

Company registration number: 7821030
Charity number: 1144595

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED

31 AUGUST 2021

THE SOCIETY FOR THE
ADVANCEMENT OF
PHILOSOPHICAL
ENQUIRY AND
REFLECTION IN
EDUCATION
(A company limited by
guarantee)

MENZIES
BRIGHTER THINKING

THE SOCIETY FOR THE ADVANCEMENT OF
PHILOSOPHICAL ENQUIRY AND REFLECTION IN
EDUCATION
(A company limited by guarantee)

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS
TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2021

Trustees	Kay Chapman Alison Barne Ivana Mahendra, Chair Rod Cunningham Finia Kuhlmann Georgina Pattisson Brusik Paul Stockley Jeannie Cohen Jack Langley, Treasurer
Company registered number	7821030
Charity registered number	1144595
Registered office	Centrum House 36 Station Road Egham Surrey TW20 9LF
Chief executive officer	Amelia Foster (to 30/09/2021)
Independent Examiner	Menzies LLP Chartered Accountants Centrum House 36 Station Road Egham Surrey TW20 9LF
Bankers	The Co-operative Bank The Cloth Market Newcastle upon Tyne NE1 1EE

THE SOCIETY FOR THE ADVANCEMENT OF PHILOSOPHICAL ENQUIRY AND REFLECTION IN EDUCATION

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31 August 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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) (second edition, effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

SAPERE sets out its object as follows:

'The object of the society is the advancement of education for the public benefit, in particular amongst those young persons up to the age of 16 years, by the promotion of the development of their skills in logical thinking and other philosophical techniques so that their personal and social lives are enriched.'

Our mission is to advance the educational, social and personal development of children and young people, particularly those facing disadvantage, through the practice of philosophical enquiry and reflection. We train teachers in an approach called Philosophy for Children (P4C), which encourages critical, creative, collaborative and caring thinking.

We achieve this by:

- training teachers in P4C
- supporting schools and other organisations to embed P4C in their practice, curriculum and ethos, ensuring that high quality and progressive philosophical engagement can be sustained
- co-ordinating, developing and quality assuring a national network of SAPERE-registered trainers
- collaborating with partners to extend the reach and influence of P4C
- facilitating research into and developing P4C

We work to overcome issues of educational disadvantage and to educate towards the outcome of reasonable and reflective individuals and institutions.

In the long term, we aim to bring the benefits of P4C to as many people as possible and to inform and influence educational practice and policy.

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous 12 months, at the success of each key activity and at the benefits brought to those we are set up to help. The review also helps us ensure our aims, objectives and activities remained focused on our stated purposes. The trustees are familiar with the Charity Commission's guidance on public benefit and have taken it into account when making any decision to which the guidance is relevant. We have regard to it when reviewing our aims and objectives and in planning our future activities and, in particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Reflections

The ongoing coronavirus pandemic has continued to have a negative impact on SAPERE, on the school systems in which we operate, and on the wider charitable sector. As noted last year, the pandemic caused us to restructure every aspect of our work, and we continue to grapple with and plan for change and uncertainty. However, we are pleased to report that we managed to extend our training offer during the year and that the quality of our training has been widely praised. Importantly, teacher feedback from a P4C survey we carried out in April 2021 showed that a majority of pupils in those P4C schools engaged a great deal in online P4C activities during lockdowns, and all respondents stated that they would use P4C practice a great deal when pupils returned to school. We know that P4C is playing a significant role in helping children to make sense of their experiences as well as to re-socialise and regain their voices.

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"It opened up a space for pupils to discuss how they are feeling about returning to school and to talk about the time they experienced away from school ... for us to talk about any misconceptions which might have been worrying the pupils about their health in general. My group ended up discussing the question 'Should leaders make decisions on facts or feelings?' and we had a big discussion about the impact of the news."

Nicole Saunders, SAPERE trainer and P4C lead at Manorfield Primary in East London

We were able to launch an online version of our P4C Advanced Course Level 2A as well as a series of online workshops for teachers. We continued to deliver the online version of our Level 1 Foundation course launched in April 2020. During this period, as one of the partners in the Welsh Government's Hate Crime in Schools project, we also prepared a specially-adapted Level 1 online course for our P4C training to schools in Wales, as it became clear that in-person training would not be feasible.

Expanding our online provision has also allowed us to continue to open up SAPERE's training to delegates who might not previously have been able to attend in-person training. Small schools in remote rural areas, mindful of travel and supply costs, can struggle to access in-person training in city centres, while international delegates are not always able to come to the UK to train with SAPERE. Furthermore, delegates and trainers alike have remarked on the possibilities opened up by being able to bring educators together from diverse settings, regions and countries in online communities of enquiry.

We are delighted to have succeeded in fulfilling a long-held aim of leading a secondary school project by recruiting six schools for our three-year Templeton World Charity Foundation-funded project titled Thinking together in Science and RE. This is already giving us good insights and experience of leading a project across secondary schools.

Some schools were able to submit their award applications and we were thrilled to be able to award seven new Gold Awards, taking our total number of schools at the highest award level to 25.

The Education Endowment Foundation (EEF) Effectiveness Trial, published in February 2021, found strong positive results in key P4C areas such as respect for others' opinions, ability to express views clearly, and self-confidence. Both teachers and students in schools implementing P4C found it enjoyable and engaging, and teachers felt strongly that P4C had a positive impact on their students' social, thinking and communication skills.

The changing nature of the environment we operate in, combined with the impact on our income of low take-up of training and support due to the challenges of the pandemic on schools, has meant that much of the focus of trustees and senior management this year has been on trying to secure a sustainable future for the charity. A group of trustees participated in fundraising training with an external consultant and have worked to revise our fundraising strategy. We also undertook a major restructure of our staff team, which is now much smaller. We continued to make savings wherever possible, including completing the work to become a fully virtual organisation which had begun in the previous year and accessing the furlough scheme for staff where appropriate.

We were heartened to see, towards the end of this reporting year and the beginning of the next, that more schools were beginning to take small steps towards re-engaging with P4C and with training and CPD, including in-person training.

Despite these positives, the capacity of schools to engage with training and support, and to commit to the development of their P4C practice, continues to be challenged. As coronavirus moves to endemic in the UK, it remains difficult to predict when schools will return to some kind of normality, or what form that normality will take. Nevertheless, SAPERE continues to do all it can to be in position to deliver high-quality, sustainable P4C and to play a role in the post-pandemic education system, including advocating for a different approach to education in which P4C should play a part.

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1.1 The focus and public benefit of our work

SAPERE regards its primary beneficiaries as being the children, young people and members of community groups who participate in P4C sessions. SAPERE's secondary beneficiaries are the teachers, educational professionals and community group leaders who we train.

We help schools establish a collaborative, caring, critical and creative culture. We do this by training educators in the techniques of philosophical enquiry and by embedding excellent practice in P4C in schools and community groups.

Research shows that SAPERE's P4C programmes improve communication skills, teamwork, confidence and reasoning. P4C fosters cognitive improvement, greater self-confidence and self-esteem in young people and enables them to be active agents in their own education. The trustees also believe that the regular and consistent practice of P4C brings wider benefits to the school community and society as a whole, through the development of more engaged, thoughtful and reflective citizens better able to participate in the world around them and with the critical thinking and oral communication skills to do so.

The trustees think too that the practice of philosophical discussion is important not only because it enables young people to talk about the issues that are important to them but also because it is a satisfying and enjoyable activity in itself.

1.2 Achievements and performance; how our activities have promoted our aims for the public benefit

We measure how our activities have promoted our charitable objects for the public benefit in three ways:

- our award scheme
- the number of schools and teachers trained, and hence the number of children who have benefited from P4C
- research

All three measures continue to be disrupted by the coronavirus pandemic.

1.2.1 Award scheme

SAPERE has an award scheme. The scheme's criteria provide clear progressions for pupils, teachers and schools as a whole through Bronze, Silver and Gold levels. As well as giving schools a valuable road map that they can use to plan and review the development of their P4C practice, the programme provides a vital quality-assurance tool. Full details of the application process can be found on our website at <https://www.sapere.org.uk/members-schools-partners/school-awards.aspx>.

The number of schools progressing through the award levels is the primary measure of SAPERE's performance. If schools are progressing through these levels, we can be reasonably confident that they are not just undergoing training, but are actually adopting P4C and putting it into practice.

Award submissions and assessments continued to be affected by the pandemic. Ongoing disruption in schools meant that fewer award applications were submitted and more schools than usual were asked to submit additional evidence. Submissions took longer to assess due to SAPERE staff being placed on furlough.

We developed and rolled out a virtual Gold Award assessment process, which meant that seven schools were still able to apply for and receive the Gold Award, despite assessors not being physically able to enter schools this year. Achieving Gold is a significant achievement in normal times and is even more impressive during a pandemic, so the trustees were particularly pleased to see so many schools reaching this milestone this year. We were also delighted to see the first Gold Awards made in Liverpool and Wales and the first Silver Award in Qatar.

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In 2020-21, 21 awards were made: 6 Bronze, including 1 renewal; 8 Silver and 7 Gold. Overall, the numbers of schools at each award level at the end of the period were:

Award level	2016-17	2017-18	2018-19	2019-20*	2020-21*
Bronze	114	183	139	137	134
Silver	25	38	49	79	80
Gold	10	11	17	18	25

* During the pandemic, the validity period of awards has been extended and no awards have expired. Overall numbers in the last two reporting periods have been calculated by adding new awards to existing totals. Where a successful application was made at a higher level, the number of awards at the lower level has been reduced accordingly.

1.2.2 Number of schools and teachers trained, and hence the number of children who have benefited from P4C

Although there has been low uptake of training and support (particularly with regard to in-school training) in the past year, it is nevertheless encouraging to see that the number of Open and ITE courses offered has returned broadly to 2018-2019 levels. It should be noted though that, for reasons of training quality, online courses have fewer delegates per course. We are also pleased to see a positive reception for our expanded online offer, with feedback such as:

"I just also want to thank you for such an engaging and valuable course. I was worried about how well P4C of all training could be facilitated online but it was done so well and both Alison and Steve have reignited my passion and enthusiasm for Philosophy. I am so excited to put everything that I learnt into practice!" Delegate on the online Level 2A course.

"Alison was a wonderful trainer. She made me feel at ease in each session and she was very understanding of the pressures that we face in school at the moment. Her insight and facilitation was fantastic and it really didn't feel like we were at any disadvantage by doing it virtually." Delegate on the online Level 2A course.

"Loved this SAPERE P4C CPD with Gina Parker. Learnt so many great ideas that I can't wait to feedback to our Early Years team!" P4C in Practice workshop participant.

"So many useful activities and it really made me think about my current practice and how I can improve." P4C in Practice workshop participant.

Teachers and schools come to SAPERE P4C in a number of ways.

First, in-school, or whole-school, training either through our flagship Going for Bronze, Going for Silver and Going for Gold programmes of training and support or through standalone inset training without an initial commitment to a Going for Bronze, Silver or Gold programme. Such training can be delivered in person or online.

Second, teachers may attend open courses, which are held across the UK and online.

Third, working in partnership with higher education and school-centred initial teacher training providers, we offer an Initial Teacher Education (ITE) programme, whereby trainee teachers have access to a Level 1 course as part of their studies. Such training may be delivered in person or online.

The following number of courses has been offered:

Number of courses	2016-17	2017-18	2018-19	2019-20	2020-21
In-school training	190	230	191	101 in-person 4 online	13 in-person 5 online
Open courses	84*	30	69	26 in-person 9 online	8 in-person 67 online
ITE courses		24	19	11 in-person 2 online	2 in-person 15 online

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* Figures for Open courses for 2016-17 include ITE courses which are listed separately in subsequent years

The number of teachers, trainee teachers and other educators taking part in these courses was:

Course Type	2016-17	2017-18	2018-19	2019-20	2020-21
Level 1	4,711	4,191	2,271	2,144	1,040
Level 1 ITE**	-	-	325	258	296
Level 1+ (Tools for Thinking Together)	328	561	1,026	153	77
Level 2A	348	400	219	176	88
Level 2B	97	97	186	40	-
Level 3 The Philosophical Educator	21	22	17	18	-
P4C in Practice workshops	-	-	-	-	94
Total	5,505	5,271	4,044	2,789	1,595

** Prior to 2018-19, ITE delegates were included in the total figure for Level 1. Figures given here for ITE Level 1s show the total number of trainee teachers who have completed Level 1 training. Many more are introduced to P4C through a minimum five-hour introductory unit.

The pandemic meant that we were unable to run any Level 2B or Level 3 courses, which are only offered as face-to-face training, in this period. Face-to-face training at these levels has resumed in 2021-22.

The number of schools taking part in a Going for Bronze, Silver or Gold programme was as follows:

	2016-17	2017-18	2018-19	2019-20	2020-21
Schools	146	144	141	85	67

A number of schools completed their programme this year and sixteen schools joined, but new sign-ups continued to be lower than we would expect in a normal year, as schools were still finding it difficult to make longer-term commitments. We are pleased to note that, since September 2021, there has been a significant increase in the number of schools expressing interest in the Going for Gold programme.

We have introduced around 6,200 educators to P4C through our Level 1 course over the last three years. Assuming that each of these people will have facilitated P4C enquiries with at least 20 children, we estimate that at least 124,000 children have been introduced to P4C during this time. This number is in addition to educators who are already trained at or beyond Level 1 and who will also have brought P4C to new classes, as well as continuing their practice with children familiar with P4C.

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1.2.3 Research

SAPERE takes part in research to test and evaluate the public benefit of its programmes and to confirm whether its activities are contributing to its mission of advancing the educational, social and personal development of children, young people and others, and to improve its services.

This year saw the publication of the final report of the Education Endowment Foundation (EEF) Effectiveness Trial, which sought to replicate on a larger scale the promising results of an earlier study into SAPERE P4C. The latter stages of the trial had been affected by school closures, including the cancellation of Key Stage 2 assessments, which meant that the original outcome measures of the second data set had to be revised. We are grateful to the EEF for their continued support and assistance during this time.

The final report, published in February 2021, found no effect on reading and maths. It did, however, find other strong positive results in key P4C areas such as respect for others' opinions, ability to express views clearly, and self-confidence. Both teachers and students in schools implementing P4C found it enjoyable and engaging, and teachers felt strongly that P4C had a positive impact on their students' social, thinking and communication skills. No negative impacts were identified, suggesting that schools seeking to address social, emotional, behavioural and well-being outcomes can implement P4C without reducing reading or maths outcomes.

Teachers reported that P4C encouraged pupils to share opinions in a non-judgmental way. They also found that those pupils who often struggle to 'have a voice' in normal lessons benefited the most from P4C, with those with English as an Additional Language, those who lacked confidence, and those with special educational needs particularly benefiting.

- 96% felt that P4C helped pupils to respect others' opinions
- 91% felt that P4C improved pupils' ability to question and reason
- 93% felt that P4C improved pupils' ability to express views clearly

"We have a huge number of disadvantaged children in this school, we are way above the national average. It's quite interesting how quite a lot of the P4C sessions have ended up going towards big questions in terms of things like poverty, how people are treated, all sorts of things like that. So I think for them, personally, it has been quite useful because they've been able to talk about massive issues that affect them as a community and in their personal lives as well. [...] It's giving them a voice to talk about things that they probably wouldn't have had a voice to talk about before."

P4C Lead, EEF intervention school

"Nearly every member of staff has said that children who you wouldn't normally expect to speak in Literacy lessons are."

Teacher, EEF intervention school

"I like how everyone respects each other's opinion. It's quite fair and everyone is allowed their opinion."

Pupil, EEF intervention school

"When the teacher says that it's P4C time, we all cheer, YES!"

Pupil, EEF intervention school

Teachers and P4C leads also felt strongly that the training and ongoing support provided by SAPERE was high quality and that it had enabled them to facilitate P4C sessions effectively in their school.

"I'm in contact with [our trainer] whenever I need resources or help or ideas. She's given us wads and wads of lesson plans, pictures, book titles, training pamphlets, and questions prompts. We've had all the resources we need to do it and I can call her whenever I want." Teacher

"The training has been very useful. [...] Staff have said that it's been one of the better CPD sessions they've had." Teacher

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Teaching staff were generally positive about the impact of P4C on their own teaching practice.

- 84% agreed with the statement 'P4C has had a positive impact on my professional development'
- 65% agreed that P4C had positively impacted on their overall effectiveness as a teacher
- 89% of P4C Leads agreed that P4C had had a positive impact in their school

Of the 75 intervention schools, 35 did not implement P4C at the expected level. Of these, six did not implement P4C at all due to other priorities and/or senior leader turnover. The research suggests that it takes time for teachers to become confident with, use and embed the P4C approach and that successfully embedding P4C across a school requires a change in whole school ethos and curriculum innovation. We have reflected on how we can build on these insights to offer better support for schools. We have careful conversations with those embarking on Going for Bronze, Silver or Gold to agree a suitable programme and timescale, and to ensure that senior leaders understand the commitment the programme entails. Breaking down the three-year Going for Gold package into Going for Bronze, Silver and Gold allows schools more flexibility in the pace at which they progress to Gold. We maintain regular contact with schools to ensure that they remain on track and have established four online networks (Going for Bronze, Going for Silver, Going for Gold, and Gold) to provide additional support, advice and opportunities for peer-to-peer sharing for teachers working towards or seeking to maintain their level of award.

The full report is available on the EEF's website at <https://educationendowmentfoundation.org.uk>.

We are very grateful to the EEF for funding this research.

Current research projects are discussed below in section 3.5.

FINANCIAL REVIEW

2.1 Surplus, income and expenditure

The charity is reporting a deficit of £47,958 in the year to 31 August 2021, with total funds carried forward at 31 August 2021 of £63,339. Total income reduced by £20,418 to £415,384, a decrease of 4.7% over the previous year. Expenditure has decreased by £235,728 to £463,242, a decrease of 33.7% over the previous year.

The finances of the charity have continued to be severely impacted by the coronavirus pandemic. The charity's primary income stream is the provision of training to schools. The large-scale closures of educational establishments at certain points within the financial year had the effect of reducing income for this period. The reduction in activity did have the result of reducing costs as a large proportion of expenditure is proportional to activity.

Income from donations is £72,387, received entirely from the Templeton World Foundation Charity, and £61,452 income from grants was received from the government's Coronavirus Job Retention Scheme.

Cash at bank and in hand has slightly decreased by £1,552 to £592,424. Debtors have decreased by £5,225 to £39,920 as at 31 August 2021, which is largely due to a decrease in overall expenditure which has resulted in lower prepaid costs at the balance sheet date.

Creditors have increased by £41,342 to £580,460 due to the £50,000 bounce back loan facility which is due within 1 year and a small increase in deferred income which represents payments made by schools towards their Going for Gold programmes where the activity has not yet been delivered and to training income received from various projects which are still in progress at the year end. It is one of the charity's key objectives to drive the delivery of the Going for Gold programme and reduce the deferred income. The increase in creditors due to the loan and deferred income is partially set off by an overall reduction in accrued costs.

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2.2 The principal sources of funding

The charity has three principal sources of funding:

- training delivered to schools and individuals on a self-funded basis
- training delivered to schools within a project funded at least in part by a third party (schools generally fund at least part of the cost) with the third-party funding restricted to the purposes defined by the particular grant agreement
- unrestricted donations

The unrestricted funding from the Templeton World Charity Foundation has supported the charity's efforts to stabilise during the coronavirus pandemic. We are extremely grateful for this unrestricted funding.

A number of restricted income fund projects continue and, in addition, the second research project funded by the EEF concluded at the end of December 2020.

The expected future income from all these sources is considered carefully when planning for and committing to increased support costs.

2.3 Investment policy

As at 31 August 2021, the charity had £592,424 in cash, which represents both the charity's funds and income received in advance. Cash is spread across a number of UK regulated banks to minimise risk. The cash is available on demand from these banks. With the focus on minimising risk and making sure this cash is available, investment returns are relatively low, and no target is set for investment return.

2.4 Reserves policy

SAPERE's financial position has declined over the last year, with funds carried forward having decreased by £47,958 to £63,339 in the year ended 31 August 2021. The trustees' policy since the 2015-16 financial year has been that unrestricted funds not committed or invested in tangible fixed assets held by the charity should be sufficient at all times to discharge fully the charity's liabilities and allow an orderly wind down. In addition, in 2017-18 the trustees refined the policy to include also a further amount of 5% of budgeted turnover in order to protect against predicted and actual risk of future funding difficulties. The reserves policy is therefore £84k, made up of £65k for the orderly wind down and £19k for the additional 5%.

As a result of the continuing coronavirus pandemic, the reserves balance remains below the target level of the trustees' reserves policy. The trustees are committed to ensuring that this reserves balance be increased over time in line with the existing policy. Increasing the reserves balance will require SAPERE to deliver an increased level of activity that enables a surplus to be generated. The trustees have considered that in the current climate this is challenging, and that it will take potentially several financial years for the reserves to recover to the desired level. The board of trustees is committed to increasing the provision of training, delivering on the existing projects, and pursuing fundraising opportunities, taking into account the financial challenges posed by the drop in income from core funders, with the aim of returning to generating a surplus over the coming financial years.

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The additional amount, set at 5% of budgeted turnover, that had previously been held in reserves prior to the 2019-20 financial year has been used to partially offset the funding difficulties experienced in the prior financial year. The trustees believe that increasing the reserves to hold this additional sum continues to be an appropriate and prudent approach and will aim to generate this additional sum once the reserves have been increased to the level allowing for a full discharge of liabilities and an orderly wind down.

The current total funds shown in the balance sheet amount to £63k. Tangible fixed assets amount to £2k, giving a balance of £61k. The gap between the level of reserves and the reserves policy amount has decreased over the financial year to £23k (2020: £154k) as a result of actions which have led to a reduction in the costs associated with an orderly wind down. However, the trustees recognise that the reserves balance may fall slightly further given the continuing extreme funding difficulties. The reduced cost base and continued funding pressure have been taken into account when assessing the charity as a going concern.

2.5 Financial risks and uncertainties

The most significant ongoing risk for the forthcoming year is the continued impact of Covid-19 on schools and their ability to operate as normal. Furthermore, the financial impact of Covid-19 on schools' budgets has been great, and teachers have little time to undertake CPD due to the demands of smaller class sizes in school and delivering online home learning. Indeed, monies for staff members' continuing professional development is often cut to pay for other essential items. Schools are our main source of income. We continue to invest in customer services, marketing and research to ensure that we are making the case for high-quality sustainable P4C.

There are existing projects and schools which are committed to the Going for Gold programme, both of which are likely to generate further activity. Online provision has been expanded within the year and continues to prove popular and should enable further training to be provided. The forecast reflects a reduction in fixed expenditure which was enacted through a staff restructure which was completed by the end of the 2020-21 financial year. Therefore the trustees confirm that, in view of the forecast future performance and further actions available to the trustees, they believe that the charity is a going concern for at least twelve months from the date of approval of the accounts.

REVIEW OF ACTIVITIES THROUGH THE YEAR

3.1 Staffing and volunteers

As noted above, a significant restructuring exercise was carried out in the first half of 2021, resulting in a revised organisational structure. A number of staff chose to accept voluntary redundancy or to move to new employment elsewhere. Mary Boullin (Operations and Events Manager), Steve Bramall (P4C Manager), Susan Holding (Going for Gold Project Manager), Kathryn Puncher (Administrative Officer), Sue Sweetland (Contracts Manager) and Thomasin Silk (Finance Assistant) all left the organisation during this year. The trustees are grateful for their hard work and commitment to SAPERE during their time with us.

The roles of the remaining staff were reviewed and revised, with Amelia Foster continuing as Chief Executive Officer (leaving in September 2021 shortly after the end of the period under review), Alison Allsopp remaining as National Training Manager, Naghza Khokhar becoming Chief Finance Officer, Jen Simpson becoming Project Manager, and Clare Woodcock continuing as Communications Manager. Emma Leeson, who had been providing temporary administrative support following Kathryn Puncher's departure, took on the new role of Schools Coordinator in July 2021. Lucy Payne joined as Administrator in June 2021 and Sarah Howley as Bookkeeper in July 2021. Overall, the restructure resulted in a significant reduction in staff hours.

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As noted above, the charity accessed the government's Coronavirus Job Retention Scheme, furloughing a number of staff either wholly or in part until the new organisational structure was introduced in July 2021.

All staff are part time and work remotely. We are very grateful to the staff for their creative teamwork, commitment, hard work and willingness to go the extra mile every single time.

The trustees would also like to offer their grateful thanks to all those who help in various different ways, often on a voluntary basis. Trainers have supported the development of our online Level 2A course and P4C in Practice workshops, contributed time and thought to our strategic review, served on committees such as the Professional Standards Board, and helped shape the design and delivery of projects including the Welsh Government's Hate Crime in Schools project and the Templeton World Charitable Foundation's Thinking Together in Science and RE project.

3.2 Course and materials development

Following the successful launch of our online Level 1 course in May 2020, and with ongoing uncertainty around the resumption of face-to-face training, work commenced last summer on the development of an online version of our Advanced Course Level 2A. This work continued into this year, with the first courses opening for booking in February 2021. Adapting in-person P4C courses – which are rooted firmly in dialogue and community – for online delivery is a major piece of work and we are grateful to those staff and trainers who worked so hard to create this new online offer which has been widely praised by participants.

We also developed and launched a series of online P4C in Practice short workshops to support post-Level 1 teachers in schools which have limited time or budget for CPD. Taking place at the end of the school day, these workshops cover key areas of P4C practice and are offered as both open courses and whole-school training.

Nevertheless, P4C is a practice rooted in in-person interaction, dialogue and community-building and we remain committed, in the true spirit of P4C, to continuing to increase the amount of face-to-face training we are once again able to deliver as we move into the next stages of the pandemic.

3.3 Organisational and administrative matters

We completed our work to become a fully virtual organisation with the closure of our Culham office in December 2020.

As noted above, the organisation has undergone significant restructuring over the course of this year. The trustees continue to keep the structure of SAPERE under review and are focused on the best way to ensure a viable future for the organisation after a long and continuing period of severely restricted income.

We have continued work on a major project to fully overhaul the website, including improvements to navigation, functionality, content and design, as well as a much-improved integration with Administrate. This should significantly improve our delegates' booking experience, drive increased sales and give us an opportunity to fully communicate our standing as the UK's national charity for P4C, as well as the transformative nature of P4C. The new site is scheduled to go live in February 2022.

In line with one of our strategic objectives, staff and trustees took part in anti-racism training. We are committed to continuing and expanding our work in this area in 2021-22.

3.4 Quality Assurance

SAPERE holds itself accountable for ensuring excellent delivery of P4C training and support.

SAPERE's Professional Standards Board (PSB) ensures that our courses, course materials and training are quality assured, rigorous, fit for purpose and reflect our mission; and that SAPERE registered trainers also have the delivery and content of their training quality assured. PSB members are trustees and trainers, with the latter paid to serve on the PSB to ensure that a diverse range of voices can be heard. The PSB met twice during 2020-21 and has, where required, vetted and approved developments in course content, materials and delivery.

THE SOCIETY FOR THE ADVANCEMENT OF PHILOSOPHICAL ENQUIRY AND REFLECTION IN EDUCATION

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

All SAPERE trainers undergo an extensive programme of training and mentoring before they can be accredited to deliver our training. Thereafter, trainers are offered regular CPD. In-house quality assurance processes and procedures – including trainer reviews, observations, monitoring of course programmes and participant evaluations – are in place for all courses, including our online courses.

3.5 Projects and Programmes

The **EEF Effectiveness Trial**, which commenced in 2017, concluded in this year and is discussed in 1.2.3 above.

In this period, we began work to deliver P4C training to schools in Wales, as one of the partners in the **Welsh Government's Hate Crime in Schools** project. Other stakeholders in the project include the Welsh Local Government Authority, NWREN, Race Council Cymru, Race Equality First and Show Racism the Red Card. Teachers at selected schools are offered training in the P4C approach, which will support them in starting to facilitate conversations around challenging topics such as hate crime. As originally conceived, training was to be delivered as face-to-face cluster training alongside other partners. This was not feasible during the pandemic, so training was moved to discrete online sessions, with teachers instead taking part in a specially-adapted Level 1 online course covering concepts which can be used to explore hate crime. Resources, including a bespoke version of our Getting Started Guide, have been created to support the training, with materials provided in both Welsh and English. The roll-out of the training was significantly affected by the ongoing pandemic, with reduced availability of teachers for training resulting in lower than anticipated uptake and courses having to be rescheduled on a number of occasions. Nevertheless, six courses were able to run in this period, with 52 teachers trained. The training element of the project is due to be completed in March 2022. The project will be assessed by means of pre- and post-course surveys of those taking part.

We also began work on the **Thinking Together in Science and RE** project, which is funded by the Templeton World Charity Foundation as part of its Big Questions in Classrooms initiative. This three-year project is working with science and RE departments in six English secondary schools and aims to support students to generate and examine big questions within each subject, and to enquire into the deep connections between the concepts that underpin these subjects. During this year we developed course materials, content, and resources, creating a tailored version of our online Level 1 course. We also designed the research plan for the project and began school recruitment. Secondary schools have been particularly hard hit by the pandemic and so recruitment for this project was challenging. Nevertheless, we were able to recruit three schools by the initial July deadline. A further three have subsequently been recruited and the first training courses ran in autumn 2021. We are very grateful to the Templeton World Charity Foundation for funding this project.

We made a successful application to the British Council's **Connecting Classrooms through Global Learning** initiative for a research project to explore the transformative potential of specific pedagogies such as P4C to critically engage children in global issues. The project commences in the year 2021-22, with the research due in March 2022.

SAPERE's primary focus for fundraising in the current year has been on the charity's continued viability during the pandemic, and for targeted work in, for example, secondary schools, the Early Years Foundation Stage and Alternative Provision. A number of fundraising applications for projects and for philanthropic support were made during this year.

3.6 Membership

Membership numbers remained broadly stable at around 150. Member benefits include a regular email update containing P4C news, events and resources, preferential terms for SAPERE events, and the right to vote at our AGM. Membership fees are also a valuable support for the organisation, and we are grateful to our members for their contribution. In addition to our members, we have around 4,000 subscribers who have signed up to receive our news updates.

THE SOCIETY FOR THE ADVANCEMENT OF PHILOSOPHICAL ENQUIRY AND REFLECTION IN EDUCATION

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

3.7 Trainers

SAPERE's network of 53 trainers is its most important single resource. Trainers have continued to offer a high standard of training and support to schools and teachers, whether that be in person or online. Trainers who work with project schools and with Going for Bronze, Silver and Gold schools train and support those schools over a sustained period of time. We recognise the work and commitment that goes into building lasting relationships with schools and teachers in order to develop and sustain P4C in the longer term.

Our trainer pathway has been disrupted by the pandemic and remains suspended. Nevertheless, maintaining the capacity and quality of our trainer base remains an important task for the organisation.

3.8 International

SAPERE's policy on working internationally can be found on our website at <https://www.sapere.org.uk/about-sapere/international-policy.aspx>. The policy aims to keep SAPERE open to international work while balancing the potential risks of such work with the opportunities it can also offer.

PLANS FOR FUTURE PERIODS

4.1 Plans for future periods

We had hoped to conduct a strategy consultation with stakeholders in 2020 to plan for the next three years but were unable to do so due to lack of staff resource during the latter part of the year. However, we were able to move ahead with this during June and July 2021 when we held strategy consultation sessions which all staff, trainers and trustees were invited to attend. The purpose of these sessions was to discuss SAPERE values, vision, mission and aims. We would like to thank the many trainers who engaged with this process either by posting comments on the SAPERE Learning Community or who attended the Zoom meetings where these themes were discussed. Thanks in particular go to Alison Allsopp and Steve Williams who led the process.

Following these consultations, a working party of trainers met and agreed three main areas for strategic development over the next three years:

1. To make SAPERE sustainable
2. To build a collegiate SAPERE community
3. To improve P4C advocacy

These objectives have also been agreed by the Board and we are pleased to be working with our new leadership team to achieve these.

The trustees considered the charity's organisational structure following the resignation of the CEO and decided to replace that role with two new leadership roles – one focused on P4C strategy, development and training and the other role focused on finance and operations; both roles will work together to deliver our strategic objectives. We are delighted to have appointed Grace Lockrobin, one of our experienced SAPERE trainers, to the new role of P4C Director and Naghza Khokhar, who has been leading on the SAPERE finance front for the last 3 years, to the new role of Operations Director.

On other fronts, our new website has moved forward slowly but we are expecting it to launch in February 2022, giving us improvements to navigation, functionality, content and design, as well as a much-improved integration with our learning management system, Administrate.

SAPERE will also continue to increase our online P4C offer by developing and offering an online Level 2B course during the course of this year. We will also increase the support we offer to teachers by offering termly online meetings and other networking opportunities through our Going for Bronze, Going for Silver, Going for Gold and Gold schools awards networks.

THE SOCIETY FOR THE ADVANCEMENT OF PHILOSOPHICAL ENQUIRY AND REFLECTION IN EDUCATION

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

There is still much to do ahead but we are confident that our plans around advocacy, community-building and fundraising will lead to a greater awareness of SAPERE P4C as a transformative pedagogy, bring people together and mobilise support for our work, all to help us to share the benefits of doing P4C with more children and young people.

STRUCTURE, GOVERNANCE AND MANAGEMENT

5.1 The constitution and the board of trustees

The charity is incorporated as a company limited by guarantee. The governing documents are the memorandum and articles of association.

The charity has a board of up to ten trustees/directors who meet a minimum of four times per year and are responsible for the strategic direction, policy and oversight of the charity. The trustees have a variety of professional backgrounds relevant to the work of the charity.

There are also a number of standing subcommittees, formed of trustees and staff, covering Finance, Risk and Governance; Fundraising and Communications; Personnel; and P4C, Trainers and Training. Ad hoc subcommittees are also formed as necessary to address specific issues.

Trustees must retire and stand for re-election every three years. The articles of association provide for at least seven trustees to be elected at the AGM, and a further three trustees to be appointed, if appropriate, by the trustees. Trustees elected at the AGM must be recommended for election by the trustees or nominated by two members.

5.2 Governance aims

The trustees have had a number of key governance aims during this period:

- to review and manage the financial impacts on the charity during the challenging operating circumstances over the year
- to continually review and plan for the future, taking into account potential risks and uncertainty with a particular focus on ensuring the charity remains a going concern
- to ensure the charity follows all elements of applicable laws and charity regulation, particularly around government support schemes and actions taken as a result of the coronavirus pandemic
- to continue to update SAPERE's administration, management information, website, and accounting systems and practices
- to assist the flow of information and pursuit of the board's strategy including by attendance of trustees at events such as consultation meetings and PSB meetings, as well as new P4C offers such as the new online courses
- to increase inclusion and diversity throughout the organisation
- to monitor the composition and practices of the board of trustees and ensure that they are in line with current legislation and best practice
- to continue to improve the organisation's safeguarding practices

We believe that the current board has a good balance and range of skills and experience and that this supports the charity effectively. We are, however, always mindful of the need for a board to continue to be open to new talent. One trainer trustee stood down at the March 2021 AGM; another trainer trustee was elected in his place.

Trustees have continued to oversee changes necessary to keep SAPERE resilient during the pandemic. New terms of reference for the board's subcommittees have made the board more agile and better able to respond to the fast-moving environment created by the pandemic. We have also conducted a strategy review of the last five years and started a new strategic development cycle.

THE SOCIETY FOR THE ADVANCEMENT OF PHILOSOPHICAL ENQUIRY AND REFLECTION IN EDUCATION

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

5.3 Trustee induction and training

All new trustees are required to meet with the P4C Director and Operations Director (in the period under review, with the Chief Executive), Chair and existing trustees to understand the ethos of the charity and their responsibilities, to learn about the aims and objectives of the charity and to have an opportunity to ask questions. All new trustees are also invited to meet the staff and to attend courses and conferences run by the charity.

The Chair, P4C Director and Operations Director (in the period under review, the Chief Executive) ensure that all new trustees are furnished with key governance documents, including the Constitution, Annual Report and Financial Policies, and other relevant documents. These are supplemented with booklets from the Charity Commission that outline general trustee responsibilities.

In addition, if any trustee has any specific responsibilities they are supported by the Chair, existing trustees and staff to ensure they have sufficient knowledge and skills.

The trustees who served during the year were as follows:

Alison Barne
Kay Chapman
Jeannie Cohen
Rod Cunningham (to 30 March 2021)
Chris Houghton (from 30 March 2021)
Finia Kuhlmann
Jack Langley, Treasurer
Ivana Mahendra
Georgina Pattison Brusik
Paul Stockley

5.4 Risk management

The trustees and Chief Executive have prepared a risk register of the major risks to all areas of the charity and this is reviewed and updated each year. Mitigations to these risks are identified and implemented; these mitigations include updated procedures, systems, processes and controls. Management updates include key risks which are discussed at board meetings and discussions about new risks arising from the Covid-19 emergency took place at every trustee meeting in 2020-21.

The trustees and the Chief Executive have continued to ensure that financial controls are in place. We reviewed these areas as part of the preparation for and process of the independent examination.

The most significant ongoing risk for the forthcoming year is the continuation of the Covid-19 pandemic. The further development of our online offer, our fundraising efforts and our careful financial management are all part of our financial risk management.

The charity relies on projects and grants or donations to help cover overheads, and the expected future income from these sources is considered carefully when reviewing overhead levels and commitments. This income is considered sufficient for the next financial year and a Going Concern plan has been prepared to support the charity through at least the next 12 months.

The charity has a safeguarding policy that is reviewed and circulated annually to all trainers and staff. The P4C Director (in the period under review, the Chief Executive) is responsible for the maintenance of this policy, and one trustee (Alison Barne) is the lead safeguarding trustee. All trainers and staff who have direct contact with children are required to have up-to-date Disclosure and Barring Service (DBS) checks. The health and safety policy was reviewed and updated.

THE SOCIETY FOR THE ADVANCEMENT OF PHILOSOPHICAL ENQUIRY AND REFLECTION IN EDUCATION

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

5.5 Management and staff

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the senior management, supported by the staff of the charity. Until the end of September 2021, the Chief Executive was the key senior management staff role. Following Amelia Foster's departure in September 2021, the trustees decided to replace the Chief Executive role with two new leadership roles – that of P4C Director, focusing on P4C strategy, development and training, and that of Operations Director, focusing on operations and finance. Together, these two roles are charged with delivering our services and ensuring that our key performance indicators are met, and for providing comprehensive reports for each board meeting.

5.6 Key management personnel remuneration

The trustees consider the board of trustees, the P4C Director and Operations Director as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis.

All trustees give of their time freely and no trustee remuneration was paid in the year for acting as a trustee. Two trustees are also trainers, and have been remunerated for their work as trainers in accordance with SAPERE's terms and conditions applicable to all trainers. The articles of SAPERE permit trustees to enter into a contract for the provision of services under certain circumstances provided for in the articles. The trustees have considered the issue of having trainers as trustees and were satisfied that it would be in the best interests of the charity for the services to be provided by those trainers who are also trustees, because it is of great benefit to the charity to have trustees who are directly involved in the delivery of training and who can bring that expertise to the board. The trustees are satisfied that the arrangements comply with sections 185–188 of the Charities Act 2011.

Details of trustee expenses and related party transactions are disclosed in notes 11 and 24 to the accounts.

Trustees are required to disclose all relevant interests and register them with the Chief Executive and, in accordance with SAPERE's constitution and policy, must, and do, withdraw from decisions where a conflict of interest arises.

The pay of the charity's Chief Executive was reviewed annually. The pay of the new P4C Director and Operations Director has been benchmarked by an external HR consultant and will be reviewed annually. Their remuneration has been benchmarked with that paid by charities of a similar size and activity to ensure that it is fair and not out of line with that generally paid for similar roles.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law, the charity's memorandum and articles of association, 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) (second edition, effective 1 January 2019).

The law applicable to charitable companies in England and Wales requires the charity trustees (directors) to prepare financial statements for each 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 of the charity for that period. In preparing the financial statements, the trustees (directors) are required to:

- select suitable accounting policies and then apply them
- consistently observe the methods and principles in the applicable Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

THE SOCIETY FOR THE ADVANCEMENT OF PHILOSOPHICAL ENQUIRY AND REFLECTION IN EDUCATION

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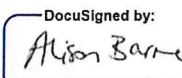
TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Companies Act 2006, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Articles of the charity. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies note

In preparing this report, the trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006

Approved by order of the members of the board of Trustees and signed on their behalf by:

DocuSigned by:

.....
3391FEA73C1841E...
Alison Barne

Date: 12-Apr-2022

THE SOCIETY FOR THE ADVANCEMENT OF PHILOSOPHICAL ENQUIRY AND REFLECTION IN EDUCATION

(A company limited by guarantee)

MENZIES
BRIGHTER THINKING

INDEPENDENT EXAMINER'S REPORT

**Independent examiner's report to the trustees of The Society for the Advancement of Philosophical
Enquiry and Reflection in Education ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

Responsibilities and basis of report

As the trustees of the Company (and 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 the Company's accounts 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 statement

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 The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters, other than those fully detailed below, have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

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 records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Disclosure section


I draw attention to the wording contained in the Financial Risks and Uncertainties section of the Trustees' Report and the going concern accounting policy at Note 2.2 which explain the impact of the Coronavirus pandemic on the charity's activities and on future activities together with the trustees' view on going concern. As stated in Note 2.2, this indicates that a material uncertainty exists that may cast doubt on the charity's ability to continue as a going concern.

THE SOCIETY FOR THE ADVANCEMENT OF PHILOSOPHICAL ENQUIRY AND REFLECTION IN EDUCATION

(A company limited by guarantee)

FOR THE YEAR ENDED 31 AUGUST 2021

This report is made solely to the Company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's trustees as a body, for my work or for this report.

Signed: 
634F24DE92A4471...
Janice Matthews FCA

Dated: 13-Apr-2022

Menzies LLP
Chartered Accountants
Centrum House
36 Station Road
Egham
Surrey
TW20 9LF

THE SOCIETY FOR THE ADVANCEMENT OF PHILOSOPHICAL ENQUIRY AND REFLECTION IN EDUCATION

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STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 AUGUST 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	133,839	-	133,839	80,283
Charitable activities	4	163,451	115,978	279,429	353,168
Investments	5	2,116	-	2,116	2,351
Total income		299,406	115,978	415,384	435,802
Expenditure on:					
Charitable activities	6	347,364	115,978	463,342	699,070
Total expenditure		347,364	115,978	463,342	699,070
Net movement in funds		(47,958)	-	(47,958)	(263,268)
Reconciliation of funds:					
Total funds brought forward		111,297	-	111,297	374,565
Net movement in funds		(47,958)	-	(47,958)	(263,268)
Total funds carried forward		63,339	-	63,339	111,297

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

The notes on pages 23 to 37 form part of these financial statements.

THE SOCIETY FOR THE ADVANCEMENT OF PHILOSOPHICAL ENQUIRY AND REFLECTION IN EDUCATION

(A company limited by guarantee)

REGISTERED NUMBER: 7821030

BALANCE SHEET AS AT 31 AUGUST 2021

	Note	2021 £	2020 £
Fixed assets			
Intangible assets	11	9,092	6,467
Tangible assets	12	2,363	4,827
		<u>11,455</u>	<u>11,294</u>
Current assets			
Debtors	13	39,920	45,145
Cash at bank and in hand		592,424	593,976
		<u>632,344</u>	<u>639,121</u>
Creditors: amounts falling due within one year	14	(450,785)	(366,135)
Net current assets		<u>181,559</u>	<u>272,986</u>
Total assets less current liabilities		<u>193,014</u>	<u>284,280</u>
Creditors: amounts falling due after more than one year	15	(129,675)	(172,983)
Net assets		<u>63,339</u>	<u>111,297</u>
Total net assets		<u><u>63,339</u></u>	<u><u>111,297</u></u>
Charity funds			
Restricted funds	16	-	-
Unrestricted funds	16	63,339	111,297
Total funds		<u><u>63,339</u></u>	<u><u>111,297</u></u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

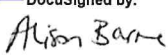
The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

THE SOCIETY FOR THE ADVANCEMENT OF
PHILOSOPHICAL ENQUIRY AND REFLECTION IN
EDUCATION
(A company limited by guarantee)

BALANCE SHEET (CONTINUED)
AS AT 31 AUGUST 2021

The financial statements were approved and authorised for issue by the trustees and signed on their behalf by:

DocuSigned by:

.....5394FEA73C184FE.....
Alison Barne

Date: 12-Apr-2022

The notes on pages 23 to 37 form part of these financial statements.

THE SOCIETY FOR THE ADVANCEMENT OF PHILOSOPHICAL ENQUIRY AND REFLECTION IN EDUCATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Centrum House, Station Road, Egham, England, TW20 9LF. The members of the company are those persons whose names are contained in the register of members. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Society for the Advancement of Philosophical Enquiry and Reflection in Education meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements have been prepared in sterling, which is the functional currency of the entity and have been rounded to the nearest £.

2.2 Going concern

The Coronavirus pandemic has had a significant impact on the education sector and on the activities of the charity. The trustees have therefore taken action to move activities to an online basis and to control costs where appropriate. Projections and forecasts have been prepared showing the charity returning to normal levels of activity and remaining cash positive. Given the actions that have been taken, it is the trustees opinion that the going concern basis of preparation of the accounts continues to be appropriate.

THE SOCIETY FOR THE ADVANCEMENT OF PHILOSOPHICAL ENQUIRY AND REFLECTION IN EDUCATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

2. Accounting policies (continued)

2.3 Income

All income is recognised once the charity has entitlement to the income, and it is probable that the income will be received, and that the amount of income receivable can be measured reliably. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Government grants received as a result of the Coronavirus Job Retention scheme are recognised as income when the charity is entitled to the money.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, and it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered, and is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Staff salaries are allocated between restricted and unrestricted funds on the basis of time spent. Other costs are allocated on a pro-rata basis based on income.

Staff termination costs are accrued at the point that notice is given.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

2. Accounting policies (continued)

2.5 Intangible assets and amortisation

Intangible assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Website and Database	-	25%
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2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £145 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Equipment	-	25%
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2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

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2. Accounting policies (continued)

2.8 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Critical accounting estimates and areas of judgment

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

In the opinion of the trustees there are no significant estimates or areas of judgement that would have a material impact on the financial statements.

2.10 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	72,387	72,387	50
Grants	61,452	61,452	80,233
	<u>133,839</u>	<u>133,839</u>	<u>80,283</u>
<i>Total 2020</i>	<u>80,283</u>	<u>80,283</u>	

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3. Income from donations and legacies (continued)

Grants includes £61,452 (2020: £30,233) received under the Government Coronavirus Job Retention Scheme.

4. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Training and education	158,870	115,978	274,848	348,678
Income from charitable activities - Other income	437	-	437	1,025
Income from charitable activities Memberships	4,144	-	4,144	3,465
	<u>163,451</u>	<u>115,978</u>	<u>279,429</u>	<u>353,168</u>
<i>Total 2020</i>	<u>258,180</u>	<u>94,988</u>	<u>353,168</u>	

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investment income - Bank interest receivable	2,116	2,116	2,351
	<u>2,351</u>	<u>2,351</u>	
<i>Total 2020</i>	<u>2,351</u>	<u>2,351</u>	

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Training and education	347,364	115,978	463,342	699,070
<i>Total 2020</i>	<i>604,082</i>	<i>94,988</i>	<i>699,070</i>	

7. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Training and education	96,654	366,688	463,342	699,070
<i>Total 2020</i>	<i>214,676</i>	<i>484,394</i>	<i>699,070</i>	

Analysis of direct costs

	Training and education 2021 £	Total funds 2021 £	Total funds 2020 £
Trainer costs	18,000	18,000	56,927
Venue costs	240	240	26,176
Project costs	27,111	27,111	73,056
Other costs	51,303	51,303	58,517
	<i>96,654</i>	<i>96,654</i>	<i>214,676</i>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Training and education 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	287,168	287,168	370,969
Depreciation	4,622	4,622	5,483
General office costs	69,435	69,435	97,053
Governance costs	5,463	5,463	10,889
	<u>366,688</u>	<u>366,688</u>	<u>484,394</u>
<i>Total 2020</i>	<u>484,394</u>	<u>484,394</u>	

8. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	<u>4,100</u>	<u>3,950</u>

9. Staff costs

	2021 £	2020 £
Wages and salaries	260,611	333,471
Social security costs	19,226	28,170
Contribution to defined contribution pension schemes	7,331	9,328
	<u>287,168</u>	<u>370,969</u>

Redundancy costs of £14,396 were incurred and paid during the year and included within the above figures.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

9. Staff costs (continued)

The average number of persons employed by the Company during the year was as follows:

	2021 No.	2020 No.
Average number of employees	11	13

The average headcount expressed as full-time equivalents was:

	2021 No.	2020 No.
Number of staff	6	9

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021 No.	2020 No.
In the band £60,001 - £70,000	-	1

The remuneration paid to key management personnel during the year amounted to £57,249 (2020: £67,355).

10. Trustees' remuneration and expenses

All trustees give their time freely and no trustee remuneration was paid in the year for acting as a trustee. Two trustees are also trainers and have been remunerated for their work as trainers in accordance with SAPERE's terms and conditions applicable to all trainers. The amounts paid during the year are £1,125 (2020: £9,330). The articles of SAPERE permit trustees to enter into a contract for the provision of services under certain circumstances provided for in the articles. The trustees have considered the issue of having trainers as trustees and are satisfied that it would be in the best interest of the charity for the services to be provided by those trainers who are also trustees, because it is of great benefit to the charity to have trustees who are directly involved in the delivery of training and can bring that expertise to the board. The trustees are satisfied that the arrangements comply with sections 185-188 of the Charities Act 2011.

During the year the value of expenses reimbursed to the trustees was £125 (2020: £546).

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

11. Intangible assets

	Website and database £
Cost	
At 1 September 2020	29,012
Additions	4,920
At 31 August 2021	33,932
Amortisation	
At 1 September 2020	22,545
Charge for the year	2,295
At 31 August 2021	24,840
Net book value	
At 31 August 2021	9,092
At 31 August 2020	6,467

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

12. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 September 2020	28,608
Disposals	(14,161)
At 31 August 2021	<u>14,447</u>
Depreciation	
At 1 September 2020	23,781
Charge for the year	2,327
On disposals	(14,024)
At 31 August 2021	<u>12,084</u>
Net book value	
At 31 August 2021	<u>2,363</u>
At 31 August 2020	<u>4,827</u>

13. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	34,164	32,240
Other debtors	119	786
Prepayments and accrued income	5,637	12,119
	<u>39,920</u>	<u>45,145</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

14. Creditors: Amounts falling due within one year

	2021 £	2020 £
Bank loans	50,000	-
Trade creditors	5,767	11,393
Other taxation and social security	1,835	7,720
Other creditors	17,497	29,185
Accruals and deferred income	375,686	317,837
	<u>450,785</u>	<u>366,135</u>

The bank loan is due to be repaid within one year and incurs no interest, so no interest is accrued on the loan.

Of the total deferred income of £493,004 (2020: £461,209), £255,999 (2020: £295,291) is unrestricted and £237,005 (2020: £165,918) is restricted.

Deferred income includes £363,328 in relation to income received for training and conferences to be held in 2021-22 shown within amounts falling due within one year and £129,675 in respect of future years shown as amounts falling due after more than one year (Note 15).

	2021 £	2020 £
Deferred Income at 1 September 2020	461,208	323,321
Resources deferred during the year	320,021	375,666
Amounts released from previous periods	(288,225)	(237,779)
	<u>493,004</u>	<u>461,208</u>

15. Creditors: Amounts falling due after more than one year

	2021 £	2020 £
Accruals and deferred income	<u>129,675</u>	<u>172,983</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

16. Statement of funds

Statement of funds - current year

	Balance at 1 September 2020 £	Income £	Expenditure £	Balance at 31 August 2021 £
Unrestricted funds				
General Funds	111,297	299,406	(347,364)	63,339
Restricted funds				
Peter Sowerby Project	-	15,095	(15,095)	-
EEF Project Grant 2017-2020	-	72,275	(72,275)	-
Welsh Government	-	24,640	(24,640)	-
World Templeton Project	-	3,968	(3,968)	-
	-	115,978	(115,978)	-
Total of funds	111,297	415,384	(463,342)	63,339

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 September 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2020 £</i>
Unrestricted funds				
General Funds - all funds	374,565	340,814	(604,082)	111,297
Restricted funds				
Peter Sowerby Project	-	9,465	(9,465)	-
Allen & Overy PRU Project	-	1,411	(1,411)	-
EEF Project Grant 2017-2020	-	81,862	(81,862)	-
Welsh Government	-	2,250	(2,250)	-
	-	94,988	(94,988)	-
Total of funds	374,565	435,802	(699,070)	111,297

The Education Endowment Foundation (EEF) projects are evaluating the effectiveness of P4C in schools.

The Welsh Government is supporting the P4C in schools to help address hate crime.

The Peter Sowerby project part-funds 12 schools in North Yorkshire doing the Going for Gold programme.

Allen & Overy is funding P4C in London East Alternative Provision.

For further detail, please see the Trustees' Annual Report.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

17. Summary of funds

Summary of funds - current year

	Balance at 1 September 2020 £	Income £	Expenditure £	Balance at 31 August 2021 £
General funds	111,297	299,406	(347,364)	63,339
Restricted funds	-	115,978	(115,978)	-
	<u>111,297</u>	<u>415,384</u>	<u>(463,342)</u>	<u>63,339</u>

Summary of funds - prior year

	Balance at 1 September 2019 £	Income £	Expenditure £	Balance at 31 August 2020 £
General funds	374,565	340,814	(604,082)	111,297
Restricted funds	-	94,988	(94,988)	-
	<u>374,565</u>	<u>435,802</u>	<u>(699,070)</u>	<u>111,297</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	2,363	2,363
Intangible fixed assets	9,092	9,092
Current assets	632,344	632,344
Creditors due within one year	(450,785)	(450,785)
Creditors due in more than one year	(129,675)	(129,675)
Total	<u>63,339</u>	<u>63,339</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	4,827	-	4,827
Intangible fixed assets	6,467	-	6,467
Current assets	473,204	165,917	639,121
Creditors due within one year	(261,506)	(104,629)	(366,135)
Creditors due in more than one year	(111,695)	(61,288)	(172,983)
Total	111,297	-	111,297

19. Operating lease commitments

At 31 August 2021 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Within 1 year	3,979	4,631
Between 1 and 5 years	-	3,979
	3,979	8,610

20. Related party transactions

There have been no related party transactions during the year other than those set out in Note 10.