



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

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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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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

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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

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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.

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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.

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TRUSTEES' REPORT

YEAR ENDED 30 NOVEMBER 2022



Direct access to a host of experts

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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](#).

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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.

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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

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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
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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.

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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

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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.

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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.

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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	<u>1,130</u>	<u>14,079</u>	<u>15,209</u>	<u>8,410</u>
	<u>1,130</u>	<u>14,079</u>	<u>15,209</u>	<u>8,752</u>

4. Charitable Activities

	Note	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	<u>5,811</u>	<u>-</u>	<u>4,560</u>	<u>4,560</u>
		<u>23,102</u>	<u>1,170</u>	<u>24,272</u>	<u>20,469</u>

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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%

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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

	Note	2022 £	2021 £
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 1-Dec-21 £	Income £	Expenditure £	Transfers £	Balance at 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
(a company limited by guarantee)

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.