**THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION**

## CONTENTS OF THE FINANCIAL STATEMENTS
## For the Year Ended 31st December 2025


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

**THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION**

**REPORT OF THE TRUSTEES**
**For the Year Ended 31st December 2025**

The trustees present their report with the Financial statements of the charity for the year ended 31st December 2025. 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 1st 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
Mrs J Stott
Mrs P Jones OBE
Mr R Long
Mr D Gunn

**Independent Examiner**
Rachel Pike CPAA
Corner House
Red Lion Square
Hythe
CT21 5BD

Approved by order of the board of trustees on.....

Signed on its behalf by:

Dated 03/10/2026

Paula C Jones .....

Mrs P Jones OBE– Trustee

## THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION

### STATEMENT OF FINANCIAL ACTIVITIES
### For the year Ended 31st December 2025

| | Notes | Unrestricted Fund £ | Restricted Fund £ | 31.12.25 Total Funds £ | 31.12.24 Total Funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Voluntary Income | | 28,500 | | 28,500 | 31,051 |
| **CHARITABLE ACTIVITIES** | | | | | |
| Consultancy Work | | | | | 212 |
| Publications | | 10,329 | | 10,329 | 25,382 |
| Conferences & Courses | | 47,423 | | 47,423 | 32,633 |
| Other income | | 2,368 | | 2,368 | 75 |
| Investment Income | 2 | 274 | | 274 | 430 |
| **TOTAL** | | 88,894 | | 88,894 | 89,783 |
| **EXPENDITURE ON** | | | | | |
| **Charitable activities** | | | | | |
| Publications | | 9,572 | | 9572 | 9,346 |
| Conferences & Courses | | 44,237 | | 44237 | 33,293 |
| Governance | | 38,857 | | 38,857 | 45,081 |
| **TOTAL** | | 92,666 | | 92,666 | 87,720 |
| **NET INCOME(EXPENDITURE)** | | (3,772) | | (3,772) | 2,063 |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total Funds brought forward | | 30,122 | | 30,122 | 28,059 |
| **TOTAL FUNDS CARRIED FORWARD** | | 26,350 | | 26,350 | 30,122 |

## THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION

### BALANCE SHEET
### For the year Ended 31st December 2025

| | Notes | Unrestricted Fund £ | Restricted Fund £ | 31.12.25 Total Funds £ | 31.12.24 Total Funds £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible Assets | 6 | 3,837 | | 3,837 | 3,776 |
| **CURRENT ASSETS** | | | | | |
| Debtors | 7 | 18,649 | | 18,649 | 17,187 |
| Cash At Bank | | 9,048 | | 9,048 | 29,822 |
| | | 27,697 | | 27,697 | 47,009 |
| **CREDITORS** | | | | | |
| Amounts falling within one year | 8 | (499) | | (499) | (20,663) |
| **NET CURRENT ASSETS** | | 27,198 | | 27,198 | 26,346 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 31,035 | | 31,035 | 30,122 |
| **NET ASSETS** | | 31,035 | | 31,035 | 30,122 |
| **FUNDS** | | | | | |
| Unrestricted Funds | 9 | | | 31,035 | 30,122 |
| **TOTAL FUNDS** | | | | 31,035 | 30,122 |

The financial statements were approved by the Board of Trustees and authorized For issue on..... And were signed on its behalf by:

Mrs P Jones OBE – Trustee

Dated: 31/01/2026

**THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**
**For the Year Ended 31st December 2025**

## 1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the Charity, which is a public benefit entity under FRS102, 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 1st 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 convention.

**Income**
All income is recognized in the Standard of Financial Activities once the charity has entitlement to the funds, it is possible that the income will be received and the amount can be measured reliably.

**Expenditure**
Liabilities are recognized 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 of 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

**THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**
**For the Year Ended 31st December 2025**

## 2. INVESTMENT INCOME

| | £ | 31.12.2025 £ | 31.12.2024 |
|---|---|---|---|
| Interest Receivable | | 274 | 430 |

## 3. TRUSTEES' REMUNERATION AND BENEFITS

Mr R Long received trustees remuneration or other benefits of £2,232 for the year ending 31.12.2025 (2024 £1,780)
Mr D Gunn received trustees remuneration or other benefits of £1,464 for the year ending 31.12.2025 (2024 £571)

## 4. STAFF COSTS

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

| | | |
|---|---|---|
| Administration | 1 | 1 |

No employees received emoluments in excess of £60,000.00

**THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**
**For the Year Ended 31st December 2025**

## 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 2024

| | Unrestricted Fund £ | Restricted Fund £ | Total £ |
|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | |
| Voluntary Income | 31,051 | | 31,051 |
| **Charitable Activities** | | | |
| Consultancy work done | 212 | | 212 |
| Publications | 25,382 | | 25,382 |
| Conference & Courses | 32,633 | | 32,633 |
| Other Income | 75 | | 75 |
| Investment Income | 430 | | 430 |
| **TOTAL** | **89,783** | | **89,783** |
| **EXPENDITURE ON CHARITABLE ACTIVITIES** | | | |
| Publications | 9,346 | | 9,346 |
| Conferences & Courses | 33,293 | | 33,293 |
| Governance | 45,081 | | 45,081 |
| **TOTAL** | **87,720** | | **87,720** |
| **NET INCOME(EXPENDITURE)** | 2,063 | | 2,063 |
| **RECONCILIATION OF FUNDS** | | | |
| Total funds brought forward | 28,059 | | 28,059 |
| **TOTAL FUNDS CARRIED FORWARD** | 30,122 | | 30,122 |

THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2025

## 6. TANGIBLE FIXED ASSETS

| | Fixtures Fittings £ | Computer Equipment £ | Totals £ |
|---|---|---|---|
| **COST** | | | |
| At 1st January 2025 | 3,415 | 8,077 | 11,492 |
| Additions | | 1,242 | 1,242 |
| As at 31st December 2025 | 3,415 | 9,319 | 12,734 |
| **DEPRECIATION** | | | |
| At 1st January 2025 | 1,945 | 5,771 | 7,716 |
| Charge for the Year | 294 | 887 | 1,181 |
| As at 31st December 2025 | 2,239 | 6,658 | 8,897 |
| **NET BOOK VALUE** | | | |
| At 31st December 2025 | 1,176 | 2,661 | 3,837 |
| At 31st December 2024 | 1,470 | 2,306 | 3,776 |

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

| | 31.12.2025 £ | 31.12.2024 £ |
|---|---|---|
| Trade Debtors | 2,118 | 2,439 |
| Other Debtors | | 6,882 |
| Prepayments | 11,845 | 7,866 |
| | 13,963 | 17,187 |

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

| | 31.12.2025 £ | 31.12.2024 £ |
|---|---|---|
| Trade Creditors | 474 | 848 |
| Other Creditors | 25 | 19,815 |
| | 499 | 20,663 |

## 9. MOVEMENT IN FUNDS

| | At 1.1.25 | Net Movement | 31.12.2025 |
|---|---|---|---|
| Unrestricted Funds | | | |
| General fund | 30,122 | (3,772) | 26,350 |
| **TOTAL FUNDS** | 30,122 | (3,772) | 26,350 |

**NOTES TO THE FINANCIAL STATEMENTS**
**For the Year Ended 31st December 2025**

## 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 | 88,894 | 92,666 | (3,772) |
| TOTAL FUNDS | 88,894 | 92,666 | (3,772) |

Comparatives for movement in funds

| | At 1.1.24 £ | Net Movement In Funds £ | At 31.12.24 £ |
|---|---|---|---|
| **Unrestricted Funds** | | | |
| General Fund | 28,059 | 2,063 | 30,122 |
| TOTAL FUNDS | | | |

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

| | Incoming Resources £ | Resources Expended £ | Movement in Funds £ |
|---|---|---|---|
| **Unrestricted Funds** | | | |
| General Fund | 89,783 | 87,720 | 2,063 |

A Current year 12 months and prior year 12 months combined position as follows:

| | At 1.1.25 £ | Net Movement In Funds £ | At 31.12.25 £ |
|---|---|---|---|
| **Unrestricted Funds** | | | |
| General Fund | 30,122 | (3,772) | 26,350 |
| TOTAL FUNDS | | | |

**NOTES TO THE FINANCIAL STATEMENTS**
**For the Year Ended 31st December 2025**

9. **MOVEMENT IN FUNDS – Continued**
A current year 12 months and 12 months combined net movement in funds, included in the above are as follows:

| | Incoming Resources £ | Resources Expended £ | Movement in Funds £ |
|---|---|---|---|
| **Unrestricted Funds** | **178,677** | **(180,386)** | **(1,709)** |
| General fund | | | |
| TOTAL FUNDS | 178,677 | (180,386) | (1,709) |

10: **RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st December 2025

## THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION

### DETAILED STATEMENT OF FINANCIAL ACTIVITIES
### For the Year Ended 31st December 2025

| | | 31.12.2025 £ | | 31.12.2024 £ |
|---|---|---|---|---|
| **INCOME AND ENDOWMENTS** | | | | |
| Subscriptions (Individual & Corporate) | | 10,329 | | 12,680 |
| Donations | | 2,368 | | 18,371 |
| | | 12,697 | | 31,051 |
| **INVESTMENT INCOME** | | | | |
| Interest receivable | | 274 | | 430 |
| **CHARITABLE ACTIVITIES** | | | | |
| Royalties | | 28,500 | | 25,382 |
| Sundry Income | | | | 287 |
| Distance Education Course | | 43,357 | | 32,633 |
| Course and Conference Income | | 4,065 | | |
| **Total Incoming Resources** | | 88,894 | | 89,783 |
| **EXPENDITURE** | | | | |
| Charitable Activities | | | | |
| Distance Education Course | | 34,951 | | 27,861 |
| Journal administration Support | | 9,573 | | 9,346 |
| Course & Conference Costs | | 9,286 | | |
| | | 53,810 | | 37,207 |
| **Support Costs management** | | | | |
| Wages & Salaries | | 17,988 | | 17,337 |
| Professional Fees | | | | 366 |
| | | 17,988 | | 17,703 |
| **Administrative Costs** | | | | |
| Postage & Stationery | 598 | | 484 | |
| Administration Costs | 6,454 | | 8,036 | |
| Advertising | | | 4,795 | |
| Travel & Venue Hire | 4,115 | | 5,022 | |
| Insurance | 613 | | 517 | |
| Subscriptions | 330 | | 330 | |
| Rent | 6,725 | | 8,706 | |
| Sundry | 12 | | 128 | |
| | 18,847 | | 28,018 | |

## THE SOCIAL EMOTIONAL AND BEHAVIOURAL DIFFICULTIES ASSOCIATION

### DETAILED STATEMENT OF FINANCIAL ACTIVITIES
### For the Year Ended 31st December 2025

| | 31.12.2025 | 31.12.2024 |
|---|---|---|
| **Bank Charges** | | |
| Bank charges | 30 | 30 |
| Credit Card | | 84 |
| | 30 | 114 |
| **Depreciation** | | |
| Fixtures and Fittings | 294 | 368 |
| Computer Equipment | 887 | 770 |
| | 1,181 | 1,138 |
| Governance Costs | | |
| Accountancy and Examination | 810 | 3,540 |
| Total Resources Expended | 92,666 | 87,720 |
| Net Income/Expenditure | (3772) | 2,063 |

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

**Independent examiners 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 31st December 2025

**Responsibilities and basis of the 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 201 ('the Act')

I report in respect of my examination of the Trusts 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 examiners 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 be 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 requirements 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

Rachel Pike CPAA
Corner House
Red Lion Square
Hythe
CT21 5BD

Signed R P Pike

Dated 09/06/26