards the launch of the Noddy No-nonsense Guide to SEN law (the "Noddy Guide"), a free public resource to assist all those who deal with SEN law in England – including judges, legal practitioners, parents and local authorities. The Noddy Guide is to be digitised on the SSK platform, with the intention that parents can interact with the guide, navigate it easily, ask questions to its authors and most importantly, raise new and interesting areas for future iterations of the guide to develop into. This will benefit both parents and practitioners as the law develops, whilst expanding the pool of people who understand it well.

And finally...

- The Noddy Guide was successfully launched after the reporting period
- Lawyers have joined the platform and consistently respond to parent's questions with accurate helpful information
- The charity has sought to collaborate with other small charities in the space
- The charity has a small, committed group of SEND parents and lawyers helping curate the content.

SUPPORT SEND KIDS LIMITED

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TRUSTEES' REPORT

YEAR ENDED 30 NOVEMBER 2022



Direct access to a host of experts

As well as hosting the Noddy Guide in interactive Q&A, the SSK hub aims to be a place for parents to have direct access to SEND law experts, SEND professionals and other parents who have the lived experience of navigating a complex legal process and who, as the site can demonstrate, very much wish to pass on that knowledge. By making legal insights around every stage of the ECHP application process freely available, SSK hopes to help schools, parents and local authorities ensure that every SEND child is able to claim their right to learn, develop and fulfil their potential. The addition of the checklist powered by the WCIT grant will bring a whole new dimension to parents and professionals navigating the complex SEND system.

During 2021, SSK worked to gather together expertise amongst its network, and now has a committed band of general counsels, private practice lawyers, SEND parents and, increasingly teachers and SENCOs who are on the platform sharing measured, thoughtful advice for the community as it strives to share the information it has, once to many.

Financial review

The charity's incoming resources in the period were £32,729 and total resources expended were £39,481. The charity's reserves as at 30 November 2022 were in deficit by £20,441. The charity continues to incur startup and development expenditure including platform and tech build costs in order for the charity to implement and achieve its charitable objectives.

Reserves policy

The trustees aim to maintain unrestricted reserves equivalent to three months' running costs. The trustees will review the level of unrestricted reserves that are required to ensure an adequate balance exists to fulfil the charity's continuing obligations.

Donated facilities and services

We have considerable pro-bono support from law firms and lawyers as follows:

Our legal community backing comes from a number of large law firms providing skills and expertise to us "pro-bono": [Reed Smith](#).

Our charity pro-bono lawyers: [Morgan Lewis](#)

Our SEND lawyer support: [David Wolfe KC](#), [Leon Glenister](#), [Shoosmiths](#), [Boyes Turner](#)

Our PR support is pro-bono from [Farrer Kane](#).

SUPPORT SEND KIDS LIMITED

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TRUSTEES' REPORT

YEAR ENDED 30 NOVEMBER 2022

Structure, governance and management

Public benefit statement

The charity has a number of objects specifically restricted to the following: for the public benefit, the relief of children and young people with special educational needs and disability in the UK, in particular but not exclusively by:

- (1) collecting information and producing insight about the rights of and resources available to such persons and their carers
- (2) providing easy and user-friendly access to such information via online platforms;
- (3) providing online platforms to connect such persons with other individuals willing to provide advice, support or assistance; and
- (4) raising awareness of the technical and legal issues that may arise when seeking support and educational provision for such persons. Technology platforms will assist in amplifying and pulling together the voices in the SEND space and in particular the involvement of those with technical expertise will help raise awareness and distribute information to those who need it.

The trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the company's aims and objectives and in planning future activities.

Trustee recruitment and appointment

At the time that charitable status was granted (September 2021) the charity had the three founding trustees. All the trustees were trained lawyers and all female founders. The intention was, and is to diversify the board with trustees with some "lived experience" of being a SEND parent.

Future plans

Building on the Noddy No Nonsense Guide, we will launch micro-guides of approximately 10 Q&A bite size chunks on areas of the law affecting SEND parents – disability discrimination, trusts and estates, court of protection, exclusions etc. We will run webinars and build out our information set.

Additional information

We are increasingly focusing on attracting corporate sponsorship from businesses that understand that supporting SEND families through navigating the challenges of keeping their children in education provides benefits to everyone.

SUPPORT SEND KIDS LIMITED

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

YEAR ENDED 30 NOVEMBER 2022

The charity trustees (who are also the directors of Support SEND Kids Limited for the purposes of company law) are responsible for preparing a trustees' annual report (including the Strategic Report) and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees and signed on their behalf by:



Rachel Amos
Chair

29 August 2023

SUPPORT SEND KIDS LIMITED

(a company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 30 NOVEMBER 2022

Independent Examiner's Report

I report to the charitable company's trustees on my examination of the accounts of Support SEND Kids Limited ("the company") for the period ended 30 November 2022 which are set out on pages 11 to 19.

Responsibilities and basis of report

As the charitable company's trustees (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company 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 your charitable company's accounts as carried out under the Charities Act 2011, section 145 ("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 cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by 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.



Robin Hunter MAAT FCCA
for and on behalf of
Allsquare (Edinburgh) Ltd
Federation House
222 – 224 Queensferry Road
Edinburgh
EH4 2BN

29 August 2023

SUPPORT SEND KIDS LIMITED
(a company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 NOVEMBER 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations, legacies and grants	2	10,442	22,287	32,729	15,532
Charitable activities		-	-	-	-
Other trading activities		-	-	-	-
Investments		-	-	-	-
Other income		-	-	-	-
Total income		10,442	22,287	32,729	15,532
Expenditure on:					
Raising funds	3	1,130	14,079	15,209	8,752
Charitable activities	4	23,102	1,170	24,272	20,469
Other expenditure		-	-	-	-
Total expenditure		24,232	15,249	39,481	29,222
Net income / (expenditure)		(13,790)	7,038	(6,752)	(13,689)
Transfers between funds		-	-	-	-
Net movement in funds		(13,790)	7,038	(6,752)	(13,689)
Funds brought forward		(13,689)	-	(13,689)	-
Funds carried forward		(27,479)	7,038	(20,441)	(13,689)

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

The notes on pages 13 to 19 form part of these financial statements.

SUPPORT SEND KIDS LIMITED
(a company limited by guarantee)

BALANCE SHEET AS AT 30 NOVEMBER 2022

YEAR ENDED 30 NOVEMBER 2022

	Notes	2022 £	2021 £
Fixed assets:			
Investments	6	1	1
Total fixed assets		<u>1</u>	<u>1</u>
Current assets:			
Debtors	7	240	11
Cash at bank and in hand		17,619	14,014
Total current assets		<u>17,859</u>	<u>14,025</u>
Liabilities:			
Creditors falling due within one year	8	38,302	27,715
Net current assets		<u>(20,442)</u>	<u>(13,690)</u>
Total net assets		<u>(20,441)</u>	<u>(13,689)</u>
The funds of the charity:			
Unrestricted income funds	9	(27,479)	(13,689)
Restricted income funds	10	7,038	-
Total charity funds		<u>(20,441)</u>	<u>(13,689)</u>

The financial statements have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime. For the period ended 30 November 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The trustees have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.
- The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

The financial statements of Support SEND Kids Limited, registered charity number 1195895, registered company number 13426942, were approved by the Board of Trustees (Directors) on 29 August 2023 and signed on their behalf by:



Rachel Amos (Director)

The notes on pages 13 to 19 form part of these financial statements.

SUPPORT SEND KIDS LIMITED

(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 NOVEMBER 2022

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Charity information

Support SEND Kids Limited, a public benefit entity, is incorporated in England and Wales as a company limited by guarantee not having a share capital. There are currently three Trustees who are also the members of the company. Each member has undertaken to contribute to the assets in the event of winding up a sum not exceeding £1. The charitable company is a registered charity. The registered office is given on page 2.

Basis of preparation

The financial statements are prepared under the historical cost convention, in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities (SORP 2019 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 and the Companies Act 2006.

Support Send Kids Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis. After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, which are described in note 1, the trustees are required to make judgements, estimates and assumptions about the carrying amounts 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific artistic projects being undertaken by the charity.

Income

All incoming resources are 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 from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- 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.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

SUPPORT SEND KIDS LIMITED

(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 NOVEMBER 2022

1. Accounting Policies (continued)

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of marketing.
- Expenditure on charitable activities includes the costs of salaries, and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading
- Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activity. Support costs include the costs of office salaries, and governance costs which support the charity in the provision of education. The bases on which support costs have been allocated are set out in note 7.

Fixed asset investments

Interest in subsidiaries, associates and jointly controlled entities are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in the Statement of Financial Activities.

- A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.
- An associate is an entity, being neither a subsidiary nor a joint venture, in which the charity holds a long-term interest and where the charity has significant influence. The charity considers that it has significant influence where it has the power to participate in the financial and operating decisions of the associate.
- Entities in which the charity has a long-term interest and shares control under a contractual arrangement are classified as jointly controlled entities.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

SUPPORT SEND KIDS LIMITED
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 NOVEMBER 2022

2. Donations, Legacies and Grants

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
General donations	10,442	-	10,442	10,322
Philip King Charitable Trust	-	12,504	12,504	5,210
The Worshipful Company of Information Technologists	-	9,783	9,783	5,210
	<u>10,442</u>	<u>22,287</u>	<u>32,729</u>	<u>15,532</u>

3. Raising Funds

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Donation fees	-	-	-	342
Fundraising and communication costs	1,130	14,079	15,209	8,410
	<u>1,130</u>	<u>14,079</u>	<u>15,209</u>	<u>8,752</u>

4. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Platform costs	12,132	-	6,540	6,540
Consulting costs	5,159	1,170	8,019	8,019
Tech build costs	-	-	1,350	1,350
Support costs	5	5,811	-	4,560
	<u>23,102</u>	<u>1,170</u>	<u>24,272</u>	<u>20,469</u>

SUPPORT SEND KIDS LIMITED
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NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 NOVEMBER 2022

5. Support Costs	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Advertising and marketing	2,870	-	2,870	997
Accountancy fees	2,383	-	2,383	2,016
Legal expenses	-	-	-	458
IT software and consumables	171	-	171	1,089
Travel Expenses	388	-	388	-
	<u>5,811</u>	<u>-</u>	<u>5,811</u>	<u>4,560</u>

The charity does not have any employees and hence no key management personnel are disclosed.

6. Fixed Asset Investments

	Shares In Group Undertakings £
Cost	
At 30 November 2021	1
Additions	-
Disposals	-
At 30 November 2022	<u>1</u>
Net book value	
At 30 November 2021	1
At 30 November 2022	<u>1</u>

The charity's investments as at 30 November 2022 in the share capital of companies include the following subsidiaries:

Support SEND Kids Trading Limited

Registered office:	Third Floor, 30 Bedford Street, London, WC2E 9ED
Nature of business:	Information technology consultancy activities
Class of shares:	Ordinary
Holding:	100%

SUPPORT SEND KIDS LIMITED
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NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 NOVEMBER 2022

7. Debtors		2022	2021
		£	£
Prepayments		240	11
		<u>240</u>	<u>11</u>

8. Creditors		2022	2021
	Note	£	£
Trade creditors		13,622	6,275
Amounts owed to group undertakings		1	1
Loans from directors	13	13,436	11,547
Accruals		3,957	2,602
Deferred income		7,286	7,290
		<u>38,302</u>	<u>27,715</u>

9. Unrestricted Income Funds					
	Balance at	Income	Expenditure	Transfers	Balance at
	1-Dec-21				30-Nov-22
	£	£	£	£	£
General funds	(13,689)	10,442	24,232	-	(27,479)
	<u>(13,689)</u>	<u>10,442</u>	<u>24,232</u>	<u>-</u>	<u>(27,479)</u>

Name of fund	Description, nature and purpose of fund
General funds	Unrestricted reserves expendable at the discretion of the trustees in the furtherance of the charity's objectives.

SUPPORT SEND KIDS LIMITED
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NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 NOVEMBER 2022

10. Restricted Income Funds	Balance at 1-Dec-21 £	Income £	Expenditure £	Transfers £	Balance at 30-Nov-22 £
Philip King Charitable Trust	-	12,504	12,504	-	-
The Worshipful Company of Information Technologists	-	9,783	2,745	-	7,038
	<u>-</u>	<u>22,287</u>	<u>15,249</u>	<u>-</u>	<u>7,038</u>

Name of fund

Description, nature and purpose of fund

Philip King Charitable Trust	A grant of £12,500 for each of two years to fund the position of part-time fundraiser. The grant is treated as a restricted fund and used solely for the position of part-time fundraiser.
The Worshipful Company of Information Technologists	A grant of £10,000 to fund website investment specifically in relation to research and design in user experience.

11. Trustee Remuneration and Benefits

None of the trustees have been paid any remuneration or received any other benefits from employment with their charity or a related entity.

12. Trustees' Expenses

	2022 £	2021 £
Reimbursed expenses		
Platform costs	-	89
Legal expenses	-	458
Travel expenses	<u>388</u>	<u>-</u>
	<u>388</u>	<u>547</u>
The number of trustees reimbursed for expenses or who had expenses paid	<u>1</u>	<u>2</u>

SUPPORT SEND KIDS LIMITED

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NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 NOVEMBER 2022

13. Related Party Disclosures

Support SEND Kids Trading Limited

A company in which Denise Bernadette Nurse is a director

Included in 'Amounts owed to group undertakings' is an amount of £1 due to Support SEND Kids Trading Limited by the charity as payment for the 100% shareholding issued on incorporation.

Rachel Amos

Trustee and Director

Included in 'Loans from directors' is an amount of £6,167 (2021: £4,667) due to Rachel Amos from the charity in relation to startup funds introduced as initial working capital on the charity's incorporation. Also included in 'Loans from directors' is an amount of £477 (2021: £89) due to Rachel Amos from the charity in relation to expenses incurred on behalf of the charity. The £6,644 (2021: £4,756) balance due to Rachel Amos is interest free and has no fixed terms for repayment.

Janvi Balwant Patel

Trustee and Director

Included in 'Loans from directors' is an amount of £4,667 (2021: £4,667) due to Janvi Balwant Patel from the charity in relation to startup funds introduced as initial working capital on the charity's incorporation. Also included in 'Loans from directors' is an amount of £458 (2021: £458) due to Janvi Balwant Patel from the charity in relation to expenses incurred on behalf of the charity. The £5,125 (2021: £5,125) balance due to Dr Janvi Balwant Patel is interest free and has no fixed terms for repayment.

Denise Bernadette Nurse

Former Trustee and Director

Included in 'Loans from directors' is an amount of £1,667 (2021: £1,667) due to Denise Bernadette Nurse from the charity in relation to startup funds introduced as initial working capital on the charity's incorporation. The loan is interest free and has no fixed terms for repayment.