

**REGISTERED CHARITY NUMBER: 258730**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**  
**FOR**  
**THE SOCIAL EMOTIONAL AND BEHAVIOURAL**  
**DIFFICULTIES ASSOCIATION**

Xeinadin South East Limited  
Unit 68 Basepoint  
Shearway Business Park  
Folkestone  
Kent  
CT19 4RH

**THE SOCIAL EMOTIONAL AND BEHAVIOURAL  
DIFFICULTIES ASSOCIATION**

**CONTENTS OF THE FINANCIAL STATEMENTS  
for the Year Ended 31 December 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	1
<b>Independent Examiner's Report</b>	2
<b>Statement of Financial Activities</b>	3
<b>Balance Sheet</b>	4
<b>Notes to the Financial Statements</b>	5 to 9
<b>Detailed Statement of Financial Activities</b>	10 to 11

**THE SOCIAL EMOTIONAL AND BEHAVIOURAL  
DIFFICULTIES ASSOCIATION**

**REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

258730

**Principal address**

Unit 3 Park Grange  
Evegate Business Park  
Smeeth  
Ashford  
Kent  
TN25 6SX

**Trustees**

Mrs J Pritchard  
Mr B Law  
Mr L Sage (resigned 12.4.24)  
Mrs J Stott  
Mrs P Jones  
Mr R Long  
Mr D Gunn (appointed 21.9.24)

**Independent Examiner**

Nick May FCCA  
Xeinadin South East Limited  
Unit 68 Basepoint  
Shearway Business Park  
Folkestone  
Kent  
CT19 4RH

Approved by order of the board of trustees on ..... and signed on its behalf by:



.....  
Mrs P Jones - Trustee

27.09.25

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE SOCIAL EMOTIONAL AND BEHAVIOURAL  
DIFFICULTIES ASSOCIATION**

**Independent examiner's report to the trustees of The Social Emotional and Behavioural Difficulties Association**

I report to the charity trustees on my examination of the accounts of The Social Emotional and Behavioural Difficulties Association (the Trust) for the year ended 31 December 2024.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nick May FCCA

Xeinadin South East Limited  
Unit 68 Basepoint  
Shearway Business Park  
Folkestone  
Kent  
CT19 4RH

Date: .....



**THE SOCIAL EMOTIONAL AND BEHAVIOURAL  
DIFFICULTIES ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 December 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Voluntary income		31,051	-	31,051	11,087
<b>Charitable activities</b>					
Consultancy work done		212	-	212	1,894
Publications		25,382	-	25,382	26,679
Conferences & courses		32,633	-	32,633	45,085
Other income		75	-	75	1,279
Investment income	2	430	-	430	445
<b>Total</b>		<u>89,783</u>	<u>-</u>	<u>89,783</u>	<u>86,469</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Publications		9,346	-	9,346	8,867
Conferences & courses		33,293	-	33,293	49,549
Governance		45,081	-	45,081	44,572
<b>Total</b>		<u>87,720</u>	<u>-</u>	<u>87,720</u>	<u>102,988</u>
<b>NET INCOME/(EXPENDITURE)</b>		2,063	-	2,063	(16,519)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		28,059	-	28,059	44,578
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>30,122</u></u>	<u><u>-</u></u>	<u><u>30,122</u></u>	<u><u>28,059</u></u>

The notes form part of these financial statements

**THE SOCIAL EMOTIONAL AND BEHAVIOURAL  
DIFFICULTIES ASSOCIATION**

**BALANCE SHEET**  
**31 December 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	3,776	-	3,776	3,170
<b>CURRENT ASSETS</b>					
Debtors	7	17,187	-	17,187	18,439
Cash at bank		29,822	-	29,822	22,593
		47,009	-	47,009	41,032
<b>CREDITORS</b>					
Amounts falling due within one year	8	(20,663)	-	(20,663)	(16,143)
<b>NET CURRENT ASSETS</b>		26,346	-	26,346	24,889
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		30,122	-	30,122	28,059
<b>NET ASSETS</b>		30,122	-	30,122	28,059
<b>FUNDS</b>	9				
Unrestricted funds				30,122	28,059
<b>TOTAL FUNDS</b>				30,122	28,059

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

  
.....  
Mrs P Jones - Trustee

27.09.25

**THE SOCIAL EMOTIONAL AND BEHAVIOURAL  
DIFFICULTIES ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 December 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Fixtures and Fittings - 20% Reducing Balance  
Computer Equipment - 25% Reducing Balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. INVESTMENT INCOME**

	31.12.24	31.12.23
	£	£
Interest receivable	430	445
	<u>          </u>	<u>          </u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

Mrs M Watt received trustees remuneration or other benefits for the year ended 31 December 2024 of £Nil (2023: £1,300). Mr R Long received trustees remuneration or other benefits for the year ended 31 December 2024 of £1,780 (2023: £1,841). Mr D Gunn received trustees remuneration or other benefits for the year ended 31 December 2024 of £571 (2023: £Nil).



**THE SOCIAL EMOTIONAL AND BEHAVIOURAL  
DIFFICULTIES ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2024**

**3. TRUSTEES' REMUNERATION AND BENEFITS - continued**

**Trustees' expenses**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. Expenses paid to the trustees in the year totalled £1,754 (2023 : £2,720). These expenses were made up of 5 (2023: 3) trustees reimbursed for their travel expenses of £1,734 (2023 : £2,005), computer and stationery costs of £20 (2023 : £Nil), conference costs of £Nil (2023: £510) and sundry costs of £Nil (2023: £205).

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.12.24	31.12.23
Administration	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Voluntary income	11,087	-	11,087
<b>Charitable activities</b>			
Consultancy work done	1,894	-	1,894
Publications	26,679	-	26,679
Conferences & courses	45,085	-	45,085
Other income	1,279	-	1,279
Investment income	445	-	445
<b>Total</b>	<u>86,469</u>	<u>-</u>	<u>86,469</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Publications	8,867	-	8,867
Conferences & courses	49,549	-	49,549
Governance	44,572	-	44,572
<b>Total</b>	<u>102,988</u>	<u>-</u>	<u>102,988</u>
<b>NET INCOME/(EXPENDITURE)</b>	(16,519)	-	(16,519)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	44,578	-	44,578
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>28,059</u>	<u>-</u>	<u>28,059</u>



**THE SOCIAL EMOTIONAL AND BEHAVIOURAL  
DIFFICULTIES ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2024**

**6. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2024	3,189	6,559	9,748
Additions	226	1,518	1,744
At 31 December 2024	3,415	8,077	11,492
<b>DEPRECIATION</b>			
At 1 January 2024	1,577	5,001	6,578
Charge for year	368	770	1,138
At 31 December 2024	1,945	5,771	7,716
<b>NET BOOK VALUE</b>			
At 31 December 2024	1,470	2,306	3,776
At 31 December 2023	1,612	1,558	3,170

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24 £	31.12.23 £
Trade debtors	2,439	2,128
Other debtors	6,882	8,057
Prepayments	7,866	8,254
	17,187	18,439

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24 £	31.12.23 £
Trade creditors	848	2,097
Other creditors	19,815	14,046
	20,663	16,143

**9. MOVEMENT IN FUNDS**

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	28,059	2,063	30,122
<b>TOTAL FUNDS</b>	28,059	2,063	30,122

**THE SOCIAL EMOTIONAL AND BEHAVIOURAL  
DIFFICULTIES ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2024**

**9. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	89,783	(87,720)	2,063
<b>TOTAL FUNDS</b>	<u>89,783</u>	<u>(87,720)</u>	<u>2,063</u>

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	44,578	(16,519)	28,059
<b>TOTAL FUNDS</b>	<u>44,578</u>	<u>(16,519)</u>	<u>28,059</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	86,469	(102,988)	(16,519)
<b>TOTAL FUNDS</b>	<u>86,469</u>	<u>(102,988)</u>	<u>(16,519)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	44,578	(14,456)	30,122
<b>TOTAL FUNDS</b>	<u>44,578</u>	<u>(14,456)</u>	<u>30,122</u>

**THE SOCIAL EMOTIONAL AND BEHAVIOURAL  
DIFFICULTIES ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2024**

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	176,252	(190,708)	(14,456)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>176,252</u>	<u>(190,708)</u>	<u>(14,456)</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.



**THE SOCIAL EMOTIONAL AND BEHAVIOURAL  
DIFFICULTIES ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 December 2024**

	31.12.24 £	31.12.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Voluntary income</b>		
Subscriptions	12,680	11,087
Donations	18,371	-
	<hr/> 31,051	<hr/> 11,087
<b>Investment income</b>		
Interest receivable	430	445
<b>Charitable activities</b>		
Royalties	25,382	26,557
Sundry income	287	3,173
Distance educate course	32,633	23,519
Well Being Tool Kit	-	122
Conferences	-	21,566
	<hr/> 58,302	<hr/> 74,937
<b>Total incoming resources</b>	89,783	86,469
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Conference	-	25,112
Distance education course	27,861	19,250
Journal administration support	9,346	8,850
	<hr/> 37,207	<hr/> 53,212
<b>Support costs</b>		
<b>Management</b>		
Wages & salaries	17,337	18,580
Professional fees	366	-
	<hr/> 17,703	<hr/> 18,580
<b>Administrative costs</b>		
Telephone	588	807
Post & stationery	484	754
Computer expenses	7,448	7,259
Advertising	4,795	3,600
Insurance	517	596
Subscriptions	330	303
Rent	8,706	6,442
Travel & venue hire	5,022	5,705
Cleaning	-	24
Sundry expenses	128	205
	<hr/> 28,018	<hr/> 25,695
<b>Bank Charges</b>		
Bank charges	30	45
Carried forward	30	45

This page does not form part of the statutory financial statements

**THE SOCIAL EMOTIONAL AND BEHAVIOURAL  
DIFFICULTIES ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 December 2024**

	31.12.24 £	31.12.23 £
<b>Bank Charges</b>		
Brought forward	30	45
Credit card	84	326
	<hr/> 114	<hr/> 371
<b>Depreciation</b>		
Fixtures and fittings	368	404
Computer equipment	770	522
Loss on sale of tangible fixed assets	-	872
	<hr/> 1,138	<hr/> 1,798
<b>Governance costs</b>		
Accountancy and examination	3,540	3,332
	<hr/> 87,720	<hr/> 102,988
Total resources expended		
<b>Net income/(expenditure)</b>	<hr/> <hr/> 2,063	<hr/> <hr/> (16,519)

This page does not form part of the statutory financial statements