

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

**FINANCIAL STATEMENTS  
YEAR ENDED 31 AUGUST 2023**

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

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

**EQUALS  
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YEAR ENDED 31 AUGUST 2023**

**CONTENTS**

	<b>Page</b>
Members of the board and professional advisers	1
Trustees' Annual Report	2 - 6
Independent Examiners Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the financial statements	10 - 13

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

**The Board of Trustees**

Chris Rollings	Chairperson and director
Steven Cullingford-Agnew	Treasurer and director
Peter Imray	Director
Elaine Ellis	
Joy Dawson	
Alistair Crawford	
James Waller	Secretary and Vice Chair person
Phil Harrison	
Kate Campbell	
Kris Williams	
Ellen Croft	
Trish Turner	(Appointed 01/09/23)
Jo Williams	(Appointed 01/09/23)
Dr Lila Kosyvaki	(Appointed 01/09/23)
Dominic Wall	(Appointed 01/09/23)

**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 2023**

**ANNUAL REPORT**

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 August 2023.

**INTRODUCTION**

The Executive Committee submits its report and the accounts for the year ended 31 August 2023.

**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 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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YEAR ENDED 31 AUGUST 2023**

**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  
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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.
- 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.

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**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  
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**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

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**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2023**

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

All funds are Unrestricted.

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**BALANCE SHEET**  
**AS AT 31 AUGUST 2023**

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

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:

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

**Company no: 06343942**

**EQUALS**  
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**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
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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>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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
	<u>222,856</u>	<u>159,377</u>

## **3 Fundraising and Publicity**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Advertising	741	3,857
Website building and maintenance	2,210	807
	<u>2,951</u>	<u>4,664</u>

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

<b>4 Charitable Activities</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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>

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

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

<b>6 Employee Costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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:

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

**EQUALS**  
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**FOR PUPILS WITH LEARNING DIFFICULTIES)**

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

**7 Trustees' Emoluments**

<b>Name of Trustee</b>	<b>Description</b>	<b>2023 Cost £</b>	<b>2022 Cost £</b>
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	
		<u>27,824</u>	<u>20,892</u>

All fees and costs were at market value.

**8 Net Incoming Resources**

Is stated after charging:

	<b>2023 £</b>	<b>2022 £</b>
Depreciation	<u>2,715</u>	<u>1,939</u>

**9 Tangible Fixed Assets**

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

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

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

<b>10 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	37,156	43,909
Prepayments	-	1,655
	<u>37,156</u>	<u>45,564</u>
 <b>11 Creditors:</b> Amounts falling due within one year	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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>
 <b>12 Unrestricted Funds</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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>