

Registration number NI048698

**Special Educational Needs Advice Centre
Company limited by guarantee**

Annual report and financial statements

for the year ended 31 March 2023

**Special Educational Needs Advice Centre
Company limited by guarantee**

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**Special Educational Needs Advice Centre
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**Directors Report
for the year ended 31 March 2023**

The Directors present their report with the audited financial statements for the year ended 31 March 2023. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 published in October 2019.

Reference and Administrative Information

Charity Name: Special Educational Needs Advice Centre
Charity Registration number: NIC 101355
Company Registration number: NI048698
Registered Office: Graham House, Knockbracken Health Park, Belfast, BT8 8BH
Business Address: Graham House, Knockbracken Health Park, Belfast, BT8 8BH

Directors

Richard Finlay Chair
Susan McBride Treasurer
Mark McCusker (Appointed 12th May 2023)
Aisleagh McConnell (Resigned 12th May 2023)
Tom Godfrey (Appointed 15th May 2023)
Betty Donnelly
Roisin O'Hare (Appointed 12th May 2023)
Stephen Keery (Resigned 11th January 2023)
Emma Murphy (Appointed 25th August 2023)

Secretary

Aisleagh McConnell (Resigned 12th May 2023)

Auditors

McCreery Turkington Stockman LTD, 1 Lanyon Quay, Belfast, BT1 3LG

Bankers

Ulster Bank Ltd, 365-369 Ormeau Road, Belfast, BT7 3GP

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**Directors Report
for the year ended 31 March 2023**

Governing Document

SENAC is a company limited by guarantee. Its conduct is governed by its memorandum and articles of association.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives, Activities, Achievements and Performance

Main Aim

To assist children and young people with special educational needs to access the educational provision required to meet their needs.

Main Activities include:

- A confidential telephone advice line service providing independent advice and information on the statutory framework of special educational needs provision in Northern Ireland.
- An individual advocacy service for a child in respect of the provision offered.
- A community support and information service that provides front line delivery of information to parents and relevant groups on special educational needs provision and pathways to accessing effective education advice and support.
- Assistance for parents in all matters relating to special educational needs provision. Provision of support, materials and resources on all aspects of special educational needs provision.
- A Tribunal Support and Representation Service for families appealing to the Special Educational Needs and Disability Tribunal.
- Maintain awareness of the policy and practices in relation to special education throughout Northern Ireland and develop strategies to respond to issues which have been identified.

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Directors Report
for the year ended 31 March 2023

Achievements and Performance

SENAC has supported over 900 children and young people and their parents/carers, assisting access to education provision for the children's special educational needs including, for example, appropriate school placement secured, improved statements of special educational needs with individually tailored support specified, access to individual therapies and appropriate assessment of needs initiated.

Financial Review

SENAC is a company limited by guarantee and a charity registered with the Charity Commission for Northern Ireland. There is no profit motive and the organisation is entirely dependent on funders, fundraising activities and voluntary donations.

SENAC Director's in accordance with SENAC's Articles of Association and Statutory requirements ensure that the financial management of the organisation is maintained and delivered responsibly.

The Management Committee ensures sound financial systems are maintained to enable SENAC to develop and deliver its core service objectives.

This financial year our charitable work was supported by :

- The National Lottery Community Fund
- The LFT Charitable Trust
- Halifax Foundation for Northern Ireland
- Garfield Weston Foundation
- Social Justice Fund
- Dormant Accounts Fund NI
- Department of Health Carers Support Fund
- Community for Justice Fund
- Nationwide Community Fund
- Co-op Community Fund

The main funding objective remains raising reserve and unrestricted funding through the development of a robust fundraising strategy and continue to develop applications for longer term funding to secure and develop existing services.

Reserves Policy

The directors' aim to hold 3 months of operating income to ensure the financial stability and continued provision of the company's main activities.

Future Plans

To sustain existing projects and services.

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**Directors Report
for the year ended 31 March 2023**

Statement of Directors' Responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources, including the income and expenditure, of the charitable company for the year. In preparing those financial statements the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

A resolution proposing that McCreery Turkington Stockman LTD be reappointed as auditors of the charity will be put to the Annual General Meeting.

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This report was approved by the Board on 10th October 2023

Susan McBride
Director *Susan McBride*

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Independent auditors' report to the members of Special Educational Needs Advice Centre

We have audited the financial statements of Special Educational Needs Advice Centre for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the Year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remained independent of the group and association in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, which includes the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions relating to going concern

The trustees have prepared the financial statements on the going concern basis as they do not intend to liquidate the Company or to cease their operations. They have also concluded that there are no material uncertainties that could have cast significant doubt over their ability to continue as a going concern for at least a year from the date of approval of the financial statements ("the going concern period").

In our evaluation of the trustee's conclusions, we considered the inherent risks to the Company's business model and analysed how those risks might affect the Company's financial resources or ability to continue operations over the going concern period.

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the absence of reference to a material uncertainty in this auditor's report is not a guarantee that the Company will continue in operation.

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Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the committee's report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of trustees' Responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the committee determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

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Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and the regulatory framework applicable to the company and the industry in which it operates and considered the risk of acts by the company which were contrary to applicable laws and regulations, including fraud. These included but were not limited to compliance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law);

We focused on laws and regulations that could give rise to material misstatement in the financial statements. Our tests included but were not limited to:

- agreement of the financial statement disclosures to underlying supporting documentation;
- enquiries of management;
- review of minutes of board meetings throughout the period; and
- considering the effectiveness of the control environment and monitoring compliance with laws and regulations.

We also communicated relevant identified laws and regulations and potential fraud risk to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from events and transaction reflected in the financial statements, the less likely we would become aware of it. As in all of our audits we addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Richard McClay FCA (Senior Statutory Auditor)
For and on behalf of McCreery Turkington Stockman LTD
1 Lanyon Quay
BELFAST
BT1 3LG

Chartered Accountants

10th October 2023



Special Educational Needs Advice Centre
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Statement of Financial Activities (Including Summary Income and Expenditure Account)
for the year ended 31 March 2023

		Unrestricted Funds	Restricted Funds	Year Total	Year Total
		2023	2023	2023	2022
		£	£	£	£
Incoming Resources	Notes				
<i>Income resources from generated funds:</i>					
Voluntary income:		3,213	-	3,213	7,047
<i>Incoming resources from charitable activities</i>	4	-	103,785	103,785	98,666
Total incoming resources		<u>3,213</u>	<u>103,785</u>	<u>106,998</u>	<u>105,713</u>
Resources expended					
Costs of generating funds:					
Costs of charitable activities	5	(2,046)	(118,047)	(120,093)	(126,048)
Total resources expended		(2,046)	(118,047)	(120,093)	(126,048)
Net income before transfers		<u>1,167</u>	<u>(14,262)</u>	<u>(13,095)</u>	<u>(20,335)</u>
Transfer between funds		-	-	-	-
Net incoming resources		<u>1,167</u>	<u>(14,262)</u>	<u>(13,095)</u>	<u>(20,335)</u>
Fund balances brought forward		24,818	120,460	145,278	165,613
Fund balances carried forward		<u>25,985</u>	<u>106,198</u>	<u>132,183</u>	<u>145,278</u>

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

The notes on pages 11 to 19 form an integral part of these financial statements.

**Special Educational Needs Advice Centre
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**Balance sheet
as at 31 March 2023**

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	8		446		557
Tangible assets	9		1,613		2,016
			<u>2,059</u>		<u>2,573</u>
Current assets					
Debtors	10	2,462		-	
Cash at bank and in hand		131,432		147,095	
		<u>133,894</u>		<u>147,095</u>	
Creditors: amounts falling due within one year	7	<u>(3,770)</u>		<u>(4,390)</u>	
Net current assets			130,124		142,705
Net assets			<u>132,183</u>		<u>145,278</u>
Capital and reserves					
Unrestricted funds	11		25,985		24,818
Restricted funds	11		106,198		120,460
General funds			<u>132,183</u>		<u>145,278</u>

The financial statements were approved by the Board on 10 October 2023 and signed and approved for issue on its behalf by

Susan McBride

**Susan McBride
Director**

The notes on pages 11 to 19 form an integral part of these financial statements.

Special Educational Needs Advice Centre
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Notes to the financial statements
for the year ended 31 March 2023

1. Accounting policies

Company information

Special Educational Needs Advice Centre is a Company limited by guarantee, registered in Northern Ireland. The address of the registered office is Graham House, Knockbracken Health Park, Belfast, BT8 8BH.

1.1. Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 published in October 2019". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

1.2. Resources expended

All expenditure is accounted for on an accruals basis.

Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

1.3. Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Investment income is recognised once the income has been declared and notified to bank accounts.

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures and fittings	-	20% reducing balance
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**Special Educational Needs Advice Centre
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**Notes to the financial statements
for the year ended 31 March 2023**

..... continued

1.5. Cash at bank and in hand

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.6. Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

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Notes to the financial statements
for the year ended 31 March 2023

..... continued

1.7. Equity instruments

Income recognition

Equity instruments issued by the Company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the Company.

1.8. Provisions

Provisions are recognised when the Company has a legal or constructive present obligation as a result of a past event, it is probable that the Company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value the unwinding of the discount is recognised as a finance cost in profit and loss in the period it arises.

1.9. Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

1.10. Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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Notes to the financial statements
for the year ended 31 March 2023

..... continued

2. Net incoming resources for the year	2023	2022
	£	£
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible assets	514	642
Auditors' remuneration	2,016	1,920
	<u>2,016</u>	<u>1,920</u>

3. Employees

Number of employees	Year ended 2023	Year ended 2022
The average monthly numbers of employees (including the Directors) during the year were:	Number	Number
Administrative staff	<u>5</u>	<u>5</u>

Employment costs	Year ended 2023	Year ended 2022
	£	£
Wages and salaries and ER Nic	<u>91,818</u>	<u>95,302</u>

There were no employees earning over £60,000 in the year ended 31 March 2023.

4. Incoming Resources	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Voluntary income				
Donations and fund raising	<u>3,213</u>	<u>-</u>	<u>3,213</u>	<u>7,047</u>
	<u>3,213</u>	<u>-</u>	<u>3,213</u>	<u>7,047</u>

**Special Educational Needs Advice Centre
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**Notes to the financial statements
for the year ended 31 March 2023**

..... continued

	Total 2023 £	Total 2022 £
5. Total resources expended		
Costs directly allocated to charitable activities		
Salaries & pensions	91,818	95,302
Rent	5,335	4,093
Insurance	2,212	2,354
Light and heat	2,563	3,021
Postage and stationery	253	957
Advertising	184	1,412
Telephone	4,595	3,759
Computer expenses	4,531	3,178
Travel	95	112
Book-keeping costs & consultancy	4,492	7,234
Bank fees and interest	153	182
General expenses	718	1,463
Subscriptions	614	419
	<u>117,563</u>	<u>123,486</u>
Governance costs		
Audit fees	<u>2,016</u>	<u>1,920</u>
Depreciation		
Depreciation on intangibles, fixtures and computers	<u>514</u>	<u>642</u>
	<u>120,093</u>	<u>126,048</u>
Analysis by fund		
Restricted funds	118,047	
Unrestricted funds	<u>2,046</u>	
	<u>120,093</u>	
For the year ended 31 March 2022		
Restricted funds		122,630
Unrestricted funds		<u>3,418</u>
		<u>126,048</u>

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Notes to the financial statements
for the year ended 31 March 2023

..... continued

6. Taxation

No liability to UK corporation tax arises on ordinary activities for the year. The Company is a registered charity .

7. Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	-	866
Other taxes and social security costs	1,850	1,604
Accruals	1,920	1,920
	<u>3,770</u>	<u>4,390</u>

8. Intangible fixed assets

	Website	Total
	£	£
Cost		
At 1 April 2022	5,461	5,461
At 31 March 2023	<u>5,461</u>	<u>5,461</u>
Provision for diminution in value		
At 1 April 2022	4,904	4,904
Charge for year	111	111
At 31 March 2023	<u>5,015</u>	<u>5,015</u>
Net book values		
At 31 March 2023	<u>446</u>	<u>446</u>
At 31 March 2022	<u>557</u>	<u>557</u>

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**Notes to the financial statements
for the year ended 31 March 2023**

..... continued

		Fixtures, fittings and equipment £	Total £
9. Tangible fixed assets	Cost		
	At 1 April 2022	13,591	13,591
	At 31 March 2023	<u>13,591</u>	<u>13,591</u>
	Depreciation		
	At 1 April 2022	11,575	11,575
	Charge for the year	403	403
	At 31 March 2023	<u>11,978</u>	<u>11,978</u>
	Net book values		
	At 31 March 2023	<u>1,613</u>	<u>1,613</u>
	At 31 March 2022	<u>2,016</u>	<u>2,016</u>
10. Debtors		2023 £	2022 £
	Prepayments	<u>2,462</u>	<u>-</u>

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Notes to the financial statements
for the year ended 31 March 2023

..... continued

11. Statement of funds

	Balance	Incoming	Outgoing		Balance
	1 April 2022	Resources	Resources	Transfers	31 March 2023
Unrestricted Funds					
General fund	22,245	3,213	(1,532)	-	23,926
Designated fund	2,573	-	(514)	-	2,059
	<u>24,818</u>	<u>3,213</u>	<u>(2,046)</u>	<u>-</u>	<u>25,985</u>
Restricted funds					
National Lottery	54,337	61,416	(67,083)	-	48,670
Children In Need	380	-	(380)	-	-
Dormant Fund	-	6,673	(2,188)	-	4,485
Social Justice Fund	-	5,000	-	-	5,000
LFT Charitable Trust	-	8,000	(3,096)	-	4,904
Carers Support Fund	-	10,000	-	-	10,000
Halifax	5,774	500	(5,774)	-	500
Garfield Weston Foundation	31,029	-	(16,237)	-	14,792
Community For Justice	25,515	12,196	(19,864)	-	17,847
Nationwide Community Foundation	3,425	-	(3,425)	-	-
	<u>120,460</u>	<u>103,785</u>	<u>118,047</u>	<u>-</u>	<u>106,198</u>
	<u>145,278</u>	<u>106,998</u>	<u>(120,093)</u>	<u>-</u>	<u>132,183</u>

The unrestricted reserve represents the free funds of the charity which are not designated for particular purposes.

The designated fund represents the net book value of tangible and intangible assets, and has been designated by the trustees to reflect the fact that these funds are not in a liquid form and so are not expendable funds.

The restricted funds represent grants received by the charity for specific purposes as laid out in the terms of the grant, and the application of those funds for those purposes.

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Notes to the financial statements
for the year ended 31 March 2023

..... continued

12. Analysis of net assets between funds

	Tangible fixed Assets	Net current Assets/ (Liabilities)	Total
Unrestricted Funds			
General fund	2,059	23,926	25,985
	<u>2,059</u>	<u>23,926</u>	<u>25,985</u>
Restricted funds			
National Lottery	-	48,670	48,670
Dormant Fund	-	4,485	4,485
Social Justice Fund	-	5,000	5,000
LFT Charitable Trust	-	4,904	4,904
Carers Support Fund	-	10,000	10,000
Halifax	-	500	500
Garfield Weston Foundation	-	14,792	14,792
Community For Justice	-	17,847	17,847
	<u> </u>	<u>106,198</u>	<u>106,198</u>
	<u>2,059</u>	<u>130,124</u>	<u>132,183</u>

13. Company limited by guarantee

The Special Educational Needs Advice Centre is a company limited by guarantee and the liability of the members is limited to a maximum of £1 for each member.

**Special Educational Needs Advice Centre
Company limited by guarantee**

The following page does not form part of the statutory accounts.

Special Educational Needs Advice Centre
Company limited by guarantee

Detailed trading profit and loss account
and expenses schedule
for the year ended 31 March 2023

	2023		2022	
	£	£	£	£
Income				
Voluntary income		3,213		7,047
Income from charitable activities		103,785		98,666
		<u>106,998</u>		<u>105,713</u>
Administrative expenses				
Wages and pension costs	91,818		95,302	
Rent and room hire	5,335		4,093	
Insurance	2,212		2,354	
Light and heat	2,563		3,021	
Printing, postage and stationery	253		957	
Advertising	184		1,412	
Telephone	4,595		3,759	
Computer expenses	4,531		3,178	
Travelling	95		112	
Consultancy fees	2,160		4,800	
Book-keeping costs	2,332		2,434	
Audit	2,016		1,920	
Bank charges	153		182	
General expenses	718		1,463	
Subscriptions	614		419	
Depreciation	514		642	
		<u>120,093</u>		<u>126,048</u>
Surplus/ (Deficit) on year/period		<u>(13,095)</u>		<u>(20,335)</u>
		<u><u> </u></u>		<u><u> </u></u>