REGISTERED CHARITY NUMBER: 258730

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

FOR

THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION

MMP Accounting Solutions Ltd
Chartered Certified Accountants
3 Queen Street
Ashford
Kent
TN23 1RF

THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION

CONTENTS OF THE FINANCIAL STATEMENTS for the Year Ended 31 December 2020

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

THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION

REPORT OF THE TRUSTEES for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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 5a Park Grange
Evegate Business Park
Ashford
Kent
TN25 6SX

Trustees

Mrs J Pritchard
Mr B Law
Mrs L Key (resigned 1.4.20)
Mr L Sage
Mrs J Stott
Mrs P Jones

Independent Examiner

Martin Philip Ades
FCCA
MMP Accounting Solutions Ltd
Chartered Certified Accountants
3 Queen Street
Ashford
Kent
TN23 1RF

Approved by order of the board of trustees on 10th July 2021 and signed on its behalf by:

.....
Mrs P Jones - Trustee

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 2020.

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.

Martin Philip Ades
FCCA
MMP Accounting Solutions Ltd
Chartered Certified Accountants
3 Queen Street
Ashford
Kent
TN23 1RF

Date: .....

THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 December 2020

	Notes	Unrestricted fund £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Voluntary income		14,373	-	14,373	26,633
Charitable activities					
Publications		20,585	1,000	21,585	23,790
Conferences & courses		34,115	-	34,115	46,389
Other income		101	-	101	51
Investment income	2	38	-	38	35
Total		69,212	1,000	70,212	96,898
EXPENDITURE ON					
Raising funds		133	-	133	-
Charitable activities					
Publications		9,649	1,000	10,649	10,033
Conferences & courses		39,755	-	39,755	114,785
Governance		21,735	-	21,735	22,684
Total		71,272	1,000	72,272	147,502
NET INCOME/(EXPENDITURE)		(2,060)	-	(2,060)	(50,604)
RECONCILIATION OF FUNDS					
Total funds brought forward		51,065	-	51,065	101,669
TOTAL FUNDS CARRIED FORWARD		49,005	-	49,005	51,065

The notes form part of these financial statements

THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION

BALANCE SHEET
31 December 2020

	Notes	Unrestricted fund £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Tangible assets	6	5,991	-	5,991	2,839
CURRENT ASSETS					
Debtors	7	6,177	-	6,177	27,730
Cash at bank		39,125	-	39,125	23,477
		45,302	-	45,302	51,207
CREDITORS					
Amounts falling due within one year	8	(2,288)	-	(2,288)	(2,981)
NET CURRENT ASSETS		43,014	-	43,014	48,226
TOTAL ASSETS LESS CURRENT LIABILITIES		49,005	-	49,005	51,065
NET ASSETS		49,005	-	49,005	51,065
FUNDS	9				
Unrestricted funds				49,005	51,065
TOTAL FUNDS				49,005	51,065

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

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 December 2020

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

	31.12.20	31.12.19
	£	£
Interest receivable	38	35

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

continued...

4. STAFF COSTS

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

	31.12.20	31.12.19
Administration	1	1

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Voluntary income	26,633	-	26,633
Charitable activities			
Publications	22,790	1,000	23,790
Conferences & courses	46,389	-	46,389
Other income	51	-	51
Investment income	35	-	35
Total	95,898	1,000	96,898
EXPENDITURE ON			
Charitable activities			
Publications	9,033	1,000	10,033
Conferences & courses	114,785	-	114,785
Governance	22,684	-	22,684
Total	146,502	1,000	147,502
NET INCOME/(EXPENDITURE)	(50,604)	-	(50,604)
Transfers between funds	2,079	(2,079)	-
Net movement in funds	(48,525)	(2,079)	(50,604)
RECONCILIATION OF FUNDS			
Total funds brought forward	99,590	2,079	101,669
TOTAL FUNDS CARRIED FORWARD	51,065	-	51,065

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 December 2020

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2020	9,096	16,834	25,930
Additions	2,122	2,875	4,997
At 31 December 2020	11,218	19,709	30,927
DEPRECIATION			
At 1 January 2020	8,817	14,274	23,091
Charge for year	484	1,361	1,845
At 31 December 2020	9,301	15,635	24,936
NET BOOK VALUE			
At 31 December 2020	1,917	4,074	5,991
At 31 December 2019	279	2,560	2,839

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Trade debtors	3,433	22,640
Other debtors	1,143	3,679
Prepayments	1,601	1,411
	6,177	27,730

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Trade creditors	128	-
Other creditors	2,160	2,981
	2,288	2,981

9. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	51,065	(2,060)	49,005
TOTAL FUNDS	51,065	(2,060)	49,005

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 December 2020

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	69,212	(71,272)	(2,060)
Restricted funds			
Restricted Fund	1,000	(1,000)	-
TOTAL FUNDS	70,212	(72,272)	(2,060)

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	99,590	(50,604)	2,079	51,065
Restricted funds				
Restricted Fund	2,079	-	(2,079)	-
TOTAL FUNDS	101,669	(50,604)	-	51,065

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	95,898	(146,502)	(50,604)
Restricted funds			
Restricted Fund	1,000	(1,000)	-
TOTAL FUNDS	96,898	(147,502)	(50,604)

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 December 2020

9. MOVEMENT IN FUNDS - continued

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

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	99,590	(52,664)	2,079	49,005
Restricted funds				
Restricted Fund	2,079	-	(2,079)	-
TOTAL FUNDS	101,669	(52,664)	-	49,005

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 £
Unrestricted funds			
General fund	165,110	(217,774)	(52,664)
Restricted funds			
Restricted Fund	2,000	(2,000)	-
TOTAL FUNDS	167,110	(219,774)	(52,664)

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 December 2020

	31.12.20 £	31.12.19 £
INCOME AND ENDOWMENTS		
Voluntary income		
Subscriptions	14,373	26,633
Investment income		
Interest receivable	38	35
Charitable activities		
Royalties	19,643	22,179
Sundry income	101	212
Dist Ed Cert Course	34,115	33,960
Well Being Tool Kit	1,942	1,612
National conference	-	12,267
	55,801	70,230
Total incoming resources	70,212	96,898
EXPENDITURE		
Other trading activities		
Purchases	133	-
Charitable activities		
National conference	388	26,468
Distance education course	16,290	25,002
Journal administration support	10,649	9,893
	27,327	61,363
Support costs		
Management		
Rates and water	82	-
Wages & Salaries	7,165	13,041
Subcontracted work	2,910	16,399
Professional fees	-	400
	10,157	29,840
Administrative costs		
Telephone	260	107
Post & stationery	579	947
Computer expenses	4,698	2,734
Advertising	1,862	-
Insurance	584	582
Rent	6,553	7,244
Travel & venue hire	3,410	6,344
	17,946	17,958
Human resources		
Sundry expenses	107	786
Carried forward	107	786

THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 December 2020

	31.12.20 £	31.12.19 £
Human resources		
Brought forward	107	786
Subscriptions	-	267
	107	1,053
Other		
Training & development officer expenses	238	-
Bank Charges		
Credit card	121	142
Depreciation		
Fixtures and fittings	484	67
Computer equipment	1,361	804
	1,845	871
Governance costs		
Accountancy and examination	2,316	2,340
Bad debts expense	12,082	33,935
	14,398	36,275
Total resources expended	72,272	147,502
Net expenditure	(2,060)	(50,604)