

Federation of Leaders in Special Education

Charity Registration No. 1137564

Company Registration No. 07287507 (England and Wales)

**FEDERATION OF LEADERS IN SPECIAL EDUCATION
DRAFT ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Federation of Leaders in Special Education

LEGAL AND ADMINISTRATIVE INFORMATION

Directors

Ms Susan Hewitt
Dr Kim Taylor OBE
Mr C Rollings
Ms Jacqueline Rossina Mullan
Mr B R N Payne
Ms. Carolyn Morgan

Charity number 1137564

Company number 7287507

Registered Office PO Box 17475,
BROMSGROVE,
B60 9LR

Federation of Leaders in Special Education

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Federation of Leaders in Special Education

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2023

The trustees present their report and financial statements for the year ended 30 June 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Purposes and Aims

Our charity's purposes as set out in the objects contained in the company's memorandum of association are:

To promote the benefit and advance the education of children and young people with special educational needs, in particular, but not so as to limit the generality of those objects by:

- Promoting high quality standards of service, administration and management within its membership
- Promoting and representing the interests of leaders in special education
- Encouraging the sharing and development of good practice and collaboration between members through networking

Our aims are expressed on our website as:

- To maximise the achievement, wellbeing and wider outcomes for the most vulnerable children who have special educational needs and disabilities in society.
- To develop networks and partnerships across the country to support leaders in special education.
- To enhance the knowledge and skills of leaders in special education
- To influence the local and national agenda.

We want our input to be lasting, creating a legacy and a platform for sustained quality and improvement in a way that recognizes the rights, joys and dignity of the young people we work with.

We want to be a force for good - with high expectations and a big heart.

Review of the charity's activities and beneficiaries

The trustees have paid due regard to the public benefit guidance published by the Commission. We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remained focused on our stated purposes.

Federation of Leaders in Special Education

TRUSTEES REPORT (Continued) (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2023

The focus of our work

The work of Federation of Leaders in Special Education is about influence and information to further the stated objects and aims. This is at a time when the education, health, care and life chances of the increasing population that has Special Educational Needs or Disabilities (SEND) should be at the top of the political agenda. This population demonstrates greater complexity, diversity and longer life spans than previously.

Much of the agenda of advocacy and efficacy is related to:

- 0 -25
- Growing complexity and new pedagogies and related CPD and ITT
- Linking research with practice and learning from around the world
- Harnessing and integrating education, health and social care
- Changing models of school organisation
- Productive partnerships
- Outward-facing work
- Admissions
- Attendance
- Leadership

Our key strategy work has been to:

- Influence policy and outcomes in the field of SEND
- Shape and deliver policy, practice and leadership
- Promote excellent outcomes for children with SEND

To this end we have influenced and been of public benefit by contributing to:

- The facilitation of the National Special Educational Needs and Disabilities Forum (NSEND)
- Responses to a number of consultations from Department for Education (DfE) and Ofsted
- High quality professional development opportunities for our members
- Representation of FLSE at a number of local, regional and national events
- Provision of localised activity to support SEND Leaders
- Developing membership knowledge by providing a weekly e-newsletter keeping them up-to-date with national developments, policies and guidance.

The opportunity to benefit has not been restricted simply to members and the children and young people with whom they work although they are the main beneficiaries through the conduit of influence and the members' newsletters, regional and national meetings and conferences. The intention of influence and information is to benefit the generality of children and young people with SEND and those who lead their institutions and services. The charity is committed to equal access and monitors involvement. There are no charges associated with our giving of advice or information.

We have considered the risks of harm from our activities, both in terms of detriment to the trustees substantive jobs since all are unpaid volunteers for the charity and have to balance their employment responsibilities with the work they provide for FLSE. Trustees have also considered the potential harm of misrepresenting the views of the members

Federation of Leaders in Special Education

TRUSTEES REPORT (Continued) (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2023

Trustees are confident that they have not harmed members, children and young people or the greater public through their activities.

Trustees have not benefited personally from the activities of FLSE.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Achievements and performance

In the past year the FLSE has been very active in many regions across the country and supported Leaders in Special Education in the following ways:

- It has supported conferences in the East and North East of England.
- FLSE has facilitated the National SEND Forum and enabled other major organisations supporting Special Educational Needs and Disabilities to speak with a single voice to the Department for Education, OfSTED, the NHS and other organisations
- On behalf of its members it has responded to a number of Government Consultations, sharing the views of members and acting on behalf of their interests.
- Members of the National Executive Committee of the FLSE have represented the views of its members at various conferences and events throughout England.
- ☐ The National FLSE Facilitator has produced regular newsletters for its members and ensured that the FLSE website has important and relevant information in Special Educational Needs to support the work of its members.
- ☐ The FLSE, National Executive and Officers continue to put members in touch with each other to promote and develop school improvement across the country.
- ☐ The FLSE, National Executive and Officers continue to advocate for young people with SEND and ensure that they are high on the agenda locally, regionally and nationally.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 17th June 2010 and registered as a charity on 24th August 2010. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Federation of Leaders in Special Education

TRUSTEES REPORT (Continued) (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2023

The Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr B R N Payne
Mr C Rollings
Ms Susan Hewitt
Dr Kim Bernadette Taylor OBE
Ms Jacqueline Rossina Mullan
Ms. Carolyn Morgan

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the National Executive. The National Executive is also comprised of elected regional representatives. Under the requirements of the Memorandum and Articles of Association the members of the National Executive are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to that date of this report are set out on page 1.

In accordance with company law, as the company's directors, we certify that so far as we are aware there is company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information

Statement of trustees responsibilities

The trustees, who are also the directors of Federation of Leaders in Special Education for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy

Federation of Leaders in Special Education

TRUSTEES REPORT (Continued) (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2023

at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees report was approved by the Board of Trustees.

A handwritten signature in black ink, appearing to read 'S. Smith', is written over a light blue horizontal line.

Dated: 22.11.23

Federation of Leaders in Special Education

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2023

| | Notes | Unrestricted Funds £ |
|--------------------------|-------|----------------------------|
| Income From: | | |
| Other trading activities | 3 | <u>30241</u> |
| Expenditure On: | | |
| Charitable Activities | 4 | <u>27260</u> |

Net expenditure for the year/ Net movement in funds

| | |
|---|--------------|
| Fund Balance at 01 July 2022 | 18071 |
| Prior Adjustment re nasen contribution to NSEDF | <u>2643</u> |
| | <u>20714</u> |
| Fund Balance at 30 June 2023 | 23695 |
| VAT Adjustment | <u>20372</u> |
| Fund Balance after VAT Adjustment | <u>44067</u> |

The statement of financial activities includes all gains and losses recognised in the year

All income and expenditure derive from continuing activities

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Federation of Leaders in Special Education

BALANCE SHEET

AS AT 30 JUNE 2023

| | 2023 | 2022 |
|---|----------------|----------------|
| | £ | £ |
| Current Assets | | |
| Debtors | 3465 | 3037 |
| Cash at Bank and in Hand | 63398 | 60810 |
| | <u>66863</u> | <u>63847</u> |
| Creditors: amounts falling due within One Year | <u>(22796)</u> | <u>(43133)</u> |
| | <u>44067</u> | <u>20714</u> |
| Income Funds | | |
| Unrestricted Funds | <u>44067</u> | <u>20714</u> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2023

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on:



Ms Susan Hewitt
22.11.23

Federation of Leaders in Special Education

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

Charity information Federation of Leaders in Special Education is a private company limited by guarantee incorporated in England and Wales. The registered office is PO Box 17475, BROMSGROVE, B60 9LR

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Federation of Leaders in Special Education

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies (Continued)

1.5 Resources expended

Resources expended are accounted for on an accrual basis and are not offset against income.

Governance costs consist of professional fees that are required so that the charity may meet its legal and ethical requirements.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Federation of Leaders in Special Education

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Federation of Leaders in Special Education

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

3. Other trading activities

| | 2023 | 2022 |
|---|----------------------------------|----------------------------------|
| | Unrestricted funds Total £ | Unrestricted funds Total £ |
| Membership subscriptions and sponsorships which are in substance a payment for goods and services | 30461 | 32376 |

4. Charitable activities

| | | |
|--|-----|-----|
| Share of governance costs (see note 5) | 820 | 800 |
|--|-----|-----|

5. Support Costs

| | Support Costs £ | Governance Costs £ | 2023 £ | 2022 £ |
|--------------------------|--------------------|-----------------------|-----------|-----------|
| Accountancy & Inspection | | 820 | | 820 |
| Misc expenses | 20902 | | | 20902 |
| NSENDf | 5538 | | | 5538 |
| | 26440 | 820 | 0 | 27260 |

Analysed between:

| | | |
|-----------------------|---|-------|
| Charitable activities | 0 | 27260 |
|-----------------------|---|-------|

Federation of Leaders in Special Education

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration from the charity during the year.

8 Debtors

| | 2023 | 2022 |
|--------------------------------------|-------------|-------------|
| Amounts falling due within one year: | £ | £ |
| Trade Debtors | 3006 | 2643 |
| Prepayments and accrued income | 459 | 394 |
| | <u>3465</u> | <u>3037</u> |

| | 2023 | 2022 |
|--|--------------|--------------|
| 9 Creditors: amounts falling due within one year | £ | £ |
| Other taxation and social security | | 20372 |
| Trade creditors | 820 | 800 |
| Other creditors | 17600 | 17600 |
| Accruals and deferred income | 4376 | 4361 |
| | <u>22796</u> | <u>43133</u> |

10 Related party transactions

There were no disclosable related party transactions during the year.