

**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**

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**MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS**

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

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**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.

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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 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.

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**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.

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**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.

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**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.



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**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

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**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2022**

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

All funds are Unrestricted.

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**BALANCE SHEET**  
**AS AT 31 AUGUST 2022**

		2022	2021
	Note	£	£
<b>Fixed Assets</b>			
Tangible Fixed Assets	9	2,989	2,760
<b>Current Assets</b>			
Debtors	10	45,564	31,912
Cash and Bank		146,901	155,504
		<u>192,465</u>	<u>187,416</u>
<b>Creditors:</b> Amounts falling due within one year	11	<u>(70,981)</u>	<u>(67,476)</u>
<b>Net Current Assets</b>		121,484	119,940
<b>Net Assets</b>		<u>124,473</u>	<u>122,700</u>
<b>Funds</b>			
Unrestricted	12	124,473	122,700
<b>Total Funds</b>		<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:

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

**Company no: 06343942**

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**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
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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**

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

## **3 Fundraising and Publicity**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Advertising	3,857	3,897
Website building and maintenance	807	583
	<u>4,664</u>	<u>4,480</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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<b>4 Charitable Activities</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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>

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

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

<b>6 Employee Costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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:

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

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**7 Trustees' Emoluments**

<b>Name of Trustee</b>	<b>Description</b>	<b>2022 Cost £</b>	<b>2021 Cost £</b>
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:

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

**9 Tangible Fixed Assets**

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

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**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2022**

<b>10 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	43,909	31,912
Prepayments	1,655	-
	<u>45,564</u>	<u>31,912</u>
 <b>11 Creditors:</b> Amounts falling due within one year	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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>
 <b>12 Unrestricted Funds</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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>