

Registration number NI048698

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

Annual report and financial statements

for the year ended 31 March 2024

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

Contents

	Page
Directors report	1 - 4
Auditors' report	5 - 8
Statement of Financial Activities	9
Balance sheet	10
Notes to the financial statements	11 - 19

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

**Directors Report
for the year ended 31 March 2024**

The Directors present their report with the audited financial statements for the year ended 31 March 2024. 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

Mark McCusker Chair

Susan McBride Treasurer

Tom Godfrey

Roisin O'Hare

Emma Murphy

Richard Finlay (Resigned 19th February 2024)

Betty Donnelly (Resigned 19th February 2024)

Secretary

Tom Godfrey (Appointed 13th February 2024)

Auditors

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

Bankers

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

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

**Directors Report
for the year ended 31 March 2024**

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.

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

**Directors Report
for the year ended 31 March 2024**

Achievements and Performance

SENAC has supported 881 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
- Dormant Account Funds NI
- Social Justice Fund
- LFT Charitable Trust
- Department of Health, Carers Support Fund
- Halifax Foundation for Northern Ireland
- Garfield Weston Foundation
- Community For Justice
- A Shearman Sterling Foundation
- National Lottery Awards for All
- Grace Trust Fund
- Ulster Garden Villages

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.

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

**Directors Report
for the year ended 31 March 2024**

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.

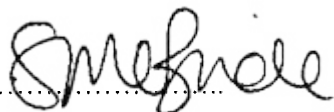
The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets 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 September 2024

Susan McBride
Director 

Special Educational Needs Advice Centre
Company limited by guarantee

Opinion

We have audited the financial statements of Special Educational Needs Advice Centre for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including significant accounting policies. 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 financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' 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 charitable company's ability to continue as a going concern for a period of at least twelve months from 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. Our responsibilities and the responsibilities of the trustees 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 auditors 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.

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

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

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

the information given in the trustees' Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

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 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' 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 financial statements 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 financial statements.

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

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 identified the areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements and risks of material misstatement due to fraud, using our understanding of the entity's industry, regulatory environment and other external factors and inquiry with the Trustees. In addition, our risk assessment procedures included: inquiring with the Trustees as to the charities policies and procedures regarding compliance with laws and regulations and prevention and detection of fraud; inquiring whether the Trustees have knowledge of any actual or suspected non-compliance with laws or regulations or alleged fraud; inspecting the charities regulatory and legal correspondence; and reading Board minutes.

We discussed identified laws and regulations, fraud risk factors and the need to remain alert among the audit team.

The charity is subject to laws and regulations that directly affect the financial statements charity and financial reporting legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items, including assessing the financial statement disclosures and agreeing them to supporting documentation when necessary.

The charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: health and safety, anti-bribery, employment law, environmental law.

Auditing standards limit the required audit procedures to identify non-compliance with these non-direct laws and regulations to inquiry of the Trustees and inspection of regulatory and legal correspondence, if any. These limited procedures did not identify actual or suspected non-compliance.

We assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. As required by auditing standards, we performed procedures to address the risk of management override of controls. On this audit we do not believe there is a fraud risk related to revenue recognition. We did not identify any additional fraud risks.

In response to risk of fraud, we also performed procedures including: identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation; evaluating the business purpose of significant unusual transactions; assessing significant accounting estimates for bias; and assessing the disclosures in the financial statements.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

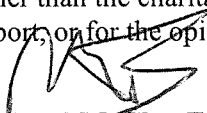
**Special Educational Needs Advice Centre
Company limited by guarantee**

In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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/auditors-responsibilities>. This description forms part of our auditor's report.

The purpose of our audit work and to whom we owe our responsibilities

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 auditor's 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 September 2024

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

**Statement of Financial Activities (Including Summary Income and Expenditure Account)
for the year ended 31 March 2024**

		Unrestricted Funds	Restricted Funds	Year Total	Year Total
		2024	2024	2024	2023
		£	£	£	£
Incoming Resources	Notes				
<i>Income resources from generated funds:</i>					
Voluntary income:		4,616	-	4,616	3,213
<i>Incoming resources from charitable activities</i>	4	-	211,242	211,242	103,785
Total incoming resources		<u>4,616</u>	<u>211,242</u>	<u>215,858</u>	<u>106,998</u>
Resources expended					
Costs of generating funds:					
Costs of charitable activities	5	(1,438)	(130,549)	(131,987)	(120,093)
Total resources expended		<u>(1,438)</u>	<u>(130,549)</u>	<u>(131,987)</u>	<u>(120,093)</u>
Net income before transfers		<u>3,178</u>	<u>80,693</u>	<u>83,871</u>	<u>(13,095)</u>
Transfer between funds		-	-	-	-
Net incoming resources		<u>3,178</u>	<u>80,693</u>	<u>83,871</u>	<u>(13,095)</u>
Fund balances brought forward		<u>25,985</u>	<u>106,198</u>	<u>132,183</u>	<u>145,278</u>
Fund balances carried forward		<u>29,163</u>	<u>186,891</u>	<u>216,054</u>	<u>132,183</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
Company limited by guarantee**

**Balance sheet
as at 31 March 2024**

		2024		2023	
Notes	£	£	£	£	
Fixed assets					
Intangible assets	8	357		446	
Tangible assets	9	1,291		1,613	
		1,648		2,059	
Current assets					
Debtors	10	-	2,462		
Cash at bank and in hand		218,713	131,432		
		218,713	133,894		
Creditors: amounts falling due within one year	7	(4,307)	(3,770)		
Net current assets		214,406		130,124	
Net assets		216,054		132,183	
Capital and reserves					
Unrestricted funds	11	29,163		25,985	
Restricted funds	11	186,891		106,198	
General funds		216,054		132,183	

The financial statements were approved by the Board on 10 September 2024 and signed and approved for issue on its behalf by

Susan McBride
Director



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

Special Educational Needs Advice Centre
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2024

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

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

**Notes to the financial statements
for the year ended 31 March 2024**

..... 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.

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

**Notes to the financial statements
for the year ended 31 March 2024**

..... 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.

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

**Notes to the financial statements
for the year ended 31 March 2024**

..... continued

2.	Net incoming resources for the year	2024	2023
		£	£
	Net incoming resources is stated after charging:		
	Depreciation and other amounts written off tangible assets	411	514
	Auditors' remuneration	2,016	2,016
		<u> </u>	<u> </u>

3. Employees

	Year ended 2024 Number	Year ended 2023 Number
Number of employees		
The average monthly numbers of employees (including the Directors) during the year were:		
Administrative staff	<u> </u> 6	<u> </u> 5
Employment costs	Year ended 2024 £	Year ended 2023 £
Wages and salaries and ER Nic	<u>103,302</u>	<u>91,818</u>

There were no employees earning over £60,000 in the year ended 31 March 2024.

4. Incoming Resources	Unrestricted	Restricted	Total	
	2024	2024	2024	Total
	£	£	£	£
Voluntary income				
Donations and fund raising	4,616	-	4,616	3,213
	<u>4,616</u>	<u> </u>	<u>4,616</u>	<u>3,213</u>

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

**Notes to the financial statements
for the year ended 31 March 2024**

..... continued

	Total 2024 £	Total 2023 £
5. Total resources expended		
Costs directly allocated to charitable activities		
Salaries & pensions	103,302	91,818
Rent	2,665	5,335
Insurance	2,706	2,212
Light and heat	748	2,563
Postage and stationery	2,518	253
Advertising	925	184
Telephone	3,272	4,595
Computer expenses	1,234	4,531
Travel	301	95
Book-keeping costs & consultancy	10,431	4,492
Bank fees and interest	183	153
General expenses	789	718
Subscriptions	486	614
	<u>129,560</u>	<u>117,563</u>
Governance costs		
Audit fees	2,016	2,016
	<u>2,016</u>	<u>2,016</u>
Depreciation		
Depreciation on intangibles, fixtures and computers	411	514
	<u>411</u>	<u>514</u>
	<u>131,987</u>	<u>120,093</u>
Analysis by fund		
Restricted funds	130,549	
Unrestricted funds	1,438	
	<u>131,987</u>	
For the year ended 31 March 2023		
Restricted funds		118,047
Unrestricted funds		2,046
		<u>120,093</u>

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

**Notes to the financial statements
for the year ended 31 March 2024**

..... 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	2024	2023
	£	£
Other taxes and social security costs	1,645	1,850
Accruals	2,662	1,920
	<u>4,307</u>	<u>3,770</u>

8. Intangible fixed assets

	Website	Total
	£	£
Cost		
At 1 April 2023	<u>5,461</u>	<u>5,461</u>
At 31 March 2024	<u>5,461</u>	<u>5,461</u>
Provision for diminution in value		
At 1 April 2023	5,015	5,015
Charge for year	89	89
At 31 March 2024	<u>5,104</u>	<u>5,104</u>
Net book values		
At 31 March 2024	<u>357</u>	<u>357</u>
At 31 March 2023	<u>446</u>	<u>446</u>

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

**Notes to the financial statements
for the year ended 31 March 2024**

..... continued

9. Tangible fixed assets	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2023	13,591	13,591
At 31 March 2024	<u>13,591</u>	<u>13,591</u>
Depreciation		
At 1 April 2023	11,978	11,978
Charge for the year	322	322
At 31 March 2024	<u>12,300</u>	<u>12,300</u>
Net book values		
At 31 March 2024	<u>1,291</u>	<u>1,291</u>
At 31 March 2023	<u>1,613</u>	<u>1,613</u>
10. Debtors	2024	2023
	£	£
Prepayments	<u>-</u>	<u>2,462</u>

Special Educational Needs Advice Centre
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2024

..... continued

11. Statement of funds

	Balance	Incoming	Outgoing		Balance
	1 April 2023	Resources	Resources	Transfers	31 March 2024
Unrestricted Funds					
General fund	23,926	4,616	(1,027)	-	27,515
Designated fund	2,059	-	(411)	-	1,648
	<u>25,985</u>	<u>4,616</u>	<u>(1,438)</u>	<u>-</u>	<u>29,163</u>
Restricted funds					
National Lottery	48,670	67,623	(50,856)	-	65,437
Dormant Fund	4,485	26,680	(13,920)	-	17,245
Social Justice Fund	5,000	-	(5,000)	-	-
LFT Charitable Trust	4,904	-	(3,603)	-	1,301
Carers Support Fund	-	37,212	(14,634)	-	22,578
Halifax	500	6,000	(4,936)	-	1,564
Garfield Weston Foundation	14,792	-	(14,792)	-	-
Community For Justice/ AJF	17,847	23,333	(3,578)	-	37,602
Advice NI	10,000	10,000	(10,135)	-	9,865
A & O Shearman Sterling Foundation	-	9,494	-	-	9,494
Awards For All	-	9,900	(7,396)	-	2,504
Grace Trust Fund	-	1,000	(1,000)	-	-
Ulster Garden Villages	-	20,000	(699)	-	19,301
	<u>106,198</u>	<u>211,242</u>	<u>(130,549)</u>	<u>-</u>	<u>186,891</u>
	<u>132,183</u>	<u>215,858</u>	<u>(131,987)</u>	<u>-</u>	<u>216,054</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.

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

**Notes to the financial statements
for the year ended 31 March 2024**

..... continued

12. Analysis of net assets between funds

	Tangible fixed Assets	Net current Assets/ (Liabilities)	Total
Unrestricted Funds			
General fund	1,648	27,515	29,163
	1,648	27,515	29,163
Restricted funds			
National Lottery	-	65,437	65,437
Dormant Fund	-	17,245	17,245
LFT Charitable Trust	-	1,301	1,301
Carers Support Fund	-	22,578	22,578
Halifax	-	1,564	1,564
Community For Justice/ AJF	-	37,602	37,602
Advice NI	-	9,865	9,865
A & O Shearman Sterling Foundation	-	9,494	9,494
Awards For All	-	2,504	2,504
Ulster Garden Villages	-	19,301	19,301
	-	186,891	186,891
	1,648	214,406	216,054

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 2024**

	2024		2023	
	£	£	£	£
Income				
Voluntary income		4,616		3,213
Income from charitable activities		211,242		103,785
		215,858		106,998
Administrative expenses				
Wages and pension costs	103,302		91,818	
Rent and room hire	2,665		5,335	
Insurance	2,706		2,212	
Light and heat	748		2,563	
Printing, postage and stationery	2,518		253	
Advertising	925		184	
Telephone	3,272		4,595	
Computer expenses	1,234		4,531	
Travelling	301		95	
Consultancy fees	7,038		2,160	
Book-keeping costs	3,393		2,332	
Audit	2,016		2,016	
Bank charges	183		153	
General expenses	789		718	
Subscriptions	486		614	
Depreciation	411		514	
		131,987		120,093
Surplus/ (Deficit) on year/period		83,871		(13,095)

