

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**  
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**MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS**

**The Board of Trustees**

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

Chairperson  
 Treasurer  
 Secretary  
 Died spring 2020

Resigned 1 September 2019

**Secretary**

Mr S Cullingford-Agnew

**Registered Office**

c/o Hadrign 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**  
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**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.

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**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'.

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**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.

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**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.

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**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



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**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

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**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEARENDED 31 AUGUST 2020**

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

All funds are Unrestricted.

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**BALANCE SHEET**  
**AS AT 31 AUGUST 2020**

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

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**Mr Chris Rollings**  
**Chairperson**

**Company no: 06343942**

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**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.

<b>2 Income from Charitable Trading Activities</b>	<b>2020</b>	<b>2019</b>
	£	£
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>
<b>3 Fundraising and Publicity</b>	<b>2020</b>	<b>2019</b>
	£	£
Advertising	874	789
Website building and maintenance	<u>6,150</u>	<u>582</u>
	<u>7,024</u>	<u>1,371</u>

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**YEAR ENDED 31 AUGUST 2020**

<b>4 Charitable Activities</b>	<b>2020</b>	<b>2019</b>
	£	£
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	42
	<u>102,693</u>	<u>145,948</u>

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

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

<b>6 Employee Costs</b>	<b>2020</b>	<b>2019</b>
	£	£
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:

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

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**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2020**

**7 Trustees' Emoluments**

<b>Name of Trustee</b>	<b>Description</b>	<b>2020 Cost £</b>	<b>2019 Cost £</b>
Chris Rollings	Expenses		270.00
<b>Mark Emly</b>	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
		<u>18,016.94</u>	<u>22,925.43</u>

All fees and costs were at market value.

**8 Net Incoming Resources**

Is stated after charging:

	<b>2020 £</b>	<b>2019 £</b>
Depreciation	<u>1,303</u>	<u>370</u>

**9 Tangible Fixed Assets**

	<b>Computers £</b>	<b>Fixtures, fittings and equipment £</b>	<b>Total £</b>
<b>Cost</b>			
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	-	<u>3,950</u>
<b>Depreciation</b>			
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	-	<u>2,225</u>
<b>Net book value</b>			
At 31 August 2020	1,725	<u>-</u>	<u>1,725</u>
At 31 August 2019	<u>752</u>	<u>-</u>	<u>752</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**YEARENDED 31 AUGUST 2020**

<b>10 Debtors</b>	<b>2020</b>	<b>2019</b>
	£	£
Trade debtors	16,428	13,807
Prepayments	432	845
	<u>16,860</u>	<u>14,652</u>
 <b>11 Cash and Bank</b>	 <b>2020</b>	 <b>2019</b>
	£	£
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
	<u>112,635</u>	<u>84,486</u>
 <b>12 Creditors: Amounts falling due within one year</b>	 <b>2020</b>	 <b>2019</b>
	£	£
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>
 <b>13 Unrestricted Funds</b>	 <b>2020</b>	 <b>2019</b>
	£	£
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>