REGISTERED CHARITY NUMBER: 258730

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

FOR

THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION

MMP Accounting Solutions Ltd
Unit 34 Basepoint
Shearway Business Park
Folkestone
Kent
CT19 4RH

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 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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
Mrs J Stott
Mrs P Jones
Mr R Long
Mrs M Watt (resigned 10.9.23)

Independent Examiner

Nick May FCCA
MMP Accounting Solutions Ltd
Unit 34 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

21-09-24

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 2023.

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
Unit 34 Basepoint
Shearway Business Park
Folkestone
Kent
CT19 4RH

17 April 2024

THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Voluntary income		11,087	-	11,087	14,077
Charitable activities					
Consultancy work done		1,894	-	1,894	1,165
Publications		26,679	-	26,679	26,427
Conferences & courses		45,085	-	45,085	21,410
Other income		1,279	-	1,279	160
Investment income	2	445	-	445	75
Total		86,469	-	86,469	63,314
EXPENDITURE ON					
Charitable activities					
Publications		8,867	-	8,867	9,691
Conferences & courses		49,549	-	49,549	28,831
Governance		44,572	-	44,572	37,033
Total		102,988	-	102,988	75,555
NET INCOME/(EXPENDITURE)		(16,519)	-	(16,519)	(12,241)
RECONCILIATION OF FUNDS					
Total funds brought forward		44,578	-	44,578	56,819
TOTAL FUNDS CARRIED FORWARD		28,059	-	28,059	44,578

The notes form part of these financial statements

THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION

BALANCE SHEET
31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	6	3,170	-	3,170	4,181
CURRENT ASSETS					
Debtors	7	18,439	-	18,439	14,633
Cash at bank		22,593	-	22,593	28,471
		41,032	-	41,032	43,104
CREDITORS					
Amounts falling due within one year	8	(16,143)	-	(16,143)	(2,707)
NET CURRENT ASSETS		24,889	-	24,889	40,397
TOTAL ASSETS LESS CURRENT LIABILITIES		28,059	-	28,059	44,578
NET ASSETS		28,059	-	28,059	44,578
FUNDS	9				
Unrestricted funds				28,059	44,578
TOTAL FUNDS				28,059	44,578

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

21-09-24

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 December 2023

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

	31.12.23	31.12.22
	£	£
Interest receivable	445	75

3. TRUSTEES' REMUNERATION AND BENEFITS

Mrs M Watt received trustees remuneration or other benefits for the year ended 31 December 2023 of £1,300 (2022: £6,650). Mr R Long received trustees remuneration or other benefits for the year ended 31 December 2023 of £1,841 (2022: £NIL).

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 £2,720 (2022 : £2,132). These expenses were made up of 3 (2022: 4) trustees reimbursed for their travel expenses of £2,005 (2022 : £1,582), computer and stationery costs of £NIL (2022 : £550), conference costs of £510 (2022: £NIL) and sundry costs of £205 (2022: £NIL).

4. STAFF COSTS

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

	31.12.23	31.12.22
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	14,077	-	14,077
Charitable activities			
Consultancy work done	1,165	-	1,165
Publications	26,427	-	26,427
Conferences & courses	21,410	-	21,410
Other income	160	-	160
Investment income	75	-	75
Total	63,314	-	63,314
EXPENDITURE ON			
Charitable activities			
Publications	9,691	-	9,691
Conferences & courses	28,831	-	28,831
Governance	37,033	-	37,033
Total	75,555	-	75,555
NET INCOME/(EXPENDITURE)	(12,241)	-	(12,241)
RECONCILIATION OF FUNDS			
Total funds brought forward	56,819	-	56,819
TOTAL FUNDS CARRIED FORWARD	44,578	-	44,578

continued...

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2023	11,348	20,559	31,907
Additions	787	-	787
Disposals	(8,946)	(14,000)	(22,946)
At 31 December 2023	3,189	6,559	9,748
DEPRECIATION			
At 1 January 2023	10,038	17,688	27,726
Charge for year	404	522	926
Eliminated on disposal	(8,865)	(13,209)	(22,074)
At 31 December 2023	1,577	5,001	6,578
NET BOOK VALUE			
At 31 December 2023	1,612	1,558	3,170
At 31 December 2022	1,310	2,871	4,181

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Trade debtors	2,128	2,712
Other debtors	8,057	7,095
Prepayments	8,254	4,826
	18,439	14,633

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Trade creditors	2,097	99
Other creditors	14,046	2,608
	16,143	2,707

9. MOVEMENT IN FUNDS

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

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	86,469	(102,988)	(16,519)
TOTAL FUNDS	86,469	(102,988)	(16,519)

Comparatives for 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

Comparative 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)

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	56,819	(28,760)	28,059
TOTAL FUNDS	56,819	(28,760)	28,059

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	149,783	(178,543)	(28,760)
TOTAL FUNDS	149,783	(178,543)	(28,760)

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Voluntary income		
Subscriptions	11,087	14,077
Investment income		
Interest receivable	445	75
Charitable activities		
Royalties	26,557	25,595
Sundry income	3,173	1,325
Distance educate course	23,519	21,410
Well Being Tool Kit	122	832
Conferences	21,566	-
Total incoming resources	74,937	49,162
	86,469	63,314
EXPENDITURE		
Charitable activities		
Conference	25,112	-
Distance education course	19,250	24,148
Journal administration support	8,850	9,605
	53,212	33,753
Support costs		
Management		
Wages & salaries	18,580	15,436
Administrative costs		
Telephone	807	570
Post & stationery	754	883
Computer expenses	7,259	5,785
Advertising	3,600	3,500
Insurance	596	582
Subscriptions	303	294
Rent	6,442	5,760
Travel & venue hire	5,705	4,684
Cleaning	24	-
Sundry expenses	205	-
	25,695	22,058
Bank Charges		
Bank charges	45	15
Credit card	326	116
	371	131
Depreciation		
Fixtures and fittings	404	327
Carried forward	404	327

THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
Depreciation		
Brought forward	404	327
Computer equipment	522	958
Loss on sale of tangible fixed assets	872	-
	1,798	1,285
Governance costs		
Accountancy and examination	3,332	2,892
Total resources expended	102,988	75,555
Net expenditure	(16,519)	(12,241)