

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
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**FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021**

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MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

The Board of Trustees

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

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

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**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.

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**TRUSTEES ANNUAL REPORT
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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:

- 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'.

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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.

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**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.

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**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

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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 of 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

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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.

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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
		<u>187,416</u>	<u>129,495</u>
Creditors: Amounts falling due within one year	11	<u>(67,476)</u>	<u>(38,933)</u>
Net Current Assets		119,940	90,562
Net Assets		<u>122,700</u>	<u>92,287</u>
Funds			
Unrestricted	12	122,700	92,287
Total Funds		<u>122,700</u>	<u>92,287</u>

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

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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
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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

	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>

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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>

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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>

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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 within one year	2021	2020
	£	£
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>