

EQUALS (ENTITLEMENT AND QUALITY EDUCATION FOR PUPILS WITH LEARNING DIFFICULTIES)

England & Wales · Charity number 1126263

Details

Status Registered

Legal form Charitable company

Company number [06343942](#)

Registered 2008-10-13

Register [View on the Charity Commission register](#)

Contact

Address The Town Hall Chambers
High Street East
Wallsend
Tyne And Wear
NE28 7AT

Phone 01912721222

Email admin@equalsoffice.co.uk

Website www.equalsoffice.co.uk

Activities

Objects: THE ADVANCEMENT OF EDUCATION OF THE PUBLIC BY PROMOTING THE HIGHEST STANDARDS OF EDUCATION FOR PUPILS WITH LEARNING DIFFICULTIES; THE PROVISION OF ADVICE, INFORMATION AND ASSISTANCE FOR TEACHERS OF SUCH PERSONS; AND RAISING AWARENESS IN ALL MATTERS RELATING TO PUPILS WITH LEARNING DIFFICULTIES.

Activities: EQUALS is a national organisation that endeavours to ensure high standards of education for pupils with learning difficulties. EQUALS main activities involve organising national conferences, best practice workshops, producing curriculum guidance materials and resources for teachers, setting up curriculum workshops for teachers and providing consultancy to individual schools and Local Authorities.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** UNDEFINED. IN PRACTIC NATIONAL AND OVERSEAS
- Hong Kong
- Ireland
- New Zealand
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£266,004	£224,452	-	-
2023-08-31	£222,856	£189,868	-	-
2022-08-31	£159,377	£157,604	-	-
2021-08-31	£119,440	£97,652	-	-
2020-08-31	£124,487	£112,346	-	-

Trustees

Name	Role	Appointed
Alistair Crawford		2017-09-01
Cheryl Gaughan		2025-01-01
Ellen Croft		2019-06-01
James Waller		2019-06-01
Joanna Williams		2025-09-01
Joy Dawson		2017-09-01
Kate Campbell		2019-09-01
Kris Williams		2019-09-01
Lila Kosyvaki		2022-09-01
PETER IMRAY		
Philip Harrison		2019-09-01
Trish Turner		2022-09-01

Accounts

**EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)**

**FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024**

**Company Number: 06343942
Charity Number: 1126263**

**LYONS & CO LTD
CHARTERED ACCOUNTANTS
STOCKTON-ON-TEES**

**EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)**

**FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024**

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MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

The Board of Trustees	<p>Chris Rollings Steven Cullingford-Agnew Peter Imray Elaine Ellis Joy Dawson Alistair Crawford James Waller Phil Harrison Kate Campbell Kris Williams Ellen Croft Trish Turner Jo Williams Dr Lila Kosyvaki Dominic Wall</p>	<p>Chairperson and director Treasurer and director Director Secretary and Vice Chair person</p>
Registered Office	<p>c/o Hadrian School Bertram Crescent Newcastle Upon Tyne NE15 6PY</p>	
Independent Examiners	<p>Lyons & Co Ltd Chartered Accountants and Registered Auditors 23 Yarm Road Stockton-on-Tees TS18 3NJ</p>	
Bankers	<p>Bank of Scotland 41 - 51 Grey Street Newcastle Upon Tyne NE1 6EE</p>	

**EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
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**TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 AUGUST 2024**

ANNUAL REPORT

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 August 2024.

INTRODUCTION

The Executive Committee submits its report and the accounts for the year ended 31 August 2024.

OBJECTIVES OF THE CHARITY

EQUALS is committed to improving lives of children and young people with learning difficulties through supporting high quality education.

It aims to promote, share and reflect best practice in learning and teaching through collaborative working with practitioners and professionals at national, regional and local level.

ORGANISATIONAL STRUCTURE

Strategic Group/Charity roles	Post/Members
Chris Rollings	Chairperson
Steven Cullingford-Agnew	Treasurer and Secretary
Paul Buskin	Strategic Development Manager
Peter Imray	Director of Developments

MEMBERSHIP

EQUALS had 640 members at the end of August 2024. Extensive efforts were carried out to support members and maintain membership levels for this period.

EMPLOYEES

At the end of the financial period EQUALS employed one full-time Strategic Development Manager and one part time administrator.

EQUALS
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TRUSTEES ANNUAL REPORT
YEAR ENDED 31 AUGUST 2024

PRINCIPAL ACTIVITIES

EQUALS is a national organisation that endeavours to ensure high standards of education for pupils with learning difficulties. EQUALS' main activities involve organising national conferences, online CPD Sessions, producing curriculum guidance materials and resources for teachers, setting up curriculum workshops for teachers and providing advice to individual schools and Local Education Authorities.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

The achievements of the past year have consisted mainly of:

- Equals hosted a national conference in central London from a larger venue, with better transport links. Achieving Good and Outstanding judgements with the successful delivery of Different (non-National Curriculum) Curricula for children and young people with Profound, Complex and Severe Learning Disabilities. This event was 100% full and was hosted from Friends House. Feedback from the event was extremely positive.

- Equals continued to support schools with their curriculum and assessment needs via individual online sessions. The Equals Strategic Development Manager regularly provided these throughout the week, talking with school leaderships and individual teachers.

- A series of Free for members twilight online CPD sessions were maintained to support schools and the programme of topics included extended. These were delivered using the online zoom platform and up to 70 delegates attended each event.

- A new exemplar curriculum school group was maintained to help manage school Development Days related to the Equals Multi-tiered Curriculum and Assessment materials.

- Equals organised a series of Developments Days; hosted by Equals Exemplar Schools to support members with licenses for the Equals Multi-tiered Curriculum Schemes of Work.

- Development work for a new resource to provide extended CPD to schools was undertaken. It is hoped some elements will be completed 2024-25 for schools to purchase. Initially this involves Play and supports schools using the Equals Multi-tiered Curriculum; especially those using the Informal Curriculum pathway.

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**TRUSTEES ANNUAL REPORT
YEAR ENDED 31 AUGUST 2024**

FUTURE DEVELOPMENTS

Plans for the next twelve months

- A new resource for extended CPD will be published covering support for Play & Leisure for Informal and Semi-formal Learners.
- A national conference will be hosted to support mainstream settings with curriculum and assessment.
- Equals will actively invest additional efforts to support council SEN departments.
- Equals plans to further expand the series of online CPD sessions available to include new topics.
- Equals plans to continue to develop and publish a member's newsletter once per term.
- Equals will continue to promote a new accreditation scheme to replace the existing moving on scheme which has been available since 1998. This is aligned to the Equals Multi-tiered Curriculum Schemes of Work.
- A autumn conference will be hosted from Friends House in Central London related to Health & Well-being.
- Marketing to mainstream settings will be enhanced to include a larger range of settings.

The EQUALS Executive Committee agree annually to maintain reserve funds to:

Maintain the smooth running of the Charity.

Facilitate the development of new Equals initiatives and projects which effectively support the work of our members.

Provide to our members publications, training and conferences at prices below those of solely profit- making organisations.

Enable some EQUALS initiatives to run at a loss where they meet the core purposes of the charity.

Purchase the expertise of leading edge practitioners to support the development of EQUALS initiatives.

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**TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 AUGUST 2024**

FINANCIAL REVIEW

The Statement of Financial Activities on page 8 shows a surplus for the year of £41,552 which was in line with expectations.

EQUALS accounts were subject to an Independent Examination for the year ended 31 August 2024.

The balance on the funds to carry forward to future years is £199,013.

RISKS

Major risks which would have a severe impact on operational performance, objectives or reputation of the charity and which have a high likelihood of occurring are considered by the trustees and are considered to be managed effectively.

A business plan is compiled for each financial year and risks to the charity are identified and discussed. Major risks identified are the government changing the guidelines on schemes of work and new competitors entering the market place for the provision of similar services.

THE TRUSTEES

The trustees who served the charity during the year were as noted on page 1.

New trustees can be appointed by existing trustees, at any time, where there is a need for skills in particular areas, or at an Annual General Meeting where nominations are accepted and voted on by the members. Relevant training and information is provided.

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**TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 AUGUST 2024**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (some of whom are also directors of Equals for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's Independent Examiners are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiners are aware of that information.

INDEPENDENT EXAMINERS

Lyons & Co Ltd will be proposed for re-appointment as Independent Examiners at the forthcoming Annual General Meeting.

c/o Hadrian School
Bertram Crescent
Newcastle Upon Tyne
NE15 6PY

Signed on behalf of the trustees

Mr S Cullingford-Agnew
Treasurer and director

Approved by the trustees on 8 May 2025

**EQUALS
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INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES

YEAR ENDED 31 AUGUST 2024

I report to the charity's trustees on my examination of the accounts for the company for the year ended 31st August 2024, which are set out on pages 8 to 13

Respective responsibilities of trustees and examiners

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 report

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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 accounting records; or
the accounts do not comply with the accounting requirements of section 396 of the 2006 Act
- (3) 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

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.

John Robert Lyons
Lyons & Co Ltd
Chartered Accountants
23 Yarm Road
Stockton-On-Tees
TS18 3NJ

8 May 2025

EQUALS
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STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 AUGUST 2024

	Note	Total Funds Year ended 31 August 2024 £	Total Funds Year ended 31 August 2023 £
Incoming Resources			
Income from charitable trading activities	2	266,004	222,856
Total Incoming Resources		<u>266,004</u>	<u>222,856</u>
Resources Expended			
Costs of generating funds:			
Fundraising and publicity	3	1,467	2,951
Charitable activities	4	220,025	183,682
Governance costs	5	2,960	3,235
Total Resources Expended		<u>224,452</u>	<u>189,868</u>
Net incoming resources for the year		41,552	32,988
Total funds brought forward		157,461	124,473
Balances carried forward		<u>199,013</u>	<u>157,461</u>

All funds are Unrestricted.

EQUALS
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BALANCE SHEET
AS AT 31 AUGUST 2024

		2024		2023	
	Note	£	£	£	£
Fixed Assets					
Tangible Fixed Assets	9		2,630		3,860
Current Assets					
Debtors	10	44,890		37,156	
Cash and Bank		<u>248,581</u>		<u>178,429</u>	
		293,471		215,585	
Creditors: Amounts falling due within one year	11	<u>(97,088)</u>		<u>(61,984)</u>	
Net Current Assets			<u>196,383</u>		<u>153,601</u>
Net Assets			<u>199,013</u>		<u>157,461</u>
Funds					
Unrestricted	12		<u>199,013</u>		<u>157,461</u>
Total Funds			<u>199,013</u>		<u>157,461</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The trustees have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which 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 company as at the end of each financial year and of its profit or loss 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 company.

The financial statements have been prepared in accordance with the provisions of section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The financial statements were approved by the trustees on 8 May 2025 and were signed by:

Mr Chris Rollings
Chairperson

Company no: 06343942

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Basis of accounting

These financial statements have been prepared in accordance with the provisions of section 1A "Small Entities" of 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.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual over the useful economic life of that asset as follows:

Computers	33% straight line
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Stocks

Physical stocks of manuals are no longer held. All work is on the internet or on CD's and because of the low cost, stocks are valued at £nil.

Income

Income is recognised when the services are provided with the exception of subscriptions which are recognised when received unless it is for two or three years, then years two and three will be taken to receipts in advance.

Website costs

Website costs are included with the statement of financial activities as they are invoiced.

2 Income from Charitable Trading Activities

	2024	2023
	£	£
Subscriptions	101,322	88,187
Resources	123,109	90,342
Conferences	29,208	40,233
Development Days	8,053	975
On-line training CPD	4,312	3,119
	266,004	222,856

3 Fundraising and Publicity

	2024	2023
	£	£
Advertising	200	741
Website building and maintenance	1,267	2,210
	1,467	2,951

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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024

4 Charitable Activities	2024	2023
	£	£
Educational materials and training	52,185	38,700
Conferences	17,007	21,275
Salaries	72,846	54,267
Pensions	1,913	1,406
Office costs	7,065	6,249
Printing and stationery	6,362	7,891
Postage	11,990	9,828
Rent	7,200	7,200
Website	5,104	5,205
Administrative services	8,605	7,187
Consultancy	18,807	15,357
Trustees' costs	6,756	4,585
Travel and subsistence	1,376	1,818
Depreciation	2,809	2,715
	<u>220,025</u>	<u>183,682</u>

5 Governance Costs	2024	2023
	£	£
Accountancy	2,960	3,235
	<u>2,960</u>	<u>3,235</u>

Includes £2,670 (2023 - £2,670) Independent Examiners fees.

6 Employee Costs	2024	2023
	£	£
The aggregate payroll costs were:		
Wages and salaries	72,846	54,267
	<u>72,846</u>	<u>54,267</u>

Particulars of employees:

The average number of staff employed by the charity during the financial year amounted to:

	2024	2023
Number of administrative staff	<u>2</u>	<u>2</u>

EQUALS
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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024

7 Trustees' Emoluments

Name of Trustee	Description	2024 Cost £	2023 Cost £
Chris Rollings	Expenses	151	-
Steven Cullingford-Agnew	Expenses	402	298
Peter Imray	Fees and expenses	27,385	21,205
Elaine Ellis	Expenses	-	2,342
Alistair Crawford	Expenses	-	105
James Waller	Expenses	2,444	2,615
Kate Campbell	Expenses	-	171
Trish Turner	Expenses	151	46
Jo Williams	Expenses	243	121
Dr Lila Kosyvak	Expenses	1,145	921
		<u>31,920</u>	<u>27,824</u>

All fees and costs were at market value.

8 Net Incoming Resources

Is stated after charging:	2024 £	2023 £
Depreciation	<u>2,809</u>	<u>2,715</u>

9 Tangible Fixed Assets

	Computers £
Cost	
At 31 August 2023	11,262
Additions	<u>1,579</u>
At 31 August 2024	<u>12,841</u>
Depreciation	
At 31 August 2023	7,402
Charge for the year	<u>2,809</u>
At 31 August 2024	<u>10,211</u>
Net book value	
At 31 August 2024	<u>2,630</u>
At 31 August 2023	<u>3,860</u>

EQUALS
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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024

10 Debtors	2024	2023
	£	£
Trade debtors	44,890	37,156
	<u>44,890</u>	<u>37,156</u>
11 Creditors: Amounts falling due within one year	2024	2023
	£	£
Trade creditors	23,666	4,015
Receipts in advance	45,158	35,688
Value added tax	11,958	11,466
Social security	3,391	1,461
Accruals	12,586	9,273
Other creditors	329	81
	<u>97,088</u>	<u>61,984</u>
12 Unrestricted Funds	2024	2023
	£	£
Balance brought forward	157,461	124,473
Net incoming resources for the year	<u>41,552</u>	<u>32,988</u>
Balance carried forward	<u>199,013</u>	<u>157,461</u>

Accounts

**EQUALS
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**FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023**

Company Number: 06343942

Charity Number: 1126263

**LYONS & CO LTD
CHARTERED ACCOUNTANTS
STOCKTON-ON-TEES**

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The Board of Trustees	<p>Chris Rollings Steven Cullingford-Agnew Peter Imray Elaine Ellis Joy Dawson Alistair Crawford James Waller Phil Harrison Kate Campbell Kris Williams Ellen Croft Trish Turner Jo Williams Dr Lila Kosyvaki Dominic Wall</p>	<p>Chairperson and director Treasurer and director Director Secretary and Vice Chair person (Appointed 01/09/23) (Appointed 01/09/23) (Appointed 01/09/23) (Appointed 01/09/23)</p>
Registered Office	<p>c/o Hadrian School Bertram Crescent Newcastle Upon Tyne NE15 6PY</p>	
Independent Examiners	<p>Lyons & Co Ltd Chartered Accountants and Registered Auditors 23 Yarm Road Stockton-on-Tees TS18 3NJ</p>	
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YEAR ENDED 31 AUGUST 2023**

ANNUAL REPORT

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Peter Imray	Director of Developments

MEMBERSHIP

EQUALS had 552 members at the end of August 2023. Extensive efforts were carried out to support members and maintain membership levels for this period.

EMPLOYEES

At the end of the financial period EQUALS employed one full-time Strategic Development Manager and one part time administrator.

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PRINCIPAL ACTIVITIES

EQUALS is a national organisation that endeavours to ensure high standards of education for pupils with learning difficulties. EQUALS' main activities involve organising national conferences, best practice workshops, producing curriculum guidance materials and resources for teachers, setting up curriculum workshops for teachers and providing consultancy to individual schools and Local Education Authorities.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

The achievements of the past year have consisted mainly of:

- Equals hosted a national conference in central London from a larger venue, with better transport links. Different not Differentiated? A fresh look at Curriculum and Assessment for learners of all ages with PMLD and SLD in England, Scotland, Wales and Northern Ireland. Pre-formal, Informal and Semi-formal Curriculum Schemes of Work. This event was 100% full and was hosted from Friends House. Feedback from the event was extremely positive.
- Equals continued to support schools with their curriculum and assessment needs via individual online sessions. The Equals Strategic Development Manager regularly provided these throughout the week, talking with school leaderships and individual teachers.
- A series of Free for members twilight online CPD sessions was introduced to support schools and the programme of topics included extended. These were delivered using the online zoom platform and up to 70 delegates attended each event.
- A new resource for Early Years was completed, which involved an interactive learning journal for EYFS. During 2023 the quality assurance process was actioned and the Equals Strategic Development Manager programmed it into an interactive resource.
- Equals continued to host school job vacancies and a news and discussion forum. The Equals website benefitted from the additional updates, which included a new events calendar, and 3d images.
- e-marketing and paper-based marketing was extended to include more contact with Mainstream Settings.
- A new exemplar curriculum school group was created to help manage school Development Days related to the Equals Multi-tiered Curriculum and Assessment materials.

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**TRUSTEES ANNUAL REPORT
YEAR ENDED 31 AUGUST 2023**

FUTURE DEVELOPMENTS

Plans for the next twelve months

- A new resource for EYFS will be published, which includes a new interactive learning journal.
- A member only area for the Equals website will be published and made available to Equals Members.
- A new series of recorded online training sessions will replace the popular original regional curriculum in-person conferences. These will involve 5-8 sessions which will include professional film content and members will be able to purchase them individually or as part of a set.
- Equals plans to further expand the series of online CPD sessions available to include new topics.
- Equals plans to continue to develop and publish a member's newsletter once per term.
- Equals will introduce a new accreditation scheme to replace the existing moving on scheme which has been available since 1998. This will be aligned to the Equals Multi-tiered Curriculum Schemes of Work.
- A large curriculum in-person conference will be hosted from Friends House in Central London.
- Marketing to mainstream settings will be enhanced to include a larger range of settings.

The EQUALS Executive Committee agree annually to maintain reserve funds to:

Maintain the smooth running of the Charity.

Facilitate the development of new Equals initiatives and projects which effectively support the work of our members.

Provide to our members publications, training and conferences at prices below those of solely profit-making organisations.

Enable some EQUALS initiatives to run at a loss where they meet the core purposes of the charity.

Purchase the expertise of leading edge practitioners to support the development of EQUALS initiatives.

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**TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 AUGUST 2023**

FINANCIAL REVIEW

The Statement of Financial Activities on page 8 shows a surplus for the year of £32,988 which was in line with expectations.

EQUALS accounts were subject to an Independent Examination for the year ended 31 August 2023.

The balance on the funds to carry forward to future years is £157,461.

RISKS

Major risks which would have a severe impact on operational performance, objectives or reputation of the charity and which have a high likelihood of occurring are considered by the trustees and are considered to be managed effectively.

A business plan is compiled for each financial year and risks to the charity are identified and discussed. Major risks identified are the government changing the guidelines on schemes of work and new competitors entering the market place for the provision of similar services.

THE TRUSTEES

The trustees who served the charity during the year were as noted on page 1.

New trustees can be appointed by existing trustees, at any time, where there is a need for skills in particular areas, or at an Annual General Meeting where nominations are accepted and voted on by the members. Relevant training and information is provided.

**EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)**

**TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 AUGUST 2023**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (some of whom are also directors of Equals for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's Independent Examiners are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiners are aware of that information.

INDEPENDENT EXAMINERS

Lyons & Co Ltd will be proposed for re-appointment as Independent Examiners at the forthcoming Annual General Meeting.

c/o Hadrian School
Bertram Crescent
Newcastle Upon Tyne
NE15 6PY

Signed on behalf of the trustees

Mr S Cullingford-Agnew
Treasurer and director

Approved by the trustees on 19th April 2024

**EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)**

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES

YEAR ENDED 31 AUGUST 2023

We report on the accounts of the Trust for the year ended 31 August 2023, which are set out on pages 8 to 13.

Respective responsibilities of trustees and examiners

As the charity's trustees you are responsible for the preparation of the accounts; and you consider that the audit requirements of section 144 of the charities Act 2011 ('the Act') do not apply and that an independent examination is required. It is our responsibility to examine the accounts and to state, on the basis of procedures specified in the General Directions given by the Charity Commission, whether particular matters have come to our attention.

It is our responsibility to:

- examine the accounts under section 145 of the Act,
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Act, and
- to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no material matters have come to our attention which gives us cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 or the Charities Act,
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

Lyons & Co Ltd
Chartered Accountants
23 Yarm Road
Stockton-On-Tees
TS18 3NJ

19th April 2024

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 AUGUST 2023

	Note	Total Funds Year ended 31 August 2023 £	Total Funds Year ended 31 August 2022 £
Incoming Resources			
Income from charitable trading activities	2	222,856	159,377
Total Incoming Resources		<u>222,856</u>	<u>159,377</u>
Resources Expended			
Costs of generating funds:			
Fundraising and publicity	3	2,951	4,664
Charitable activities	4	183,682	150,042
Governance costs	5	3,235	2,898
Total Resources Expended		<u>189,868</u>	<u>157,604</u>
Net incoming resources for the year		32,988	1,773
Total funds brought forward		124,473	122,700
Balances carried forward		<u>157,461</u>	<u>124,473</u>

All funds are Unrestricted.

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)

BALANCE SHEET
AS AT 31 AUGUST 2023

		2023		2022	
	Note	£	£	£	£
Fixed Assets					
Tangible Fixed Assets	9		3,860		2,989
Current Assets					
Debtors	10	37,156		45,564	
Cash and Bank		178,429		146,901	
		215,585		192,465	
Creditors: Amounts falling due within one year	11	(61,984)		(70,981)	
Net Current Assets			153,601		121,484
Net Assets			157,461		124,473
Funds					
Unrestricted	12		157,461		124,473
Total Funds			157,461		124,473

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

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

The trustees acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which 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 company as at the end of each financial year and of its profit or loss 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 company.

The financial statements have been prepared in accordance with the provisions of section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The financial statements were approved by the trustees on 19th April 2024 and were signed by:

Mr Chris Rollings
Chairperson

Company no: 06343942

**EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023**

1 Accounting policies

Basis of accounting

These financial statements have been prepared in accordance with the provisions of section 1A "Small Entities" of 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.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual over the useful economic life of that asset as follows:

Computers	33% straight line
-----------	-------------------

Stocks

Physical stocks of manuals are no longer held. All work is on the internet or on CD's and because of the low cost, stocks are valued at £nil.

Income

Income is recognised when the services are provided with the exception of subscriptions which are recognised when received unless it is for two or three years, then years two and three will be taken to receipts in advance.

Website costs

Website costs are included with the statement of financial activities as they are invoiced.

2 Income from Charitable Trading Activities

	2023	2022
	£	£
Subscriptions	88,187	56,101
Resources	90,342	84,189
Conferences	40,233	17,232
Development Days	975	447
On-line training CPD	3,119	1,408
	222,856	159,377

3 Fundraising and Publicity

	2023	2022
	£	£
Advertising	741	3,857
Website building and maintenance	2,210	807
	2,951	4,664

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023

4 Charitable Activities	2023	2022
	£	£
Educational materials and training	38,700	34,846
Conferences	21,275	10,029
Salaries	54,267	47,347
Pensions	1,406	997
Office costs	6,249	6,970
Printing and stationery	7,891	5,267
Postage	9,828	6,464
Rent	7,200	7,068
Website	5,205	2,475
Administrative services	7,187	6,057
Consultancy	15,357	9,667
Trustees' costs	4,585	9,355
Travel and subsistence	1,818	1,561
Depreciation	2,715	1,939
	<u>183,682</u>	<u>150,042</u>

5 Governance Costs	2023	2022
	£	£
Accountancy	3,235	2,898
	<u>3,235</u>	<u>2,898</u>

Includes £2,670 (2022 - £2,390) Independent Examiners fees.

6 Employee Costs	2023	2022
	£	£
The aggregate payroll costs were:		
Wages and salaries	54,267	47,347
	<u>54,267</u>	<u>47,347</u>

Particulars of employees:

The average number of staff employed by the charity during the financial year amounted to:

	2023	2022
Number of administrative staff	<u>2</u>	<u>2</u>

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023

7 Trustees' Emoluments

Name of Trustee	Description	2023 Cost £	2022 Cost £
Chris Rollings	Expenses	-	270
Mark Emly	Expenses	-	65
Steven Cullingford-Agnew	Expenses	298	103
Peter Imray	Fees and expenses	21,205	17,568
Elaine Ellis	Expenses	2,342	2,182
Alistair Crawford	Expenses	105	-
James Waller	Expenses	2,615	467
Kate Campbell	Expenses	171	-
Kris Williams	Expenses	-	237
Trish Turner	Expenses	46	
Jo Williams	Expenses	121	
Dr Lila Kossyvaki	Expenses	921	
		27,824	20,892

All fees and costs were at market value.

8 Net Incoming Resources

Is stated after charging:	2023 £	2022 £
Depreciation	2,715	1,939

9 Tangible Fixed Assets

	Computers £
Cost	
At 31 August 2022	8,540
Additions	3,596
Disposals	(874)
At 31 August 2023	11,262
Depreciation	
At 31 August 2022	5,551
Charge for the year	2,715
Disposals	(864)
At 31 August 2023	7,402
Net book value	
At 31 August 2023	3,860
At 31 August 2022	2,989

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023

10 Debtors	2023	2022
	£	£
Trade debtors	37,156	43,909
Prepayments	-	1,655
	<u>37,156</u>	<u>45,564</u>
11 Creditors: Amounts falling due within one year	2023	2022
	£	£
Trade creditors	4,015	667
Receipts in advance	35,688	51,488
Value added tax	11,466	10,401
Social security	1,461	1,535
Accruals	9,273	6,890
Other creditors	81	-
	<u>61,984</u>	<u>70,981</u>
12 Unrestricted Funds	2023	2022
	£	£
Balance brought forward	124,473	122,700
Net incoming resources for the year	32,988	1,773
Balance carried forward	<u>157,461</u>	<u>124,473</u>

Accounts

**EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)**

**FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022**

Company Number: 06343942

Charity Number: 1126263

**LYONS & CO LTD
CHARTERED ACCOUNTANTS
STOCKTON-ON-TEES**

**EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)**

**FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022**

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**EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)**

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

The Board of Trustees	<p>Chris Rollings Steven Cullingford-Agnew Peter Imray Mark Emly (Resigned 31/05/22) Elaine Ellis Joy Dawson Alistair Crawford James Waller Phil Harrison Kate Campbell Kris Williams Ellen Croft</p>	<p>Chairperson and director Treasurer and director Director Secretary and Vice Chair person</p>
Registered Office	<p>c/o Hadrian School Bertram Crescent Newcastle Upon Tyne NE15 6PY</p>	
Independent Examiners	<p>Lyons & Co Ltd Chartered Accountants and Registered Auditors 23 Yarm Road Stockton-on-Tees TS18 3NJ</p>	
Bankers	<p>Bank of Scotland 41 - 51 Grey Street Newcastle Upon Tyne NE1 6EE</p>	

**EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)**

**TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 AUGUST 2022**

ANNUAL REPORT

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 August 2022.

INTRODUCTION

The Executive Committee submits its report and the accounts for the year ended 31 August 2022.

OBJECTIVES OF THE CHARITY

EQUALS is committed to improving lives of children and young people with learning difficulties through supporting high quality education.

It aims to promote, share and reflect best practice in learning and teaching through collaborative working with practitioners and professionals at national, regional and local level.

ORGANISATIONAL STRUCTURE

Strategic Group/Charity roles	Post/Members
Chris Rollings	Chairperson
Steven Cullingford-Agnew	Treasurer and Secretary
Paul Buskin	Strategic Development Manager
Peter Imray	Director of Developments

MEMBERSHIP

EQUALS had 503 members at the end of August 2022. Extensive efforts were carried out to support members and maintain membership levels for this period.

EMPLOYEES

At the end of the financial period EQUALS employed one full-time Strategic Development Manager and one part time administrator.

**EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)**

**TRUSTEES ANNUAL REPORT
YEAR ENDED 31 AUGUST 2022**

PRINCIPAL ACTIVITIES

EQUALS is a national organisation that endeavours to ensure high standards of education for pupils with learning difficulties. EQUALS' main activities involve organising national conferences, best practice workshops, producing curriculum guidance materials and resources for teachers, setting up curriculum workshops for teachers and providing consultancy to individual schools and Local Education Authorities.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

The achievements of the past year have consisted mainly of:

- Equals expanded a series of online CPD Sessions, covering a wide range of topics, involving additional practitioners. This significantly increased school engagement.
- Equals hosted regional curriculum and assessment conferences, to help schools, which were struggling with staffing and financial issues. By offering these regionally, this helped reduce delegate travel.
- Equals started to support schools with their curriculum and assessment needs via individual online sessions. The Equals Strategic Development Manager now regularly provides these throughout the week, talking with school leaderships and individual teachers
- A new resource for Early Years is currently in development, which will involve an interactive learning journal for EYFS.
- Equals continues to host school job vacancies and a news and discussion forum. The Equals website benefited from additional updates, which included a new events calendar, and 3d images.

**EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)**

**TRUSTEES ANNUAL REPORT
YEAR ENDED 31 AUGUST 2022**

FUTURE DEVELOPMENTS

Plans for the next twelve months

- A new resource for EYFS will be published, which includes a new interactive learning journal.
- Further regional curriculum and assessment conferences will be provided.
- Equals plans to further expand the series of online CPD sessions available and publish these via a new A2 poster for Equals members staff notice boards.
- Equals plans to develop and publish a member's newsletter once per term.
- A new members only area for the Equals website will be designed, developed and published.
- Further Equals Curriculum Members hubs will be agreed, to help share best practice, via a new Curriculum Exemplar Schools service.
- Equals will review the current Moving On 14-25 Curriculum and Accreditation Resources.
- A large curriculum conference will be hosted, using a new larger venue with improved transport links.

The EQUALS Executive Committee agree annually to maintain reserve funds to:

Maintain the smooth running of the Charity.

Facilitate the development of new Equals initiatives and projects which effectively support the work of our members.

Provide to our members publications, training and conferences at prices below those of solely profit-making organisations.

Enable some EQUALS initiatives to run at a loss where they meet the core purposes of the charity.

Purchase the expertise of leading edge practitioners to support the development of EQUALS initiatives.

**EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)**

**TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 AUGUST 2022**

FINANCIAL REVIEW

The Statement of Financial Activities on page 8 shows a surplus for the year of £1,773 which was in line with expectations.

EQUALS accounts were subject to an Independent Examination for the year ended 31 August 2022.

The balance on the funds to carry forward to future years is £124,473.

RISKS

Major risks which would have a severe impact on operational performance, objectives or reputation of the charity and which have a high likelihood of occurring are considered by the trustees and are considered to be managed effectively.

A business plan is compiled for each financial year and risks to the charity are identified and discussed. Major risks identified are the government changing the guidelines on schemes of work and new competitors entering the market place for the provision of similar services.

THE TRUSTEES

The trustees who served the charity during the year were as noted on page 1.

New trustees can be appointed by existing trustees, at any time, where there is a need for skills in particular areas, or at an Annual General Meeting where nominations are accepted and voted on by the members. Relevant training and information is provided.

**EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)**

**TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 AUGUST 2022**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (some of whom are also directors of Equals for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's Independent Examiners are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiners are aware of that information.

INDEPENDENT EXAMINERS

Lyons & Co Ltd will be proposed for re-appointment as Independent Examiners at the forthcoming Annual General Meeting.

c/o Hadrian School
Bertram Crescent
Newcastle Upon Tyne
NE15 6PY

Signed on behalf of the trustees

Mr S Cullingford-Agnew
Treasurer and director

Approved by the trustees on 12 May 2023.

**EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)**

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES

YEAR ENDED 31 AUGUST 2022

We report on the accounts of the Trust for the year ended 31 August 2022, which are set out on pages 8 to 13.

Respective responsibilities of trustees and examiners

As the charity's trustees you are responsible for the preparation of the accounts; and you consider that the audit requirements of section 144 of the charities Act 2011 ('the Act') do not apply and that an independent examination is required. It is our responsibility to examine the accounts and to state, on the basis of procedures specified in the General Directions given by the Charity Commission, whether particular matters have come to our attention.

It is our responsibility to:

- examine the accounts under section 145 of the Act,
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Act, and
- to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no material matters have come to our attention which gives us cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 or the Charities Act,
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

Lyons & Co Ltd
Chartered Accountants
23 Yarm Road
Stockton-On-Tees
TS18 3NJ

12 May 2023

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 AUGUST 2022

	Note	Total Funds Year ended 31 August 2022 £	Total Funds Year ended 31 August 2021 £
Incoming Resources			
Income from charitable trading activities	2	159,377	119,440
Total Incoming Resources		<u>159,377</u>	<u>119,440</u>
Government grants received		<u>-</u>	<u>8,625</u>
Resources Expended			
Costs of generating funds:			
Fundraising and publicity	3	4,664	4,480
Charitable activities	4	150,042	90,396
Governance costs	5	2,898	2,776
Total Resources Expended		<u>157,604</u>	<u>97,652</u>
Net incoming resources for the year		1,773	30,413
Total funds brought forward		122,700	92,287
Balances carried forward		<u><u>124,473</u></u>	<u><u>122,700</u></u>

All funds are Unrestricted.

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)

BALANCE SHEET
AS AT 31 AUGUST 2022

	Note	2022	2021
		£	£
Fixed Assets			
Tangible Fixed Assets	9		2,760
Current Assets			
Debtors	10	45,564	31,912
Cash and Bank		146,901	155,504
		<u>192,465</u>	<u>187,416</u>
Creditors: Amounts falling due within one year	11	<u>(70,981)</u>	<u>(67,476)</u>
Net Current Assets		<u>121,484</u>	<u>119,940</u>
Net Assets		<u>124,473</u>	<u>122,700</u>
Funds			
Unrestricted	12	<u>124,473</u>	<u>122,700</u>
Total Funds		<u>124,473</u>	<u>122,700</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The trustees have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which 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 company as at the end of each financial year and of its profit or loss 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 company.

The financial statements have been prepared in accordance with the provisions of section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The financial statements were approved by the trustees on 12 May 2023 and were signed by:

Mr Chris Rollings
Chairperson

Company no: 06343942

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Basis of accounting

These financial statements have been prepared in accordance with the provisions of section 1A "Small Entities" of 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.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual over the useful economic life of that asset as follows:

Computers	33% straight line
-----------	-------------------

Stocks

Physical stocks of manuals are no longer held. All work is on the internet or on CD's and because of the low cost, stocks are valued at £nil.

Income

Income is recognised when the services are provided with the exception of subscriptions which are recognised when received unless it is for two or three years, then years two and three will be taken to receipts in advance.

Website costs

Website costs are included with the statement of financial activities as they are invoiced.

2 Income from Charitable Trading Activities

	2022	2021
	£	£
Subscriptions	56,101	55,786
Resources	84,189	61,079
Conferences	17,232	75
Workshops	447	-
Training	1,408	2,500
	159,377	119,440

3 Fundraising and Publicity

	2022	2021
	£	£
Advertising	3,857	3,897
Website building and maintenance	807	583
	4,664	4,480

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

4 Charitable Activities	2022	2021
	£	£
Educational materials and training	34,846	29,125
Conferences	10,029	-
Salaries	47,347	39,755
Pensions	997	1,004
Office costs	8,909	5,423
Printing and stationery	5,267	2,179
Postage	6,464	2,775
Rent	7,068	6,803
Website	2,475	985
Administrative services	6,057	1,459
Consultancy	9,667	635
Trustees' costs	9,355	-
Travel and subsistence	1,561	253
	<u>150,042</u>	<u>90,396</u>

5 Governance Costs	2022	2021
	£	£
Accountancy	2,898	2,776
	<u>2,898</u>	<u>2,776</u>

Includes £2,390 (2021 - £2,320) Independent Examiners fees.

6 Employee Costs	2022	2021
	£	£
The aggregate payroll costs were:		
Wages and salaries	47,347	39,755
	<u>47,347</u>	<u>39,755</u>

Particulars of employees:

The average number of staff employed by the charity during the financial year amounted to:

	2022	2021
Number of administrative staff	<u>2</u>	<u>2</u>

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

7 Trustees' Emoluments

Name of Trustee	Description	2022 Cost £	2021 Cost £
Chris Rollings	Expenses	270.00	-
Mark Emly	Expenses	64.80	-
Steven Cullingford-Agnew	Expenses	102.90	-
Peter Imray	Fees and expenses	17,568.03	16,492.80
Elaine Ellis	Expenses	2182.00	517.00
James Waller	Expenses	467.45	-
Kris Williams	Expenses	237.00	-
		<u>20,892.18</u>	<u>17,009.80</u>

All fees and costs were at market value.

8 Net Incoming Resources

Is stated after charging:

	2022 £	2021 £
Depreciation	1,939	1,387
	<u>1,939</u>	<u>1,387</u>

9 Tangible Fixed Assets

	Computers £
Cost	
At 31 August 2021	6,372
Additions	2,168
At 31 August 2022	<u>8,540</u>
Depreciation	
At 31 August 2021	3,612
Charge for the year	1,939
At 31 August 2022	<u>5,551</u>
Net book value	
At 31 August 2022	<u>2,989</u>
At 31 August 2021	<u>2,760</u>

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

10 Debtors	2022	2021
	£	£
Trade debtors	43,909	31,912
Prepayments	1,655	-
	<u>45,564</u>	<u>31,912</u>
11 Creditors: Amounts falling due within one year	2022	2021
	£	£
Trade creditors	667	3,984
Receipts in advance	51,488	49,161
Value added tax	10,401	8,843
Social security	1,535	3,168
Accruals	6,890	2,320
	<u>70,981</u>	<u>67,476</u>
12 Unrestricted Funds	2022	2021
	£	£
Balance brought forward	122,700	92,287
Net incoming resources for the year	1,773	30,413
Balance carried forward	<u>124,473</u>	<u>122,700</u>

Accounts

**EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)**

**FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021**

**Company Number: 06343942
Charity Number: 1126263**

**LYONS & CO LTD
CHARTERED ACCOUNTANTS
STOCKTON-ON-TEES**

**EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)**

**FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021**

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EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

The Board of Trustees

Chris Rollings
 Mark Emly
 Steven Cullingford-Agnew
 Peter Imray
 Elaine Ellis
 Joy Dawson
 Alistair Crawford
 James Waller
 Phil Harrison
 Kate Campbell
 Kris Williams
 Ellen Croft

Chairperson and director
 Treasurer and director
 Secretary and director
 Director

Registered Office

c/o Hadrian School
 Bertram Crescent
 Newcastle Upon Tyne
 NE15 6PY

Independent Examiners

Lyons & Co Ltd
 Chartered Accountants and Registered Auditors
 23 Yarm Road
 Stockton-on-Tees
 TS18 3NJ

Bankers

Bank of Scotland
 41 - 51 Grey Street
 Newcastle Upon Tyne
 NE1 6EE

**EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)**

**TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 AUGUST 2021**

ANNUAL REPORT

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 August 2021.

INTRODUCTION

The Executive Committee submits its report and the accounts for the year ended 31 August 2021.

OBJECTIVES OF THE CHARITY

EQUALS is committed to improving lives of children and young people with learning difficulties through supporting high quality education.

It aims to promote, share and reflect best practice in learning and teaching through collaborative working with practitioners and professionals at national, regional and local level.

ORGANISATIONAL STRUCTURE

Strategic Group/Charity roles	Post/Members
Chris Rollings	Chairperson
Mark Emly	Treasurer
Steven Cullingford-Agnew	Secretary
Paul Buskin	Strategic Development Manager
Peter Imray	Director of Developments

MEMBERSHIP

EQUALS had 502 members at the end of August 2021. Extensive efforts were carried out to support members and maintain membership levels for this period.

EMPLOYEES

At the end of the financial period EQUALS employed one full-time Strategic Development Officer and one part time administrator.

**EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)**

**TRUSTEES ANNUAL REPORT
YEAR ENDED 31 AUGUST 2021**

PRINCIPAL ACTIVITIES

EQUALS is a national organisation that endeavours to ensure high standards of education for pupils with learning difficulties. EQUALS' main activities involve organising national conferences, best practice workshops, producing curriculum guidance materials and resources for teachers, setting up curriculum workshops for teachers and providing consultancy to individual schools and Local Education Authorities.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

The achievements of the past year have consisted mainly of:

- A new Informal Curriculum was published which consisted of six new be-spoke schemes of work for SLD/MLD; which included a scheme for My Sensory Play.
- EQUALS hosted a series of online CPD sessions; supporting schools with their curriculum and assessment.
- A new scheme of work was published for Relationships and Sex Education.
- EQUALS continued to update a brand new external website, which was easier to use and showcased the charities services.
- EQUALS helped to advertise school 'Job Vacancies'.

**EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)**

**TRUSTEES ANNUAL REPORT
YEAR ENDED 31 AUGUST 2021**

FUTURE DEVELOPMENTS

Plans for the next twelve months

- Regional Curriculum and Assessment Conferences are being planned for autumn 2021. These will include presentations from at least four schools, that have been using the EQUALS curriculum and assessment materials in recent years. These events will be provided at cost price only.
- Further online CPD Sessions are planned. This will use either Zoom or Teams. These will continue to be free to EQUALS Members.
- More training and consultancy training workshops are planned. These will initially be online and schools will be charged a set fee. The training will be be-spoke for the schools.
- Updates for the schemes of work in the Semi-formal (SLD/MLD) Curriculum will be developed.
- EQUALS will provide 14-25 Moderation to registered schools via postal moderation/online zoom sessions.
- EQUALS hopes to host a summer conference for 14-25 Education.

The EQUALS Executive Committee agree annually to maintain reserve funds to:

Maintain the smooth running of the Charity.

Facilitate the development of new Equals initiatives and projects which effectively support the work of our members.

Provide to our members publications, training and conferences at prices below those of solely profit-making organisations.

Enable some EQUALS initiatives to run at a loss where they meet the core purposes of the charity.

Purchase the expertise of leading edge practitioners to support the development of EQUALS initiatives.

**EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)**

**TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 AUGUST 2021**

FINANCIAL REVIEW

The Statement of Financial Activities on page 8 shows a surplus for the year of £30,413 which was in line with expectations.

EQUALS accounts were subject to an Independent Examination for the year ended 31 August 2021.

The balance on the funds to carry forward to future years is £122,700.

RISKS

Major risks which would have a severe impact on operational performance, objectives or reputation of the charity and which have a high likelihood of occurring are considered by the trustees and are considered to be managed effectively.

A business plan is compiled for each financial year and risks to the charity are identified and discussed. Major risks identified are the government changing the guidelines on schemes of work and new competitors entering the market place for the provision of similar services.

THE TRUSTEES

The trustees who served the charity during the year were as noted on page 1.

New trustees can be appointed by existing trustees, at any time, where there is a need for skills in particular areas, or at an Annual General Meeting where nominations are accepted and voted on by the members. Relevant training and information is provided.

**EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)**

**TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 AUGUST 2021**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (some of whom are also directors of Equals for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's Independent Examiners are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiners are aware of that information.

INDEPENDENT EXAMINERS

Lyons & Co Ltd will be proposed for re-appointment as Independent Examiners at the forthcoming Annual General Meeting.

c/o Hadrian School
Bertram Crescent
Newcastle Upon Tyne
NE15 6PY

Signed on behalf of the trustees

Mr S Cullingford-Agnew
Secretary and director

Approved by the trustees on 19 May 2022

**EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)**

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES

YEAR ENDED 31 AUGUST 2021

We report on the accounts of the Trust for the year ended 31 August 2021, which are set out on pages 8 to 13.

Respective responsibilities of trustees and examiners

As the charity's trustees you are responsible for the preparation of the accounts; and you consider that the audit requirements of section 144 of the charities Act 2011 ('the Act') do not apply and that an independent examination is required. It is our responsibility to examine the accounts and to state, on the basis of procedures specified in the General Directions given by the Charity Commission, whether particular matters have come to our attention.

It is our responsibility to:

- examine the accounts under section 145 of the Act,
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Act, and
- to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no material matters have come to our attention which gives us cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 or the Charities Act,
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

Lyons & Co Ltd
Chartered Accountants
23 Yarm Road
Stockton-On-Tees
TS18 3NJ

19 May 2022

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 AUGUST 2021

	Note	Total Funds Year ended 31 August 2021 £	Total Funds Year ended 31 August 2020 £
Incoming Resources			
Income from charitable trading activities	2	119,440	124,487
Total Incoming Resources		<u>119,440</u>	<u>124,487</u>
Government grants received		<u>8,625</u>	<u>2,801</u>
 Resources Expended			
Costs of generating funds:			
Fundraising and publicity	3	4,480	7,024
Charitable activities	4	90,396	102,693
Governance costs	5	2,776	2,629
Total Resources Expended		<u>97,652</u>	<u>112,346</u>
Net incoming resources for the year		30,413	14,942
Total funds brought forward		92,287	77,345
Balances carried forward		<u><u>122,700</u></u>	<u><u>92,287</u></u>

All funds are Unrestricted.

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)

BALANCE SHEET
AS AT 31 AUGUST 2021

		2021		2020	
	Note	£	£	£	£
Fixed Assets					
Tangible Fixed Assets	9		2,760		1,725
Current Assets					
Debtors	10	31,912		16,860	
Cash and Bank		155,504		112,635	
		187,416		129,495	
Creditors: Amounts falling due within one year	11	(67,476)		(38,933)	
Net Current Assets			119,940		90,562
Net Assets			122,700		92,287
Funds					
Unrestricted	12		122,700		92,287
Total Funds			122,700		92,287

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The trustees have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which 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 company as at the end of each financial year and of its profit or loss 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 company.

The financial statements have been prepared in accordance with the provisions of section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The financial statements were approved by the trustees on 19 May 2022 and were signed by:

Mr Chris Rollings
Chairperson

Company no: 06343942

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021

1 Accounting policies

Basis of accounting

These financial statements have been prepared in accordance with the provisions of section 1A "Small Entities" of 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.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual over the useful economic life of that asset as follows:

Computers	33% straight line
-----------	-------------------

Stocks

Physical stocks of manuals are no longer held. All work is on the internet or on CD's and because of the low cost, stocks are valued at £nil.

Income

Income is recognised when the services are provided with the exception of subscriptions which are recognised when received unless it is for two or three years, then years two and three will be taken to receipts in advance.

Website costs

Website costs are included with the statement of financial activities as they are invoiced.

2 Income from Charitable Trading Activities	2021	2020
	£	£
Subscriptions	55,786	58,881
Resources	61,079	64,134
Conferences	75	-
Workshops	-	1,472
Training	2,500	-
	<u>119,440</u>	<u>124,487</u>

3 Fundraising and Publicity	2021	2020
	£	£
Advertising	3,897	874
Website building and maintenance	583	6,150
	<u>4,480</u>	<u>7,024</u>

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021

4 Charitable Activities	2021	2020
	£	£
Educational materials and training	29,125	33,927
Conferences	-	3,830
Salaries	39,755	35,753
Pensions	1,004	830
Office costs	18,129	19,829
Administrative services	1,459	1,877
Consultancy	635	4,227
Trustees' costs	-	1,039
Travel and subsistence	253	1,347
Entertainment	36	34
	<u>90,396</u>	<u>102,693</u>

5 Governance Costs	2021	2020
	£	£
Accountancy	2,776	2,629
	<u>2,776</u>	<u>2,629</u>

Includes £2,320 (2020 - £2,250) Independent Examiners fees.

6 Employee Costs	2021	2020
	£	£
The aggregate payroll costs were:		
Wages and salaries	39,755	35,753
	<u>39,755</u>	<u>35,753</u>

Particulars of employees:

The average number of staff employed by the charity during the financial year amounted to:

	2021	2020
Number of administrative staff	<u>2</u>	<u>2</u>

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021

7 Trustees' Emoluments

Name of Trustee	Description	2021 Cost £	2020 Cost £
Steven Cullingford-Agnew	Expenses	-	338.14
Peter Imray	Fees and expenses	16,492.80	17,493.80
Elaine Ellis	Expenses	517.00	185.00
		<u>17,009.80</u>	<u>18,016.94</u>

All fees and costs were at market value.

8 Net Incoming Resources

Is stated after charging:

	2021 £	2020 £
Depreciation	<u>1,387</u>	<u>1,303</u>

9 Tangible Fixed Assets

	Computers £
Cost	
At 31 August 2020	3,950
Additions	<u>2,422</u>
At 31 August 2021	<u>6,372</u>
Depreciation	
At 31 August 2020	2,225
Charge for the year	<u>1,387</u>
At 31 August 2021	<u>3,612</u>
Net book value	
At 31 August 2021	<u>2,760</u>
At 31 August 2020	<u>1,725</u>

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION
FOR PUPILS WITH LEARNING DIFFICULTIES)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021

10 Debtors	2021	2020
	£	£
Trade debtors	31,912	16,428
Prepayments	-	432
	<u>31,912</u>	<u>16,860</u>
11 Creditors: Amounts falling due	2021	2020
within one year	£	£
Trade creditors	3,984	5,584
Receipts in advance	49,161	20,596
Value added tax	8,843	7,349
Social security	3,168	721
Accruals	2,320	2,250
Other creditors	-	2,433
	<u>67,476</u>	<u>38,933</u>
12 Unrestricted Funds	2021	2020
	£	£
Balance brought forward	92,287	77,345
Net incoming resources for the year	<u>30,413</u>	<u>14,942</u>
Balance carried forward	<u>122,700</u>	<u>92,287</u>

Accounts

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION FOR PUPILS WITH LEARNING DIFFICULTIES)

FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2020

Company Number: 06343942
Charity Number: 1126263

LYONS & CO LTD
CHARTERED ACCOUNTANTS
STOCKTON-ON-TEES

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION FOR PUPILS WITH LEARNING DIFFICULTIES)

FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2020

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EQUALS
(ENTITLEMENT AND QUALITY EDUCATION FOR PUPILS WITH LEARNING DIFFICULTIES)

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

The Board of Trustees	<p>Mr C Rollings Mr M Emly Mr S Cullingford-Agnew Mr M Thompson Mrs E Ellis Mr P Imray Joy Dawson Simon Yates Alistair Crawford James Waller Phil Harrison Kate Campbell Kris Williams Ellen Croft</p>	<p>Chairperson Treasurer Secretary Died spring 2020</p> <p>Resigned 1 September 2019</p>
Secretary	Mr S Cullingford-Agnew	
Registered Office	<p>c/o Hadrign School Bertram Crescent Newcastle Upon Tyne NE15 6PY</p>	
Independent Examiners	<p>Lyons & Co Ltd Chartered Accountants and Registered Auditors 23 Yarm Road Stockton-on-Tees TS18 3NJ</p>	
Bankers	<p>Bank of Scotland 41 - 51 Grey Street Newcastle Upon Tyne NE1 6EE</p>	

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION FOR PUPILS WITH LEARNING DIFFICULTIES)

TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 AUGUST 2020

ANNUAL REPORT

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 August 2020.

INTRODUCTION

The Executive Committee submits its report and the accounts for the year ended 31 August 2020.

OBJECTIVES OF THE CHARITY

EQUALS is committed to improving lives of children and young people with learning difficulties through supporting high quality education.

It aims to promote, share and reflect best practice in learning and teaching through collaborative working with practitioners and professionals at national, regional and local level.

ORGANISATIONAL STRUCTURE

Strategic Group/Charity roles	PosUMembers
Mr Chris Rollings	Chairperson
Mr Mark Emly	Treasurer
Mr S Cullingford-Agnew	Secretary
Mr Paul Buskin	Strategic Development Officer
Mr Peter Imray	Director of Developments

MEMBERSHIP

EQUALS had 501 members at the end of August 2020. Extensive efforts were carried out to support members and increase membership levels for this period. This represented an increase of 50 members.

EMPLOYEES

At the end of the financial period EQUALS employed one full-time Strategic Development Officer and one part time administrative support assistant.

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION FOR PUPILS WITH LEARNING DIFFICULTIES)

TRUSTEES ANNUAL REPORT
YEAR ENDED 31 AUGUST 2020

PRINCIPAL ACTIVITIES

EQUALS is a national organisation that endeavours to ensure high standards of education for pupils with learning difficulties. EQUALS' main activities involve organising national conferences, best practice workshops, producing curriculum guidance materials and resources for teachers, setting up curriculum workshops for teachers and providing consultancy to individual schools and Local Education Authorities.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

The achievements of the past year have consisted mainly of:

- A new Formal Curriculum was published which consisted of seven new be-spoke schemes of work for SLD/MLD; which included Maths and English. This was considered a good fit for the mainstream sector where teachers often have less capacity and resources.
- EQUALS hosted a series of local twilight training workshops; supporting schools with their curriculum schemes of work.
- A new formal version of MAPP was published.
- EQUALS launched a brand new external website, which was easier to use and showcased the charities services.
- EQUALS provided online training workshops using the online platform 'Zoom'.
- EQUALS continued to support schools with their curriculum and assessment needs.
- Provided links to 'Home Learning' materials to use during the covid period.
- Provided links to the latest Covid Guidance for special schools.
- EQUALS helped to advertise school 'Job Vacancies'.

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION FOR PUPILS WITH LEARNING DIFFICULTIES)

TRUSTEES ANNUAL REPORT
YEAR ENDED 31 AUGUST 2020

FUTURE DEVELOPMENTS

Plans for the next twelve months

- A new Semi-formal (SLD/MLD) Curriculum scheme of work for 'My Citizenship' is being developed which will contain units for SRE.
- A series of on-line training workshops is planned. This _will use either Zoom or Teams. These will be free to EQUALS Members.
- More training and consultancy training workshops are planned. These will initially be online and schools will be charged a set fee. The training will be be-spoke for the schools.
- Three regional curriculum workshops are planned. One in the north, one central and one in London. These will be provided at cost price.
- Updates for the schemes of work in the Semi-formal (SLD/MLD) Curriculum will be developed.
- Options for an online conference early 2022 are being explored.
- EQUALS will provide 14-25 Moderation to registered schools via postal moderation/online zoom sessions.

The EQUALS Executive Committee agree annually to maintain reserve funds to:

Maintain the smooth running of the Charity.

Facilitate the development of new Equals initiatives and projects which effectively support the work of our members.

Provide to our members publications, training and conferences at prices below those of solely profit-making organisations.

Enable some EQUALS initiatives to run at a loss where they meet the core purposes of the charity.

Purchase the expertise of leading edge practitioners to support the development of EQUALS initiatives.

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION FOR PUPILS WITH LEARNING DIFFICULTIES)

TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 AUGUST 2020

FINANCIAL REVIEW

The Statement of Financial Activities on page 8 shows a surplus for the year of £14,942 which was in line with expectations.

EQUALS accounts were subject to an Independent Examination for the year ended 31 August 2020.

The balance on the funds to carry forward to future years is £92,287.

RISKS

Major risks which would have a severe impact on operational performance, objectives or reputation of the charity and which have a high likelihood of occurring are considered by the trustees and are considered to be managed effectively.

A business plan is compiled for each financial year and risks to the charity are identified and discussed. Major risks identified are the government changing the guidelines on schemes of work and new competitors entering the market place for the provision of similar services.

THE TRUSTEES

The trustees who served the charity during the year were as noted on page 1.

New trustees can be appointed by existing trustees, at any time, where there is a need for skills in particular areas, or at an Annual General Meeting where nominations are accepted and voted on by the members. Relevant training and information is provided.

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION FOR PUPILS WITH LEARNING DIFFICULTIES)

TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 AUGUST 2020

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Equals for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's Independent Examiners are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiners are aware of that information.

INDEPENDENT EXAMINERS

Lyons & Co Ltd will be proposed for re-appointment as Independent Examiners at the forthcoming Annual General Meeting.

c/o Hadrian School
Bertram Crescent
Newcastle Upon Tyne
NE15 6PY

Signed on behalf of the trustees

Mr S Cullingford-Agnew
Secretary

Approved by the trustees on 11 May 2021

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION FOR PUPILS WITH LEARNING DIFFICULTIES)

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES

YEAR ENDED 31 AUGUST 2020

We report on the accounts of the Trust for the year ended 31 August 2020, which are set out on pages 8 to 13.

Respective responsibilities of trustees and examiners

As the charity's trustees you are responsible for the preparation of the accounts; and you consider that the audit requirements of section 144 of the charities Act 2011 ('the Act') do not apply and that an independent examination is required. It is our responsibility to examine the accounts and to state, on the basis of procedures specified in the General Directions given by the Charity Commission, whether particular matters have come to our attention.

It is our responsibility to:

- examine the accounts under section 145 of the Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no material matters have come to our attention which gives us cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 or the Charities Act,
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

Lyons & Co Ltd
 Chartered Accountants
 23 Yarm Road
 Stockton-On-Tees
 TS18 3NJ

11 May 2021

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION FOR PUPILS WITH LEARNING DIFFICULTIES)

STATEMENT OF FINANCIAL ACTIVITIES
YEARENDED 31 AUGUST 2020

	Note	Total Funds Year ended ;31 August 2020	Total Funds Year ended 31 August 2019
		£	£
Incoming Resources			
Income from charitable trading activities	2	124,487	142,892
Total Incoming Resources		124,487	<u>142,892</u>
Government grants received		2,801	
Resources Expended			
Costs of generating funds:			
Fundraising and publicity	3	7,024	1,371
Charitable activities	4	102,693	145,948
Governance costs	5	2,629	2,322
Total Resources Expended		112,346	149,641
Net incoming/(outgoing) resources for the year		14,942	(6,749)
Total funds brought forward		77,345	84,094
Balances carried forward		<u>92,287</u>	<u>77,345</u>

All funds are Unrestricted.

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION FOR PUPILS WITH LEARNING DIFFICULTIES)

BALANCE SHEET
AS AT 31 AUGUST 2020

	Note	2020		2019	
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	9		1,725		752
Current Assets					
Debtors	10	16,860		14,652	
Cash and Bank	11	<u>112,635</u>		<u>84,486</u>	
		129,495		99,138	
Creditors: Amounts falling due within one year	12	<u>(38,933)</u>		<u>(22,545)</u>	
Net Current Assets			<u>90,562</u>		<u>76,593</u>
Net Assets			<u>92,287</u>		<u>77,345</u>
Funds					
Unrestricted	13		<u>92,287</u>		<u>77,345</u>
Total Funds			<u>92,287</u>		<u>77,345</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The trustees have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which 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 company as at the end of each financial year and of its profit or loss 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 company.

The financial statements have been prepared in accordance with the provisions of section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The financial statements were approved by the trustees on 11 May 2021 and were signed by:

Mr Chris Rollings
Chairperson

Company no: 06343942

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION FOR PUPILS WITH LEARNING DIFFICULTIES)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2020

1 Accounting policies

Basis of accounting

These financial statements have been prepared in accordance with the provisions of section 1A "Small Entities" of 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.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual over the useful economic life of that asset as follows:

Fixtures, Fittings and equipment	25% reducing balance
Computers	33% straight line

Stocks

Physical stocks of manuals are no longer held. All work is on the internet or on CD's and because of the low cost, stocks are valued at £nil.

Income

Income is recognised when the services are provided with the exception of subscriptions which are recognised when received unless it is for two or three years, then years two and three will be taken to receipts in advance.

Website costs

Website costs are included with the statement of financial activities as they are invoiced.

2 Income from Charitable Trading Activities	2020	2019
	£	£
Subscriptions	58,881	52,320
Resources	64,134	54,232
Conferences		34,440
Workshops	1,472	1,900
	<u>124,487</u>	<u>142,892</u>
3 Fundraising and Publicity	2020	2019
	£	£
Advertising	874	789
Website building and maintenance	<u>6,150</u>	<u>582</u>
	<u>7,024</u>	<u>1,371</u>

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION FOR PUPILS WITH LEARNING DIFFICULTIES)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2020

4 Charitable Activities	2020	2019
	£	£
Educational materials and training	33,927	45,027
Conferences	3,830	30,204
Salaries	35,753	26,655
Pensions	830	1,334
Office costs	19,829	18,265
Administrative services	1,877	11,789
Consultancy	4,227	5,220
Trustees' costs	1,039	6,286
Travel and subsistence	1,347	1,126
Entertainment	34	<u>42</u>
	<u>102,693</u>	<u>145,948</u>

5 Governance Costs	2020	2019
	£	£
Accountancy	2,629	2,322
	<u>2,629</u>	<u>2,322</u>

Includes £2,250 (2019 - £2,242) Independent Examiners fees.

6 Employee Costs	2020	2019
	£	£
The aggregate payroll costs were:		
Wages and salaries	<u>35,753</u>	<u>26,655</u>
	35,753	26,655

Particulars of employees:

The average number of staff employed by the charity during the financial year amounted to:

	2020	2019
Number of administrative staff	<u>2</u>	<u>1</u>

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION FOR PUPILS WITH LEARNING DIFFICULTIES)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2020

7 Trustees' Emoluments

Name of Trustee	Description	2020 Cost £	2019 Cost £
Chris Rollings	Expenses		270.00
Mark Emly	Expenses		287.10
Steve Cullingford-Agnew	Expenses	338.14	1581.25
Michael Thompson	Expenses		
Elaine Ellis	Expenses	185.00	111.00
Peter Imray	Fees and expenses	17,493.80	19,705.60
Joy Dawson	Expenses		
Alistair Crawford	Expenses		93.23
James Waller	Expenses		877.25
		18,016.94	22,925.43

All fees and costs were at market value.

8 Net Incoming Resources

Is stated after charging:	2020 £	2019 £
Depreciation	1,303	370

9 Tangible Fixed Assets

	Computers £	Fixtures, fittings and equipment £	Total £
Cost			
At 31 August 2019	1,674	2,975	4,649
Additions	2,276	-	2,276
Disposals	-	(2,975)	(2,975)
At 31 August 2020	3,950	-	3,950
Depreciation			
At 31 August 2019	922	2,975	3,897
Charge for the year	1,303	-	1,303
Disposals	-	(2,975)	(2,975)
At 31 August 2020	2,225	-	2,225
Net book value			
At 31 August 2020	1,725	-	1,725
At 31 August 2019	752	-	752

EQUALS
(ENTITLEMENT AND QUALITY EDUCATION FOR PUPILS WITH LEARNING DIFFICULTIES)

NOTES TO THE FINANCIAL STATEMENTS
YEARENDED 31 AUGUST 2020

10 Debtors	2020	2019
	£	£
Trade debtors	16,428	13,807
Prepayments	432	845
	<u>16,860</u>	<u>14,652</u>
 11 Cash and Bank	 2020	 2019
	£	£
Reserve account	53,178	53,238
Current account	48,460	27,529
Petty cash account	3,406	2,376
Paypal account	7,013	1,153
Cash	578	190
	112,635	<u>84,486</u>
 12 Creditors: Amounts falling due within one year	 2020	 2019
	£	£
Trade creditors	5,584	7,954
Receipts in advance	20,596	9,410
Value added tax	7,349	2,997
Social security	721	
Accruals	2,250	2,184
Other creditors	2,433	
	<u>38,933</u>	<u>22,545</u>
 13 Unrestricted Funds	 2020	 2019
	£	£
Brought forward	77,345	84,094
Net incoming/(outgoing) resources for the year	14,942	(6,749)
	<u>92,287</u>	<u>77,345</u>