

**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**

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YEAR ENDED 31 AUGUST 2024**

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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	
Jo Williams	
Dr Lila Kossyvaki	
Dominic Wall	

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 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.

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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, 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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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

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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

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STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 AUGUST 2024

		Total Funds Year ended 31 August 2024	Total Funds Year ended 31 August 2023
	Note	£	£
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.

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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		248,581	178,429
		293,471	215,585
Creditors: Amounts falling due within one year	11	(97,088)	(61,984)
Net Current Assets		196,383	153,601
Net Assets		199,013	157,461
Funds			
Unrestricted	12	199,013	157,461
Total Funds		199,013	157,461

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

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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
	<u>266,004</u>	<u>222,856</u>

3 Fundraising and Publicity

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

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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>

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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 Kosyvaki	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>

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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>