REGISTERED CHARITY NUMBER: 258730

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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
Mrs M Watt

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 Sat. 9th Sept 2023 and signed on its behalf by:

Pam 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 2022.

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 2022

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Voluntary income		14,077	-	14,077	14,038
Charitable activities					
Consultancy work done		-	-	-	835
Publications		26,427	-	26,427	25,722
Conferences & courses		21,410	-	21,410	42,109
Other income		1,325	-	1,325	141
Investment income	2	75	-	75	5
Total		63,314	-	63,314	82,850
EXPENDITURE ON					
Charitable activities					
Consultancy work done		-	-	-	748
Publications		9,691	-	9,691	7,307
Conferences & courses		28,831	-	28,831	37,110
Governance		37,033	-	37,033	29,871
Total		75,555	-	75,555	75,036
NET INCOME/(EXPENDITURE)		(12,241)	-	(12,241)	7,814
RECONCILIATION OF FUNDS					
Total funds brought forward		56,819	-	56,819	49,005
TOTAL FUNDS CARRIED FORWARD		44,578	-	44,578	56,819

The notes form part of these financial statements

THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION

BALANCE SHEET
31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	6	4,181	-	4,181	4,916
CURRENT ASSETS					
Debtors	7	14,633	-	14,633	13,187
Cash at bank		28,471	-	28,471	41,069
		43,104	-	43,104	54,256
CREDITORS					
Amounts falling due within one year	8	(2,707)	-	(2,707)	(2,353)
NET CURRENT ASSETS		40,397	-	40,397	51,903
TOTAL ASSETS LESS CURRENT LIABILITIES		44,578	-	44,578	56,819
NET ASSETS		44,578	-	44,578	56,819
FUNDS	9				
Unrestricted funds				44,578	56,819
TOTAL FUNDS				44,578	56,819

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 2022

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

	31.12.22	31.12.21
	£	£
Interest receivable	75	5

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

continued...

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 £2,132 (2021 : £1,724). These expenses were made up of 5 trustees reimbursed for their travel expenses of £1,582 (2021 : £1,224) and computer and stationery costs for 1 trustee of £550 (2021 : £500).

4. STAFF COSTS

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

	31.12.22	31.12.21
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	14,038	-	14,038
Charitable activities			
Consultancy work done	835	-	835
Publications	25,722	-	25,722
Conferences & courses	42,109	-	42,109
Other income	141	-	141
Investment income	5	-	5
Total	82,850	-	82,850
EXPENDITURE ON			
Charitable activities			
Consultancy work done	748	-	748
Publications	7,307	-	7,307
Conferences & courses	37,110	-	37,110
Governance	29,871	-	29,871
Total	75,036	-	75,036
NET INCOME	7,814	-	7,814
RECONCILIATION OF FUNDS			
Total funds brought forward	49,005	-	49,005
TOTAL FUNDS CARRIED FORWARD	56,819	-	56,819

continued...

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2022	11,348	20,009	31,357
Additions	-	550	550
At 31 December 2022	11,348	20,559	31,907
DEPRECIATION			
At 1 January 2022	9,711	16,730	26,441
Charge for year	327	958	1,285
At 31 December 2022	10,038	17,688	27,726
NET BOOK VALUE			
At 31 December 2022	1,310	2,871	4,181
At 31 December 2021	1,637	3,279	4,916

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Trade debtors	2,712	6,742
Other debtors	7,095	4,830
Prepayments	4,826	1,615
	14,633	13,187

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Trade creditors	99	-
Other creditors	2,608	2,353
	2,707	2,353

9. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	56,819	(12,241)	44,578
TOTAL FUNDS	56,819	(12,241)	44,578

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	63,314	(75,555)	(12,241)
TOTAL FUNDS	63,314	(75,555)	(12,241)

Comparatives for 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

Comparative 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

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	49,005	(4,427)	44,578
TOTAL FUNDS	49,005	(4,427)	44,578

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	146,164	(150,591)	(4,427)
TOTAL FUNDS	146,164	(150,591)	(4,427)

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Voluntary income		
Subscriptions	14,077	14,038
Investment income		
Interest receivable	75	5
Charitable activities		
Royalties	25,595	23,330
Sundry income	1,325	976
Dist Ed Cert Course	21,410	37,707
Well Being Tool Kit	832	2,392
National conference	-	4,402
	49,162	68,807
Total incoming resources	63,314	82,850
EXPENDITURE		
Charitable activities		
National conference	-	9,480
Distance education course	24,148	21,603
Journal administration support	9,605	10,487
	33,753	41,570
Support costs		
Management		
Rates and water	-	(82)
Wages & Salaries	15,436	10,560
Subcontracted work	-	748
	15,436	11,226
Administrative costs		
Telephone	570	436
Post & stationery	883	122
Computer expenses	5,785	5,225
Advertising	3,500	3,340
Insurance	582	582
Rent	5,760	5,760
Travel & venue hire	4,684	2,043
	21,764	17,508
Human resources		
Sundry expenses	-	39
Subscriptions	294	280
	294	319
Bank Charges		
Bank charges	15	-
Carried forward	15	-

THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
Bank Charges		
Brought forward	15	-
Credit card	116	150
	131	150
Depreciation		
Fixtures and fittings	327	410
Computer equipment	958	1,095
	1,285	1,505
Governance costs		
Accountancy and examination	2,892	2,758
Total resources expended	75,555	75,036
Net (expenditure)/income	(12,241)	7,814