

Registered number: 13049161
Charity number: 1195895

Support SEND Kids Limited
(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

For the period ended 31 May 2024

Support SEND Kids Limited
(A company limited by guarantee)

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Support SEND Kids Limited
(A company limited by guarantee)

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

Support SEND Kids Limited
(A company limited by guarantee)

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.

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

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 forth 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.

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

		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 £
	Note				
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.

Balance sheet
As at 31 May 2024

		31 May 2024 £	30 November 2022 £
	Note		
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)
Net current liabilities		<u>(9,130)</u>	<u>(20,442)</u>
Total net assets		<u>(9,129)</u>	<u>(20,441)</u>
Charity funds			
Restricted funds	12	-	7,038
Unrestricted funds	12	(9,129)	(27,479)
Total funds		<u>(9,129)</u>	<u>(20,441)</u>

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 17:07:49 GMT (UTC+0).....

Janvi Patel

Trustee

Date:

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

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.

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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 2024	31 May 2024	31 May 2024	30 November 2022
	£	£	£	£
Donations	-	30,047	30,047	10,442
Grants	7,294	-	7,294	22,287
	=====	=====	=====	=====
Total 2022	22,287	10,442	32,729	
	=====	=====	=====	

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 2024	31 May 2024	30 November 2022
	£	£	£
Fundraising and communication costs	126	126	-
	=====	=====	=====

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
	<u>14,079</u>	<u>1,130</u>	<u>15,209</u>	
Total 2022	<u>14,079</u>	<u>1,130</u>	<u>15,209</u>	

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
	<u>12,732</u>	<u>11,823</u>	<u>24,555</u>	<u>24,272</u>
Total 2022	<u>1,170</u>	<u>23,102</u>	<u>24,272</u>	

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

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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
	270	240

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
	11,362	38,301

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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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>(20,441)</u>	<u>37,467</u>	<u>(26,155)</u>	<u>(9,129)</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>(13,689)</u>	<u>32,729</u>	<u>(39,481)</u>	<u>(20,441)</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	<u>(9,129)</u>	<u>(9,129)</u>

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	<u>7,038</u>	<u>(27,479)</u>	<u>(20,441)</u>

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.