REGISTERED CHARITY NUMBER: 258730

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

FOR

THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION

MMP Accounting Solutions Ltd
Chartered Certified Accountants
42 Cudworth Road
Willesborough
Ashford
Kent
TN24 0BG

THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION

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THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION

REPORT OF THE TRUSTEES for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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
Mr L Sage
Mrs J Stott
Mrs P Jones
Mr R Long (appointed 10.7.21)
Mrs M Watt (appointed 10.7.21)

Independent Examiner

Nick May
FCCA
MMP Accounting Solutions Ltd
Chartered Certified Accountants
42 Cudworth Road
Willesborough
Ashford
Kent
TN24 0BG

Approved by order of the board of trustees on 26/3/22 and signed on its behalf by:

Pamela C Jones
.....
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 2021.

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
MMP Accounting Solutions Ltd
Chartered Certified Accountants
42 Cudworth Road
Willesborough
Ashford
Kent
TN24 0BG

Date: .....

THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Voluntary income		14,038	-	14,038	14,373
Charitable activities					
Consultancy work done		835	-	835	-
Publications		25,722	-	25,722	21,585
Conferences & courses		42,109	-	42,109	34,115
Other income		141	-	141	101
Investment income	2	5	-	5	38
Total		82,850	-	82,850	70,212
EXPENDITURE ON					
Raising funds		-	-	-	133
Charitable activities					
Consultancy work done		748	-	748	-
Publications		7,307	-	7,307	10,649
Conferences & courses		37,110	-	37,110	39,755
Governance		29,871	-	29,871	21,735
Total		75,036	-	75,036	72,272
NET INCOME/(EXPENDITURE)		7,814	-	7,814	(2,060)
RECONCILIATION OF FUNDS					
Total funds brought forward		49,005	-	49,005	51,065
TOTAL FUNDS CARRIED FORWARD		56,819	-	56,819	49,005

The notes form part of these financial statements

THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION

BALANCE SHEET
31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Tangible assets	6	4,916	-	4,916	5,991
CURRENT ASSETS					
Debtors	7	13,187	-	13,187	6,177
Cash at bank		41,069	-	41,069	39,125
		54,256	-	54,256	45,302
CREDITORS					
Amounts falling due within one year	8	(2,353)	-	(2,353)	(2,288)
NET CURRENT ASSETS		51,903	-	51,903	43,014
TOTAL ASSETS LESS CURRENT LIABILITIES		56,819	-	56,819	49,005
NET ASSETS		56,819	-	56,819	49,005
FUNDS	9				
Unrestricted funds				56,819	49,005
TOTAL FUNDS				56,819	49,005

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 2021

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

	31.12.21	31.12.20
	£	£
Interest receivable	5	38

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

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3. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

The trustees all give freely their time and expertise without any form or remuneration or other benefit in cash or kind. Expenses paid to the trustees in the year totalled £1,724 (2020 : £2,149). These expenses were made up of 5 trustees reimbursed for their travel expenses of £1,224 (2020 : £1,400), computer and stationery costs for 1 trustee of £500 (2020 : £249) and seminar and conference related costs for 1 trustee of £NIL (2020 : £500).

4. STAFF COSTS

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

	31.12.21	31.12.20
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	14,373	-	14,373
Charitable activities			
Publications	20,585	1,000	21,585
Conferences & courses	34,115	-	34,115
Other income	101	-	101
Investment income	38	-	38
Total	69,212	1,000	70,212
EXPENDITURE ON			
Raising funds	133	-	133
Charitable activities			
Publications	9,649	1,000	10,649
Conferences & courses	39,755	-	39,755
Governance	21,735	-	21,735
Total	71,272	1,000	72,272
NET INCOME/(EXPENDITURE)	(2,060)	-	(2,060)
RECONCILIATION OF FUNDS			
Total funds brought forward	51,065	-	51,065
TOTAL FUNDS CARRIED FORWARD	49,005	-	49,005

continued...

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2021	11,218	19,709	30,927
Additions	130	300	430
At 31 December 2021	11,348	20,009	31,357
DEPRECIATION			
At 1 January 2021	9,301	15,635	24,936
Charge for year	410	1,095	1,505
At 31 December 2021	9,711	16,730	26,441
NET BOOK VALUE			
At 31 December 2021	1,637	3,279	4,916
At 31 December 2020	1,917	4,074	5,991

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Trade debtors	6,742	3,433
Other debtors	4,830	1,143
Prepayments	1,615	1,601
	13,187	6,177

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Trade creditors	-	128
Other creditors	2,353	2,160
	2,353	2,288

9. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	49,005	7,814	56,819
TOTAL FUNDS	49,005	7,814	56,819

continued...

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	82,850	(75,036)	7,814
TOTAL FUNDS	82,850	(75,036)	7,814

Comparatives for 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

Comparative 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)

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	51,065	5,754	56,819
TOTAL FUNDS	51,065	5,754	56,819

continued...

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 £
Unrestricted funds			
General fund	152,062	(146,308)	5,754
Restricted funds			
Restricted Fund	1,000	(1,000)	-
TOTAL FUNDS	153,062	(147,308)	5,754

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Voluntary income		
Subscriptions	14,038	14,373
Investment income		
Interest receivable	5	38
Charitable activities		
Royalties	23,330	19,643
Sundry income	976	101
Dist Ed Cert Course	37,707	34,115
Well Being Tool Kit	2,392	1,942
National conference	4,402	-
	68,807	55,801
Total incoming resources	82,850	70,212
EXPENDITURE		
Other trading activities		
Purchases	-	133
Charitable activities		
National conference	9,480	388
Distance education course	21,603	16,290
Journal administration support	10,487	10,649
	41,570	27,327
Support costs		
Management		
Rates and water	(82)	82
Wages & Salaries	10,560	7,165
Subcontracted work	748	2,910
	11,226	10,157
Administrative costs		
Telephone	436	260
Post & stationery	122	579
Computer expenses	5,225	4,698
Advertising	3,340	1,862
Insurance	582	584
Rent	5,760	6,553
Travel & venue hire	2,043	3,410
	17,508	17,946
Human resources		
Sundry expenses	39	107
Subscriptions	280	-
	319	107

THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
Human resources		
Other		
Training & development officer expenses	-	238
Bank Charges		
Credit card	150	121
Depreciation		
Fixtures and fittings	410	484
Computer equipment	1,095	1,361
	1,505	1,845
Governance costs		
Accountancy and examination	2,758	2,316
Bad debts expense	-	12,082
	2,758	14,398
Total resources expended	75,036	72,272
Net income/(expenditure)	7,814	(2,060)