
THE CHARTERED INSTITUTE OF EDUCATIONAL ASSESSORS

Report and Accounts

for the year ended 31 March 2023

THE CHARTERED INSTITUTE OF EDUCATIONAL ASSESSORS

Report and Accounts

for the year ended 31 March 2023

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THE CHARTERED INSTITUTE OF EDUCATIONAL ASSESSORS

Charity Information

Charity Number:

Principal Address

University of Hertfordshire
The School of Education
Hatfield
AL10 9AB

Trustees

Mr Stuart Shaw
Dr Joanna Goodman
Mr Matthew Lumby
Mrs Carolyn Thomas-Coxhead
Mr Tim Sherriff
Mr Neil King
Dr Nicola Crossley
Mr Ian Gunn
Dr David Jenkins-Handy
Mrs Sharon Ward
Dame Kathy August

Accountants

Dickinsons Chartered Accountants
Brandon House
First Floor
90 The Broadway
Chesham
Buckinghamshire
HP5 1EG

THE CHARTERED INSTITUTE OF EDUCATIONAL ASSESSORS

Trustees' Annual Report

for the year ended 31 March 2023

Trustees' Annual Report

The trustees present their report and the unaudited accounts for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's trust deed, the Charities Act 2011 as amended by the Charities Act 2022 and Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Structure, Governance and Management

Trustees are recruited by two methods. Trustees who are described as 'appointed' are recruited to add to the existing skills and experience of the trustees and are identified by Board review of governance needs with reference to gaps in existing skills and experience. Suitable trustees are then sought from a number of channels, including open advertising on our website and 'On The Mark' monthly newsletter and from bodies established to help in such recruitment, including, for example, REACH and from amongst trustees' own networks. Trustees who are described as 'elected' are elected from amongst those eligible to stand in the membership of the CIEA by elections.

The trustees have exercised their duties in accordance with the Charities Act 2011 as amended by the Charities Act 2022 and have taken due regard to the guidance published by the Charities Commission.

In the execution of their duties, trustees have made decisions regarding the strategic direction, operational context, management powers and financial prudence of the CIEA. The management team have, in turn, taken decisions of an operational nature in line with the decisions made by the trustees in managing the day to day affairs of the organisation.

The Board of trustees of the CIEA is responsible for setting the overall strategy for the organisation, accountable to the members for its financial management, and discharging the day to day running of the CIEA through the management team, led by a director. The byelaws of the CIEA require a fully operational board to be part-elected from the professional grades of the membership of the organisation and part-appointed.

Financial statements are published on the CIEA's website. The trustees meet quarterly during the year to set the strategic direction of the CIEA, monitor progress against an annually set business plan and approve significant matters.

The trustees have assessed the major risks to which the CIEA is exposed and are satisfied that systems are in place to mitigate exposure to these risks as far as possible.

Governance

The CIEA is chaired by Stuart Shaw, with Mick Walker as President. Under the terms of the Service Agreement with The University of Hertfordshire (UH), the trustees retain an annual 'governance fee' which is used to enable the Board to carry out its responsibilities under the Royal Charter and Services Agreement. This includes retaining a bookkeeper to keep the accounts and payments up to date. The university staff support the trustee meetings, but the trustees have no other paid administrative support so inevitably more responsibilities have fallen on the shoulders of the trustees. A range of Advisory Groups has continued to be provided to support the work of the trustees. The chairs of the advisory committees have been very active in working with the university staff on new developments.

Objectives and Activities of the Charity

The object of the CIEA is to advance education and training for the public benefit by promoting high standards of educational assessment. It seeks to achieve this by providing membership services, qualifications, training and accreditation for individuals and organisations engaged in educational assessment practice. In so doing the CIEA aims to develop the skills, knowledge and capability of those undertaking assessment practices for the benefit of assessors, learners and society.

The trustees consider that the charity exists for the advancement of education and training for the public benefit, by promoting high standards of assessment as defined in Section 4 of the Charities Act 2011 as amended by the Charities Act 2022. The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

THE CHARTERED INSTITUTE OF EDUCATIONAL ASSESSORS

Trustees' Annual Report

for the year ended 31 March 2023

Achievements and Performance

The CIEA operations were carried out under the terms of the 'Services Agreement' signed with the University of Hertfordshire (UH) in May 2021. The CIEA continued to explore potential income generating proposals in light of the Services Agreement with UH, which runs until 31st July 2026. The agreement has an option which allows termination by either party with 6 months' notice.

There have been ongoing improvements to the business strategy of the charity, with streamlined membership services considered and implemented as well as upgrades available for existing members. During the year all of the training continued to be offered via online delivery rather than face-to-face. The year saw an increase the training provision offered, including an additional variant of the Lead Assessor Support Programme. The Chartered Educational Assessor (CEA) and other courses were offered on a regular basis, as well as bespoke training provided to other professional and assessment organisations. Of particular note was an agreement to collaborate with the National Association of Headteachers to offer its members access to the Lead Assessor Support Programme. The latest version of the CEA course continues to be well received and is an area that CIEA hopes to promote and develop further. There has been an emphasis in the year of promoting the charity and raising its profile, exposing the CIEA to a wider audience which has led to there being a greater understanding of the charity's goals and activities in the wider assessment community. A series of webinars on a range of current assessment issues was held throughout the year, helping to bring the CIEA to the attention of a wider audience. There have been resources prepared for the near future which communicate the goals of the CIEA and the different membership levels available which will be presented in order to promote the charity.

University office

Alison McCree is employed by the university as Director of the CIEA and is supported by a small team of university employed staff to work with her on administrative and organisational matters, including organising training, dealing with memberships issues, the website and publications. Resources are still limited, and the organisation is still having to prioritise carefully, but the support of the university has enabled planning to start developing on a longer-term basis.

Future Developments and Strategies

In the future the CIEA intends to develop its training and accreditation programmes further, as well as expanding its membership and the services offered to members, thereby growing the organisation in order to ensure the sustainability of the agreement with UH. The trustees intend to raise the profile of the charity further and to broaden the audience beyond those working in schools and colleges.

Financial Review

The Statement of Financial Activities for the year is set out on page 5 of the accounts.

It is the policy of the CIEA that unrestricted funds which have not been designated for a specific use should be maintained at an appropriate level in order to continue operations. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the CIEA's current activities while consideration is given to ways in which additional funds may be raised.

For the year ended 31 March 2023 there was a surplus of £1,556 (2022: surplus £669). Unrestricted funds remaining at 31 March 2023 were £42,900 (2022: £41,344).

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the charity for that year.

THE CHARTERED INSTITUTE OF EDUCATIONAL ASSESSORS

Trustees' Annual Report

for the year ended 31 March 2023

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011 as amended by the Charities Act 2022, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Trustees

Mr Stuart Shaw	(Appointed 1 November 2023)
Mr Simon Sharp	(Resigned 31 October 2023)
Dr Joanna Goodman	
Mr Matthew Lumby	
Mrs Carolyn Thomas-Coxhead	
Mr Tim Sherriff	
Mr Andrew Flory	(Resigned 11 July 2023)
Ms Lorraine Wilson	
Dr Steven Berryman	(Resigned 26 September 2022)
Mr Neil King	
Dr Nicola Crossley	
Mr Ian Gunn	
Mr Michael O'Reilly	(Resigned 10 January 2023)
Dr David Jenkins-Handy	
Mrs Sharon Ward	(Appointed 20 April 2023)
Dame Kathryn August	(Appointed 20 April 2023)

Key Management Personnel

Mr Michael Walker	President
Mr Stuart Shaw	Chair
Mrs Alison McCree	Director
Mrs Miranda Cracknell-Burnt	Bookkeeper

The Charity is required to have an Independent Examination in accordance with the provisions in the Charities Act 2011 as amended by the Charities Act 2022.

James Birch FCA of Dickinsons, Chartered Accountants, was appointed Independent Examiner.

By Order of the Board:

Stuart Shaw

24th January 2024

.....
Mr Stuart Shaw

.....
Date

Chairman

THE CHARTERED INSTITUTE OF EDUCATIONAL ASSESSORS

Independent Examiner's Report to the Trustees of The Chartered Institute of Educational Assessors for the year ended 31 March 2023

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

Responsibilities and basis of report

The Trustees are responsible for preparing the Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Having satisfied myself that the accounts of the Charity are not required to be audited for this year 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 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

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that:

- Accounting records were not kept in accordance with the Charities Act 2011 as amended by the Charities Act 2022; or
- The accounts do not accord with such records; or
- The accounts do not comply with relevant accounting requirements other than the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- The accounts have not been prepared in accordance with the charities SORP (FRS102).

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.



James Birch FCA
Dickinsons
Chartered Accountants
Brandon House
90 The Broadway
First Floor
Chesham
Buckinghamshire
HP5 1EG

Date: 24 January 2024

THE CHARTERED INSTITUTE OF EDUCATIONAL ASSESSORS

Statement of Financial Activities

for the year ended 31 March 2023

Incoming resources from:	Notes	2023 Unrestricted Funds £	2023 Total Funds £	2022 Unrestricted Funds £	2022 Total Funds £
Charitable activities	2	93,136	93,136	148,142	148,142
Investment income	3	205	205	1	1
Total Incoming Resources		<u>93,341</u>	<u>93,341</u>	<u>148,143</u>	<u>148,143</u>
Resources expended from:					
Raising funds	4	(84,545)	(84,545)	(140,782)	(140,782)
Charitable activities	5	(7,240)	(7,240)	(6,692)	(6,692)
Total resources expended		<u>(91,785)</u>	<u>(91,785)</u>	<u>(147,474)</u>	<u>(147,474)</u>
Net movements in funds	9	1,556	1,556	669	669
Total Surplus at 1 April 2022		41,344	41,344	40,675	40,675
Total Surplus at 31 March 2023		<u><u>42,900</u></u>	<u><u>42,900</u></u>	<u><u>41,344</u></u>	<u><u>41,344</u></u>

The Statement of Financial Activities has been prepared on the basis that all operations are continuing operations.

The notes on pages 7 to 9 form part of these accounts.

Balance Sheet

as at 31 March 2023

	Notes	2023		2022	
		£	£	£	£
Current Assets					
Debtors	7	1,362		5,514	
Cash at bank and in hand		56,089		53,749	
		<u>57,451</u>		<u>59,263</u>	
Creditors:					
Amounts falling due within one year	8	(14,551)		(17,919)	
		<u></u>		<u></u>	
Net Current Assets			42,900		41,344
Total Assets Less Current Liabilities			<u>42,900</u>		<u>41,344</u>
			=====		=====
Funds of the Charity					
Unrestricted Income Funds	9		42,900		41,334
Total Charity Funds			<u>42,900</u>		<u>41,344</u>
			=====		=====

24th January 2024

The financial statements were approved by the Board onwere signed on its behalf by:

Stuart Shaw

.....
Mr Stuart Shaw
 Trustee

The notes on pages 7 to 9 form part of these accounts.

THE CHARTERED INSTITUTE OF EDUCATIONAL ASSESSORS

Notes forming part of the Accounts

for the year ended 31 March 2023

1 Principal Accounting Policies

Charity Information

The Chartered Institute of Educational Assessors is a charity registered in England and Wales. The principal address is at The University of Hertfordshire, The School of Education, Hatfield, AL10 9AB.

Basis of accounts – Going concern

The trustees have adopted the going concern basis of accounting in preparing the financial statements. This assumes that the charity will continue in operational existence for the foreseeable future. The trustees consider that the CIEA currently has the financial resources necessary to support itself for a period of at least 12 months, and through the partnership with the University of Hertfordshire, the charity will continue to have sufficient funds to cover future operating costs.

Accounting Convention

The accounts have been prepared under the historical cost convention, the Statement of Recommended Practice accounting and Reporting by Charities in accordance with; the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 as amended by the Charities Act 2022. The accounts include the results of the charity's operations which are described in the Trustees' Annual Report.

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

Incoming Resources

Total incoming resources as shown in the Statement of Financial Activities is the income of the CIEA and comprises of membership subscriptions, training and conference income agreed under a service agreement, administered by the University of Hertfordshire, received in the ordinary course of activities.

Resources Expended

Expenditure is accounted for on an accruals basis, recognised when a liability is incurred, and classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to specific headings they have been allocated to activities on a basis consistent with the use of resources. Expenditure is inclusive of VAT which cannot be recovered by the Institute and is reported as part of the expenditure to which it relates.

Governance costs include those costs incurred in the governance and administration of the CIEA and its assets, and are primarily associated with constitutional and statutory requirements.

Basic Financial Assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction cost 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, 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 receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Unrestricted Funds

Unrestricted funds are those which are unrestricted and are available for use at the discretion of the trustees in the furtherance of the general objectives of the CIEA in which have not been designated for other purposes.

Restricted Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is identified to the fund, together with a fair allocation of overheads and support costs.

Taxation

As a registered charity the CIEA benefits from rates relief and is generally exempt from Income Tax and Capital Gains Tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

THE CHARTERED INSTITUTE OF EDUCATIONAL ASSESSORS

Notes forming part of the Accounts

for the year ended 31 March 2023

2 Incoming Resources

	Total 2023	Total 2022
	£	£
Income from service agreement	12,000	12,000
Membership subscriptions	29,763	33,306
Training and project income	51,373	102,836
	<hr/> 93,136	<hr/> 148,142
	<hr/>	<hr/>

3 Investment Income

	Total 2023	Total 2022
	£	£
Bank interest received	205	1
	<hr/>	<hr/>

4 Expenditure on Raising Funds

	Total 2023	Total 2022
	£	£
Training costs	51,373	102,836
University of Hertfordshire support costs	33,112	37,946
Advertising	60	-
	<hr/> 84,545	<hr/> 140,782
	<hr/>	<hr/>

5 Expenditure on Charitable Activities

	Total 2023	Total 2022
	£	£
Computer costs	489	495
Trustee travel and subsistence	1,060	566
Bank charges	95	40
Insurance	756	751
Sundry expenses	72	284
Accountancy fees	3,660	3,420
Bookkeeping charges	1,108	1,136
	<hr/> 7,240	<hr/> 6,692
	<hr/>	<hr/>

THE CHARTERED INSTITUTE OF EDUCATIONAL ASSESSORS

Notes forming part of the Accounts

for the year ended 31 March 2023

6 Employees

During the year there were no employees or employee earnings (2022: None).

No payments were made to the Trustees of the charity. There was no remuneration paid to key management personnel.

7 Debtors

	2023	2022
	£	£
Trade debtors	-	4,436
Prepayments and accrued income	389	105
Other debtors	973	973
	<u>1,362</u>	<u>5,514</u>

8 Creditors: Amounts falling due within one year

	2023	2022
	£	£
Other creditors	10,855	2,771
Accruals	3,696	15,148
	<u>14,551</u>	<u>17,919</u>

The charity has no deferred income on the basis all membership subscriptions are administered and managed by the University of Hertfordshire.

9 Unrestricted Funds

	£
Surplus as at 1 April 2022	41,344
Surplus for the financial year	1,556
	<u>42,900</u>
Surplus as at 31 March 2023	

10 Control

The CIEA has been controlled throughout the year by the Trustees as identified in the Trustees' Report on page 1 of these accounts.

11 Related Party Transactions

In May 2021, the charity entered into a service agreement with the University of Hertfordshire. The agreement provides that all membership and conference income of the charity is administered by the University of Hertfordshire in return for a guaranteed fixed fee and runs until July 2026.

Total income transferred to University of Hertfordshire during the year amounted to £29,763 (2022: £33,306), service fees received during the period amounted to £12,000 (2022: £12,000). Membership costs incurred amounted to £33,112 (2022: £37,946). The balance owed by the University of Hertfordshire as at 31 March 2023 amounted to £973 (2022: £973).