

**REGISTERED COMPANY NUMBER: 04529622 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1096842**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
ROCHDALE EDUCATION AND LEARNING TRUST**

Wyatt Morris Golland Ltd  
Park House  
200 Drake Street  
Rochdale  
Lancashire  
OL16 1PJ

**ROCHDALE EDUCATION AND LEARNING TRUST**

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FOR THE YEAR ENDED 31 MARCH 2023**

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**ROCHDALE EDUCATION AND LEARNING TRUST**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2023**

<b>TRUSTEES</b>	M Cockcroft E M Crowther (resigned 1.10.22) P Mann (resigned 1.10.22) D Armitage K Charlton Dr L Bianchi (resigned 31.1.23) P T Owen (appointed 14.11.22) Ms R Dardis (appointed 14.11.22) M Kojder (appointed 1.12.22)
<b>REGISTERED OFFICE</b>	Edgar Wood Academy Heywood Old Road Heywood Lancashire OL10 2QN
<b>REGISTERED COMPANY NUMBER</b>	04529622 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1096842
<b>INDEPENDENT EXAMINER</b>	Wyatt Morris Golland Ltd Park House 200 Drake Street Rochdale Lancashire OL16 1PJ
<b>SENIOR STAFF MEMBER</b>	E. Metcalfe

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

**Principle Objectives**

As set out in our governing document, it is our aim that our activities deliver benefit for the public by the following:-

- To encourage, identify, disseminate and celebrate best practice teaching and educational management.
- To promote and manage national strategies for the training and development of school leaders and managers.
- To enable groups of schools to work together on a range of shared activities e.g. workshops, seminars and conferences.
- To encourage and develop partnerships between schools with identified similar needs.
- To facilitate conferences and seminars throughout the Borough of Rochdale.
- To fund small scale curriculum development programmes not covered by national or regional initiatives.
- To access funding to support our work.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Rochdale Education and Learning Trust is a charitable trust and a company limited by guarantee, as defined by the Companies Act 2006. The Trust is governed by its memorandum and articles of association.

Each member's liability is limited to £1 per guarantor. At 31 March 2023 there were 6 members of the charity.

In selecting persons to be appointed as members, the trustees take into account the benefits of appointing a person who is able, by virtue of their personal knowledge or professional qualifications, to make a contribution to the pursuit of the objects or the management of the Charity. Further, in selecting persons to be appointed as members, the trustees take advice from the creative group, which is a group of individuals and representatives who have an interest in the outcome of the trusts' activities. The group provide ideas and suggestions of how the trust should meet its objectives, based on local and national government policies. The trust also discusses with the group, any changes to the structure or management before implementing any changes.

**Organisational Structure and Policies**

**Organisation**

The day to day operations are undertaken via the REAL Trust team who are currently working under the pay, conditions and employment of the Early Help and Schools Team within Rochdale Borough Council. However this is done via a full-cost recovery means and all salaries and on-costs for the team are fully recharged back to the REAL Trust. It is envisaged that at some point the REAL Trust may have to establish its independence from Rochdale Borough Council, whilst maintaining a close working relationship, in order that it may utilise its funds to advance its objectives, whilst not undertaking any activities which the local authority is under a statutory duty to provide.

**Policies**

**Reserves policy**

At the year ended 31st March 2023, the charity had Total Unrestricted Funds of £273,953, of which £271,673 represented free reserves. The trustees would like to build unrestricted reserves to a level to cover approximately 6 months expenditure should no other funding be available.

**Investment policy**

The charity's powers of investment are governed by its memorandum and Articles of Association.

The trustees have considered the most appropriate policy for investing funds and have found that a building society or bank deposit account meets their requirement.

**Key management remuneration**

Key management personnel as defined within the SORP received £80,113 in the year.

**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.

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate the charity's exposure to major risks.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

**ACTIVITIES AND ACHIEVEMENTS**

**Vision**

REAL learning, REAL collaboration, REAL success. Education through encouragement, identification, dissemination and celebration.

**Our Business**

The Rochdale Education and Learning (REAL) Trust is an award winning company limited by guarantee and a charitable educational trust set up in 2001 by all the schools in Rochdale - nursery, primary, special and secondary. We are an educational Trust working in partnership with the Local Authority (LA) and other providers to provide a 'one stop shop' and brokerage service for all staff's continuing professional development needs. The REAL Trust currently sources, brokers and provides Continuing Professional Development (CPD) for the vast majority of schools in the Borough of Rochdale.

**Summary of the Charity's Main Activities Undertaken for Public Benefit**

The trustees have had regard to the guidance issued by the Charity Commission on public benefit. Examples of some of the main activities undertaken for the public benefit include the following:-

To encourage, identify, disseminate and celebrate best practice of teaching and educational management:

- Rochdale Association of Early Years and Primary Headteachers (RAEYPH) termly conference at the Village Hotel in Bury - REAL Trust
- Providing a wide range of both remote and face-to-face learning and development training opportunities, sharing practice and plans - REAL Trust / Rochdale Borough Council
- Offering access to targeted training to address identified needs within schools across the borough of Rochdale such as - ELKLAN / The WELLCOMM Communication and Language Programme training support - REAL Trust / Rochdale Borough Council
- Addressing key issues in schools relating to the impact of Covid on learners in the classroom - Emotionally Based Non-Attendance - REAL Trust / Rochdale Borough Council
- Rolling out training to help staff to support children and young people with their development - Emotional Literacy Support Assistant (ELSA) sessions - REAL Trust / Rochdale Borough Council

To promote and manage national strategies for the training and development of schools leaders and managers:

- KS1 Writing Moderation Workshop - REAL Trust / Rochdale Borough Council
- KS2 Writing Moderation Workshop - REAL Trust / Rochdale Borough Council
- HLTA 3 Day Preparation for Assessment - REAL Trust / Concordia
- Rolling out training to help staff to support children and young people with their development - Emotional Literacy Support Assistant (ELSA) sessions - REAL Trust / Rochdale Borough Council
- Developing Leadership & Expertise in Primary Languages - REAL Trust / Primary Languages Network
- Spatial Reasoning Toolkit - EY Maths - REAL Trust

To enable groups of schools to work together on a range of shared activities, e.g. workshops, seminars and conferences:

- SENDCo Clusters - REAL Trust / Rochdale Borough Council
- Early Careers Teachers (ECT) Welcome Event - REAL Trust
- Maths and English Subject Leaders Sessions - REAL Trust
- Secondary Subject Network Sessions - REAL Trust / Pioneer Trust

To encourage and develop partnerships between schools with identified similar needs:

- Cluster training sessions - e.g. Watergrove MAT
- Safeguarding Leader Network - Rochdale Borough Council
- Attendance Leader Network - Rochdale Borough Council
- EAL Hub Network Meetings - Rochdale Borough Council
- Designated Teacher Network - Rochdale Borough Council
- Designated Safeguarding Leader Network - Rochdale Borough Council

To facilitate conferences and seminars throughout the Borough of Rochdale:

- ECT Welcome Events
- Primary Headteacher Conference (termly)
- Annual Leadership Conference for schools

To fund small scale curriculum development programmes not covered by national or regional initiatives:

- SENDCo Cluster groups
- Primary Maths Leaders

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

- Primary IT Network
- Primary RE Network
- Secondary Subject Network Groups

To access funding to support our work:

- Annual subscriptions from schools for training
- Charges made to external delegates to attend events
- Charges made to businesses to exhibit at key events - e.g. the Annual Leadership Conference
- Bids submitted to relative charities and funding agencies
- Funding from LA for specific targeted training - e.g. Early Years, Language and Communication development, SEND Training, Moderator Training

**Summary of the main achievements of the charity during the year**

This year has seen the REAL Trust grow and develop once more. From concerns around our venue base last year, we have moved into fabulous new premises which have allowed the Trust to offer a wider range of sessions than ever before. However these premises are time limited and so we are already looking to explore options for when we need to move out once more. We finally resumed face-to-face sessions in early summer but these gained an increased momentum in late September once our training base was set up and established. We continue to offer some online sessions and work both from home (Mondays and Fridays) and in the office Tuesdays, Wednesdays and Thursdays. This has also resulted in some financial savings as we only offer online sessions on a Monday and a Friday so we don't have any refreshment costs and zoom sessions still remain slightly cheaper in most instances than face-to-face sessions. Our new venue has been extremely well received by delegates and trainers alike.

The continued delivery of our training programme using online platforms such as Zoom and Teams continues to be a strength and the hybrid delivery works well as it allows us to run more courses per day than we would be able to do had they all been face-to-face. This has widened our offer to schools and take up remains high.

This year also saw the return of our Annual Conference. Numbers initially seemed slightly lower than usual but after comparing figures to the previous conference in 2019 the numbers were consistent with what they have been previously. This was also after a number of last minute cancellations due to staffing issues in schools and Covid returning in some areas which prohibited people from attending. The conference was extremely well received, a planning group has now been established to prepare for the Nov 2023 event which will hopefully make it as strong, or even stronger than previously.

There have been some staffing issues this year which has made things more of a struggle. This was due to illness and was unavoidable, however on the whole there was no noticeable impact on the provision of the Trust. This was undeniably due, in a significantly large part, to the excellent organisational skills of the team in planning everything so far in advance. It meant that there was still a full programme of events on offer and as such, schools did not notice the issues the team was working through in having a key member off at that time. The struggle was generally around the logistics of managing the office and the day-to-day running and hosting of sessions, however the team member is now back and so the team is once more working at full capacity.

At the end of the summer 2022 some of our long-serving trainers retired and so we had to find new colleagues to deliver some of our key sessions. We are delighted that this has been a successful transition and our new trainers have been very well received. They have enabled us to breathe some new life into sessions and to offer alternative and new sessions for our schools, particularly around the areas of Governance and Special Educational Needs. Feedback from these sessions has been extremely positive and requests for further sessions has helped us to ensure that our programmes continues to be based around identified need as specified by our schools. We have offered a good range of sessions this year but need to ensure that we remain in budget as next year may not bring in as much funding as we had originally anticipated.

**Financial Review / Future Plan**

The Head of REAL Trust continues to maintain the additional work of the Finance Officer. Once again, there has been an underspend in training this year which has helped to maintain our financial reserves. However due to the increased work in secondary Multi-Academy Trusts (MATs) in relation to training there are a number of secondary schools who will not be re-subscribing in 2023/24. This will undoubtedly have a financial impact on us and so we will need to plan our future sessions quite carefully in order to ensure we remain within budget. It may be that as we move forwards the remaining secondary schools choose not to buy back in and so this will result in us becoming a primary based training provider. In one respect that would work well as it would be less complicated but it would also reduce our income and so it will need looking at in order to avoid any impact on the team and our future provision. Our financial reserves are still healthy and we will look to maintain these over the coming year.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

Accounts continue to be reconciled on a monthly basis and there have been no concerns or queries and Sage continues to work well as our accounting software system. Once again we have accessed limited support from our accountancy colleagues at Wyatt Morris Golland Ltd as there has not been a need for anything detailed during the year. Termly training budgets have all come in either under our predicted levels of spend, this is in part due to cancellations or postponements of some sessions but also because costs have been reduced due to sessions being delivered online.

We have begun to once again host some occasional external meetings on site so these help to generate some income for administration and refreshments. Similarly we have had quite a few external school course bookings again so that has worked in our favour.

We have had two more new Trustees join us recently who are keen to support us and provide challenge where necessary. Attendance at Trustee meetings is good and our meetings are now alternating between face-to-face and online, but it has been nice to get together once more and welcome our Trustees to our new training base.

Online banking, BACS payments and the correct use of SAGE ensure that all our accounts are as up-to-date as they can be and the Head of REAL trust has an accurate figure of the finances at the touch of a button. This allows us to make much quicker decisions relating to finances and adapt our spending accordingly. All invoices continue to be settled in a timely manner and debts are regularly chased.

As we move into the new financial year, the Trust does so in a positive and optimistic manner but this year also with a note of caution. The concerns around secondary school subscriptions do need addressing and a careful eye will need to be maintained on our provision costs. We have begun exploring options around offering online compliance type sessions that could be recorded and accessed by schools on demand. This is still in its very early stages and we are awaiting more information from Rochdale Borough Council who will hold the main licence for the software. However this may be something that we could use to generate extra income, particularly from non-subscribing schools. We will be looking into this in more detail over the coming months.

As ever, we have continued to work hard to get the best value for money for our schools and Trustees, ensuring that our financial monitoring and spend have been rigorously adhered to whilst also striving to support our planned goal of the six month salary expenditure as a safety net should the Trust cease to exist at any point in the near future.

2023/24 will once again bring us new challenges as we look to shape our delivery over the next year and address the issues around secondary school involvement, but 2022/23 has been a good year for us generally. As ever as we move towards the new financial year we are keen to develop our new ways of delivering our training programme to schools and look forwards to catching up with our colleagues and stakeholders face-to-face once more, as we continue to increase and develop our provision and work to ensure that the REAL Trust remains a desirable and essential training provider for schools in the Rochdale borough and beyond.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 4 July 2023 and signed on its behalf by:

M Cockcroft - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ROCHDALE EDUCATION AND LEARNING TRUST**

**Independent examiner's report to the trustees of Rochdale Education And Learning Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Patricia Richards FCA DChA

Wyatt Morris Golland Ltd  
Park House  
200 Drake Street  
Rochdale  
Lancashire  
OL16 1PJ

4 July 2023



**ROCHDALE EDUCATION AND LEARNING TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted fund £	Restricted funds £	<b>2023 Total funds £</b>	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes				
Donations and legacies	2	<b>24,694</b>	-	<b>24,694</b>	5,749
<b>Charitable activities</b>					
Charitable activities		<b>296,859</b>	-	<b>296,859</b>	272,106
<b>Total</b>		<b>321,553</b>	-	<b>321,553</b>	277,855
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Promotion of best practice teaching and educational management		<b>321,758</b>	-	<b>321,758</b>	290,036
<b>NET INCOME/(EXPENDITURE)</b>		<b>(205)</b>	-	<b>(205)</b>	(12,181)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>274,158</b>	-	<b>274,158</b>	286,339
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>273,953</b>	-	<b>273,953</b>	274,158

The notes form part of these financial statements

**BALANCE SHEET**  
**31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	2,280	-	2,280	-
<b>CURRENT ASSETS</b>					
Debtors	12	3,860	-	3,860	28,855
Cash at bank and in hand		285,094	-	285,094	309,065
		<u>288,954</u>	<u>-</u>	<u>288,954</u>	<u>337,920</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(17,281)	-	(17,281)	(63,762)
		<u>271,673</u>	<u>-</u>	<u>271,673</u>	<u>274,158</u>
<b>NET CURRENT ASSETS</b>					
		<u>271,673</u>	<u>-</u>	<u>271,673</u>	<u>274,158</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>273,953</u>	<u>-</u>	<u>273,953</u>	<u>274,158</u>
<b>NET ASSETS</b>		<u>273,953</u>	<u>-</u>	<u>273,953</u>	<u>274,158</u>
<b>FUNDS</b>	15				
Unrestricted funds				273,953	274,158
<b>TOTAL FUNDS</b>				<u>273,953</u>	<u>274,158</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4 July 2023 and were signed on its behalf by:

M Cockcroft - Trustee

## ROCHDALE EDUCATION AND LEARNING TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared on a going concern basis. The trustees are aware of the need to ensure that adequate funding is received before any expenditure is committed. The business plan, including financial budgets, have been prepared incorporating this principle.

##### **Income**

Grants receivable and school subscription fees are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received.

##### **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.

##### **Allocation and apportionment of costs**

Cost are allocated on a basis considered appropriate by the trustees having regard to the activity.

##### **Intangible asset - website**

Amortisation was being provided to write off the cost of the website over its expected life of 5 years from 1st April 2017.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 50% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 20% on cost

##### **Taxation**

The charity is exempt from corporation 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.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**ROCHDALE EDUCATION AND LEARNING TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**2. DONATIONS AND LEGACIES**

	<b>2023</b>	2022
	<b>£</b>	£
Contributions and donations	<b><u>24,694</u></b>	<u>5,749</u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 4) £	Support costs (see note 5) £	Totals £
Promotion of best practice teaching and educational management	<b><u>317,287</u></b>	<b><u>4,471</u></b>	<b><u>321,758</u></b>

**4. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2023</b>	2022
	<b>£</b>	£
Staff costs	<b>163,265</b>	152,287
Accommodation	<b>8,569</b>	8,833
Training fees	<b>106,435</b>	98,396
Telephone	<b>702</b>	582
Postage, stationery and advertising	<b>2,179</b>	1,363
Computer software support	<b>4,334</b>	5,185
Sundries	<b>2,531</b>	770
Conference Costs	<b>18,464</b>	-
Subscriptions	<b>9,216</b>	15,523
Office repairs and renewals	<b>384</b>	-
Depreciation	<b><u>1,208</u></b>	<u>3,635</u>
	<b><u>317,287</u></b>	<u>286,574</u>

**5. SUPPORT COSTS**

	Governance costs £
Promotion of best practice teaching and educational management	<b><u>4,471</u></b>

**6. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2023</b>	2022
	<b>£</b>	£
Independent examination	<b>4,471</b>	3,462
Depreciation - owned assets	<b>1,208</b>	-
Website amortisation	<b><u>-</u></b>	<u>3,635</u>

**ROCHDALE EDUCATION AND LEARNING TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**8. STAFF COSTS**

	<b>2023</b>	2022
	<b>£</b>	£
Wages and salaries	<b>135,307</b>	129,395
Social security costs	<b>11,713</b>	10,647
Other pension costs	<b>16,245</b>	12,245
	<u><b>163,265</b></u>	<u>152,287</u>

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

	<b>2023</b>	2022
	<b>3</b>	3
Management and administration staff	<u><b>3</b></u>	<u>3</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	<b>2023</b>	2022
	<b>1</b>	-
£60,001 - £70,000	<u><b>1</b></u>	<u>-</u>

Staff are seconded from Rochdale MBC and costs are met by the Trust. Vat is charged on the staff costs and included in the figures above.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	5,749	-	5,749
<b>Charitable activities</b>			
Charitable activities	272,106	-	272,106
<b>Total</b>	<u>277,855</u>	<u>-</u>	<u>277,855</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Promotion of best practice teaching and educational management	290,036	-	290,036
<b>NET INCOME/(EXPENDITURE)</b>	(12,181)	-	(12,181)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	286,339	-	286,339
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>274,158</u>	<u>-</u>	<u>274,158</u>

**ROCHDALE EDUCATION AND LEARNING TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**10. INTANGIBLE FIXED ASSETS**

Website  
£

**COST**

At 1 April 2022 and 31 March 2023

**18,183**

**AMORTISATION**

At 1 April 2022 and 31 March 2023

**18,183**

**NET BOOK VALUE**

At 31 March 2023

-

At 31 March 2022

-

**11. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
Additions	<b>1,700</b>	<b>649</b>	<b>1,139</b>	<b>3,488</b>
<b>DEPRECIATION</b>				
Charge for year	<b>850</b>	<b>130</b>	<b>228</b>	<b>1,208</b>
<b>NET BOOK VALUE</b>				
At 31 March 2023	<b>850</b>	<b>519</b>	<b>911</b>	<b>2,280</b>
At 31 March 2022	-	-	-	-

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	<b>360</b>	26,184
Prepayments	<b>3,500</b>	2,671
	<b>3,860</b>	28,855

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Accruals and deferred income	<b>17,281</b>	63,762

**14. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023 £	2022 £
Within one year	<b>7,500</b>	-

The lease payments relate to the rental of the facilities used by the charity. The lease is reviewed on an annual basis.

**ROCHDALE EDUCATION AND LEARNING TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**15. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	274,158	(205)	273,953
<b>TOTAL FUNDS</b>	<u>274,158</u>	<u>(205)</u>	<u>273,953</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	321,553	(321,758)	(205)
<b>TOTAL FUNDS</b>	<u>321,553</u>	<u>(321,758)</u>	<u>(205)</u>

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	286,339	(12,181)	274,158
<b>TOTAL FUNDS</b>	<u>286,339</u>	<u>(12,181)</u>	<u>274,158</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	277,855	(290,036)	(12,181)
<b>TOTAL FUNDS</b>	<u>277,855</u>	<u>(290,036)</u>	<u>(12,181)</u>

**16. RELATED PARTY DISCLOSURES**

The charity has a very close relationship with Rochdale Local Authority as staff are seconded to the charity, and printer facilities are used. However, the salary and printing costs incurred are totally funded by the trust.

Related party transactions included in the accounts are £1,900 included in "Donations and Contributions" in relation to course fees. There is also £6,500 included in deferred income in respect of income received towards a Real Trust conference in 2023/24.