

# ACTION TUTORING



**Action Tutoring Ltd**

## **Annual Report and Financial Statements for the year ended 31st August 2022**

**Registered charity Number 1147175  
Company Number 08105978**

**Registered Office: Action Tutoring, The Dock, Tobacco Quay, Wapping Lane, London E1W 2SF**

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## TRUSTEES' REPORT

### From the Chair

2021-22 was another milestone year for Action Tutoring. We supported the highest number of pupils in our history, 6,159, and we celebrated ten years of being officially registered as a charity. Over this decade the charity has helped over 26,000 disadvantaged pupils thanks to the generosity of over 9,000 volunteer tutors. Our ten year celebrations included an event in parliament, kindly hosted by Alex Norris, MP, attended by headteachers, volunteers, funders, staff, sector partners and policy makers.

Although the biggest disruptions of school closures thankfully didn't reoccur during 2021-22, Covid still caused widespread disruption through high levels of pupil and teacher absences. This impact was seen in attendance of our tutoring sessions as well. Despite this disruption, we are thrilled that our results continue to show strong evidence of the impact our programme has, whether online or face to face tutoring.

We continued to advocate for the National Tutoring Programme (NTP) to be extended beyond 2024, implementing recommendations to improve its impact, and become a lasting feature of the education system. We believe this powerful intervention can have a meaningful impact on closing the attainment gap and improving the life chances of hundreds of thousands of disadvantaged young people across the country. In particular, we were delighted to partner with the Centre for Education and Youth on their report, [\*'Levelling Up Tutoring.'\*](#)

Finally, in May 2022, we were thrilled to have been shortlisted to the final three for the Civil Society Charity Awards (education and training category). We were recognised for our response to the Covid pandemic and our impact on the education of young people facing disadvantage.

As we enter another turbulent year for our pupils, schools and society we remain focused and determined to deliver our mission to tackle the attainment gap and enable pupils facing disadvantage to make meaningful academic progress, opening doors to future opportunities.

Peter Baines, *Chair of Trustees, November 2022*



Speakers at the 10th anniversary parliament event: Lucy Walker Collins (Headteacher), Ranjit Matharu (Action Tutoring volunteer), Andy Ratcliffe (Trustee), Peter Baines (Chair of Trustees), Susannah Hardyman (CEO and Founder)

## Charitable aims and objectives

Action Tutoring aims to support pupils from disadvantaged backgrounds to achieve a meaningful level of academic attainment, with a view to enabling them to progress to further education, employment or training. It does this by providing high-quality volunteer tutors to work with pupils, increasing their subject knowledge, confidence and study skills.

Action Tutoring seeks to tackle socio-economic disadvantage by making the benefits of tuition more widely accessible, and to enable more young people to reach their potential in life, regardless of their background.

The charity's aims are to support people in education through:

- The provision of tutors to provide academic support to pupils preparing for exams or transitioning to secondary school;
- Partnerships with schools; and
- The encouragement of pupils, raising aspirations and confidence in addition to academic support.

Action Tutoring works in partnership with non-selective state primary and secondary schools where a higher than average percentage of pupils are eligible for Pupil Premium funding.

Within those schools, Action Tutoring specifically supports the following groups:

Primary schools	Secondary schools
<ul style="list-style-type: none"><li>• Pupils eligible for Pupil Premium<sup>1</sup> funding or pupils who might otherwise be considered disadvantaged.</li><li>• Year 5 and Year 6 pupils preparing for their English and maths SATs.</li><li>• Pupils at risk of leaving school not reaching national standards in either or both subjects.</li></ul>	<ul style="list-style-type: none"><li>• Pupils eligible for Pupil Premium funding or pupils who might otherwise be considered disadvantaged.</li><li>• Year 10 and Year 11 pupils preparing for their English and maths GCSEs and Year 7 pupils transitioning from primary school.</li><li>• Pupils on the grade 4<sup>2</sup> borderline at GCSE who are at risk of leaving school without basic qualifications, especially in English and maths.</li></ul>

Through the provision of tutoring Action Tutoring aims to achieve the following:

- |  |  |
|--|--|
| <ul style="list-style-type: none"><li>• Increase the number of pupils leaving primary school reaching national</li></ul> | <ul style="list-style-type: none"><li>• Increase the number of pupils leaving secondary school with a minimum of</li></ul> |
|--|--|

<sup>1</sup> This includes all pupils who have been eligible for Free School Meals (FSM) in the last six years.

<sup>2</sup> In 2016-17 the GCSE grading system changed to 9-1, with the new standard 'pass' grades set at a grade 4.

standards in English and maths.

- Increase pupils' confidence, study skills and aspirations.
- Ensure pupils start secondary school on a firm footing and with the best possible chance of going on to achieve in their GCSEs.

five strong GCSEs (grade 4 or 5), including English and maths.

- Increase the number of pupils going on to further education, employment or training as a result of leaving school with basic GCSE qualifications.
- Increase pupils' confidence, study skills and aspirations.

## Delivery of aims and objectives

Action Tutoring's programmes are delivered in partnership with schools. A 'block' of tutoring is composed of 10-20 weeks of hour-long sessions with a high-quality volunteer tutor. The schools are responsible for identifying the pupils to take part in the programme and the selection is discussed with Action Tutoring to ensure it corresponds with the charity's guidelines.

Action Tutoring recruits high-quality volunteer tutors, who volunteer for a minimum of an hour a week for a block, at one of the charity's partner schools or on an online programme. All volunteers attend an online training and induction session, prior to beginning their tutoring, and complete a DBS check. Tutors supporting online complete an additional training module. Volunteer tutors come from a wide range of backgrounds including, but not limited to, university students, corporate employees and retired professionals.

All Action Tutoring volunteers must meet the organisation's minimum requirements for academic achievements and skills developed: educated to degree level or studying towards a degree, B or above at A Level in the subject they wish to tutor (or a close equivalent), evidence of strong communication skills and some experience of working with young people or a strong understanding of the skills needed to work with young people.

Action Tutoring provides carefully structured resources for volunteer tutors, tailored to the curriculum and the delivery medium, that can be adapted to the needs of individual pupils. Quality assuring the delivery of the tutoring sessions, resources, volunteer training and ongoing support is a key priority for the charity. Alongside this, robust impact measurement and evaluation is paramount. This is done in a number of ways: including carrying out baseline and progress assessments with pupils, which also help to inform key subject areas to focus tutoring on; and data sharing and analysis with partner schools including the grades pupils are currently working at and eventual SAT or GCSE results.

The Senior Management Team and Trustees review the aims and activities of the charity each year to ensure that every area of the work it carries out benefits those the charity seeks to help.

The Trustees confirm they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the Charity Commission general guidance on public benefit.



## How Action Tutoring's activity delivers public benefit

Action Tutoring provides the opportunity for disadvantaged young people to benefit from small group tuition, of ideally three pupils or less, to increase their academic performance, study skills and confidence. It aims to equip pupils to leave school with the grades necessary to either excel at secondary school or to go on to further education, employment or training on leaving school, with the intention of breaking the cycle of poverty and enabling them to contribute to society.

Action Tutoring partners with schools with a higher than average percentage of pupils eligible for Pupil Premium funding, to ensure that the support is getting to the most disadvantaged young people. Schools are then asked to particularly prioritise giving places on the programme to their Pupil Premium pupils.

Action Tutoring supports pupils by providing them with a volunteer tutor who will work within Action Tutoring's resources framework, to deliver personal tutorials relevant to their pupil's needs. Pupils referred to Action Tutoring will be at risk of leaving secondary school without basic GCSE qualifications or at risk of leaving primary school without reaching national standards, and would not otherwise have access to private tutoring to support them in their education.

### Summary of activity

In 2021-22, Action Tutoring's operations supported pupils located across nine cities and areas. Tutoring was delivered in person and online from volunteer tutors across England, Scotland and Wales.

Below is a summary of the total number of sessions delivered, pupils supported and tutors volunteering in 2021-22:

Region	Total tutors*	Total pupils*	Total sessions (pupil perspective)	Total session (tutor perspective)
Birmingham	142	Secondary: 130 Primary: 419	Secondary: 1,194 Primary: 4,794	1,468
Bristol	230	Secondary: 393 Primary: 344	Secondary: 3,036 Primary: 4,040	2,844
Chester	17	Secondary: 136 Primary: 202	Secondary: 775 Primary: 2,689	204
Liverpool	76	Secondary: 421 Primary: 52	Secondary: 2,844 Primary: 628	887
London	960	Secondary: 1,009 Primary: 1,424	Secondary: 8,619 Primary: 24,172	13,369
Newcastle	127	Secondary: 107 Primary: 332	Secondary: 859 Primary: 3,812	1,464

Nottingham	94	Secondary: 281 Primary: 110	Secondary: 2,274 Primary: 1,123	995
Sheffield	125	Secondary: 332 Primary: 0	Secondary: 2,647 Primary: 0	1,406
Sussex	73	Secondary: 255 Primary: 143	Secondary: 2,646 Primary: 1,348	1,076
Non-AT Region	500	Secondary: 69 Primary: 0	Secondary: 362 Primary: 0	7,122
<b>Total</b>	<b>2,344</b>	Secondary: 3,133 Primary: 3,026 <b>Total: 6,159</b>	Secondary: 25,256 Primary: 42,606 <b>Total: 67,862</b>	<b>Total: 30,835</b>

\*attended/received at least one session this academic year.

Action Tutoring's programmes are delivered in 'blocks' in partnership with schools. A 'block' of tutoring is composed of 10-20 weeks of hour-long sessions delivered at the same time every week.

Each programme consists of approximately 8-10 high-quality volunteer tutors working with up to 20 pupils for a term. In 2021-20 most schools opted to run two 'blocks' of tutoring over the course of the year. Unlike in 2020-21, schools remained open for the whole academic year in 2021-22 however Covid still caused disruption through high levels of pupil and teacher absences.

Whilst attracting new volunteers will always need to be a priority, ultimately the charity wants to encourage people to remain as volunteers, reducing the need for continued recruitment over time. In addition to doing more than one term of tutoring, some volunteers also volunteered on more than one programme during the same term. The majority of the primary school programmes ran before working hours, providing a viable volunteering option for many of the corporate volunteers who work full time.

Of those pupils supported, 69% were eligible for Pupil Premium funding (have received Free School Meals in the last six years). This is from data returned for 99% of the pupils the charity supported. Action Tutoring works closely with schools to ensure that non Pupil Premium pupils taking part in the programme would not be benefitting from private tutoring elsewhere. For 2022-23, the charity is introducing an 'exceptions criteria', to more closely track the reasons pupils would be eligible for tutoring support beyond the Pupil Premium.

Of the primary school pupils supported, 75% were working towards or much lower than expected standard in their year group. Of the secondary school pupils supported, 73% began the programme working between grades 3 to 4.

## Impact



*"I felt a little bit nervous before I started because it was a new thing with a new person. Now, I feel really good. It's really helped me learn maths. I wasn't really sure about the maths before because it was really tricky but when I did Action Tutoring it helped my level.*

*It's particularly helped me with column addition and taking away. I was confused with that before but I've really improved.*

*In my maths class at school I was on challenge one, but I've moved onto challenge two, and once I even moved up to challenge three which is the hardest challenge! I tried it and I really liked it. I think it was my tutor that was helping."*

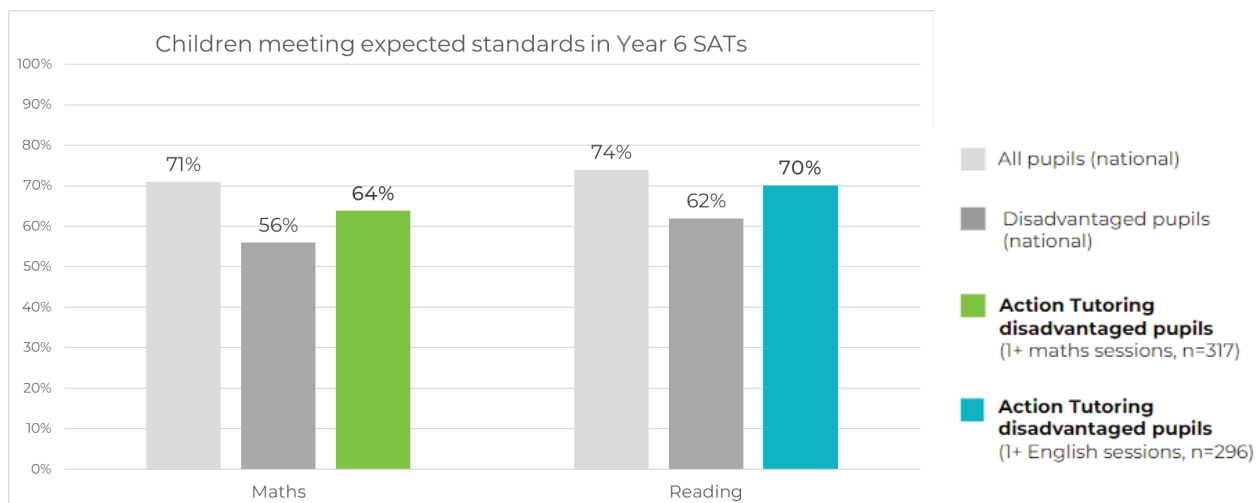
Skyanna, Year 5 pupil, Pakeman Primary School, London

## SATs results 2020-21

Key Stage 2 SATs took place in May 2022 for Year 6 pupils for the first time since 2019, following two years of disruption caused by the pandemic. National results show that while the pandemic has negatively affected all children, disadvantaged children have had their learning hit the hardest. Nationally the percentage of Year 6 children achieving expected standards in all of reading, writing and maths in 2022 was 59% — a drop of 6% compared to 2019. The difference in overall attainment between disadvantaged and non-disadvantaged pupils increased by 23 percentage points.

The charity's analysis shows that pupils supported by Action Tutoring were more likely to achieve the expected standards than other disadvantaged pupils across the country — by 8% in maths and 8% in reading.



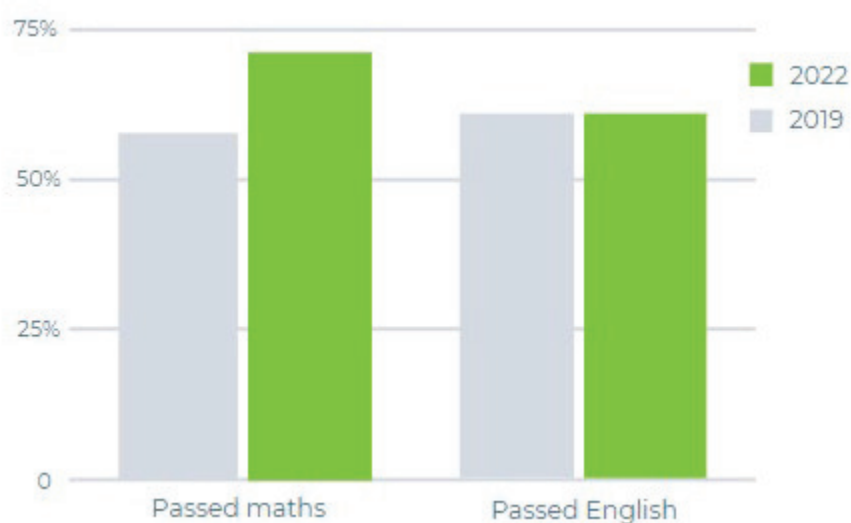


## GCSE results 2020-21

Key Stage 4 formal GCSE examinations took place in summer 2022 for Year 11 pupils, for the first time since 2019. For the previous two years Year 11 pupils' academic progress was assessed by their teachers who awarded their grades. Adjustments were made to exams to account for the negative effect of school closures and the pandemic on pupils' learning. The GCSE disadvantage gap index has widened and is now the largest it has been in ten years.

The charity's analysis shows that 61% of disadvantaged pupils passed their English GCSE after attending 10 or more English sessions with Action Tutoring. **This matches Action Tutoring's pass rate for the same group in 2019.**

72% of disadvantaged pupils passed in maths after attending at least 10 maths sessions. **This exceeds Action Tutoring's pass rate for the same group in 2019.**



After 10 sessions, pupils in Action Tutoring's target population made enough progress to secure a grade 4 in their tutored subject. On average, these pupils made progress of 0.9 grades in English and 0.7 grades in maths. Pupils starting at lower grades made more progress on average than those starting at higher ones.

Pupils who also had sessions in Year 10 were more likely to pass in that subject at GCSE, when compared to other Action Tutoring pupils — over 8% more likely in English and nearly 18% more likely in maths.

These SATs and GCSE results are all the more significant considering the attainment gap between pupils facing disadvantage and their better-off peers has widened to its largest level in 10 years.

## **Volunteer, pupil and teacher feedback 2021-22**

### **Pupils**

Pupils were asked to answer the statements below with a number where 1 is 'Definitely not' and 10 is 'Yes, definitely'. The average scores, based on 1,432 survey responses, are shown below:

- 'My tutor(s) are able to explain the subject to me clearly.' Average score of 8.0
- 'Would you recommend the tutoring sessions to a friend who needs help in English or maths?' Average score of 7.9
- 'My confidence in the subject has increased because of tutoring.' Average score of 7.0

### **Tutors**

Tutors were asked to answer the statements below with a number where 1 is 'Definitely not' and 10 is 'Yes, definitely'. The average scores, from a small sample size of survey responses, are shown below:

- 'Would you recommend volunteering with Action Tutoring to a friend or colleague?' Average score of 9.1
- 'Action Tutoring communicates updates and information clearly.' Average score of 9.0
- 'Volunteering with Action Tutoring is helping me develop new skills or improve existing ones.' Average score of 8.9
- 'The Action Tutoring workbooks/online tutoring resources are helping me deliver effective sessions.' Average score of 8.8
- 'Volunteering with Action Tutoring is having a positive impact on my mental health.' Average score of 8.3

### **Teachers**

Teachers were asked to answer the statements below with a number where 1 is 'Definitely not' and 10 is 'Yes, definitely'. The average scores, based on 35 survey responses, are shown below:

- 'The Action Tutoring staff leading the delivery of the programme are well organised.' Average score of 9.8
- 'Based on your experience, would you recommend Action Tutoring to another school?' Average score of 9.7
- 'Action Tutoring's programme offers good value for money.' Average score of 9.4
- 'Action Tutoring has an overall positive impact on our pupils.' Average score of 9.1

- 'Most of the volunteer tutors communicate effectively with pupils during sessions.' Average score of 9.1
- 'Most of the pupils are increasing in confidence from taking part in the tutoring programme.' Average score of 8.3
- 'The Action Tutoring workbooks are effective in helping prepare the pupils for exams.' Average score of 8.2

## Volunteer tutor demographics

In 2021-22 volunteer tutors were recruited from a wide range of sources. All tutors are expected to:

- Have achieved a grade B or above at A Level (or equivalent qualification) in the subject they wished to tutor or demonstrate sufficient knowledge in the subject.
- Be studying for or have earned a degree.
- Demonstrate strong communication skills.
- Demonstrate experience or interest in working with young people.

Action Tutoring's active volunteer tutors who delivered one or more sessions in 2021-22 came from the following main groups:

- 45% employed (working full or part time).
- 30% university students (postgrad or undergrad).
- 12% retired professionals.
- 13% not currently in employment or selected 'other' under occupation.



*"The topics that you do in tutoring help you understand, and if you didn't understand, they go back and go through it."*

*"In class you can only get a certain amount because there's a lot of people. In small groups you can understand things better."*

*"I put effort into my tutoring sessions because I didn't want to see myself fail, and now I feel great."*

*"I'm going to sixth form but I need to decide which subject - I want to do something to do with science."*

Fajana, Year 11 pupil, St. Saviour's and St. Olave's School, London

## Additional activity

In autumn 2021 Action Tutoring was approved by the National Tutoring Programme (NTP) as an official Tuition Partner for a further three academic years (2021-24). The charity's core focus over the academic year was on delivery, supporting the highest number of pupils in its history, in a crucial period where formal exams were sat by pupils for the first time since 2019.

The charity continued to refine its online delivery, as well as its training and development for its volunteer tutors. It worked closely with schools as Covid posed further disruption with high absences from pupils and teachers. Additionally Action Tutoring introduced a new format of delivery - virtual programmes. In this model, pupils log in to the session from school and Action Tutoring staff and volunteers both support them remotely. This has made tutoring even more accessible, allowing the charity to reach regions in more rural locations outside of its main urban centres.

In November 2021 Action Tutoring launched its refreshed brand. The changes were made to reflect the charity today and ensure it remains relevant to anyone who interacts with it. The updated logo features the infinity symbol which represents the infinite potential of the young people the charity supports, its volunteers and its partner schools. The icon also represents the continuous cycle of giving back.

Throughout the year Action Tutoring advocated for the continued support and embedding of the NTP. The charity is deeply invested in its success. It has strong evidence that tutoring works, and the NTP presents an unparalleled opportunity to reach more pupils facing disadvantage, who simply can't afford to miss out on the support.

In order to ensure it leaves a lasting legacy and all stakeholders remain committed to its success, Action Tutoring has, alongside a number of other organisations, been campaigning for improvements to be made to the programme. These recommendations include Pupil Premium targets being reinstated, funding being increased, and reversing plans for subsidy reductions in 2023-24.

The charity added its backing to a number of reports which advocated for these changes to the NTP and was delighted to partner with the Centre for Education and Youth on their report, '[Levelling Up Tutoring](#)'. Action Tutoring's advocacy work also included the opportunity to meet with the Department for Education and engage with the Number 10 Delivery Unit to further reflect on the future of tutoring and the NTP.

In April 2022 the charity won the Rising Leader award in the 2022 "Headspace for Work" Mindful Workplace Awards and in May 2022, Action Tutoring was shortlisted to the final three for the Civil Society Charity Awards (education and training category). In recognition of its response to the Covid pandemic and impact on the education of young people facing disadvantage.

Also in May 2022 the charity celebrated ten years since it registered as a charity. It marked the occasion with a number of activities including a celebration event in parliament hosted by Alex Norris MP and with a guest keynote message from the Children's Commissioner, Dame Rachel de Souza.

*"Action Tutoring has been by far the best tutoring company we have worked with. The programmes are well organised and align with the school without adding additional pressures or constraints.*

*We have seen direct impact for both our Year 7 and 11 cohorts, with significant progress in both maths and English. We look forward to working with them again next year!"*

Deputy Principle, Nottingham

Further analysis from Action Tutoring's activities in 2021-22 will be available in the Impact Report, released later in the 2022-23 academic year.

## Fundraising activity

The total income for the year was £2,588,176. This represents an increase in income by 4.8% on 2020-21.

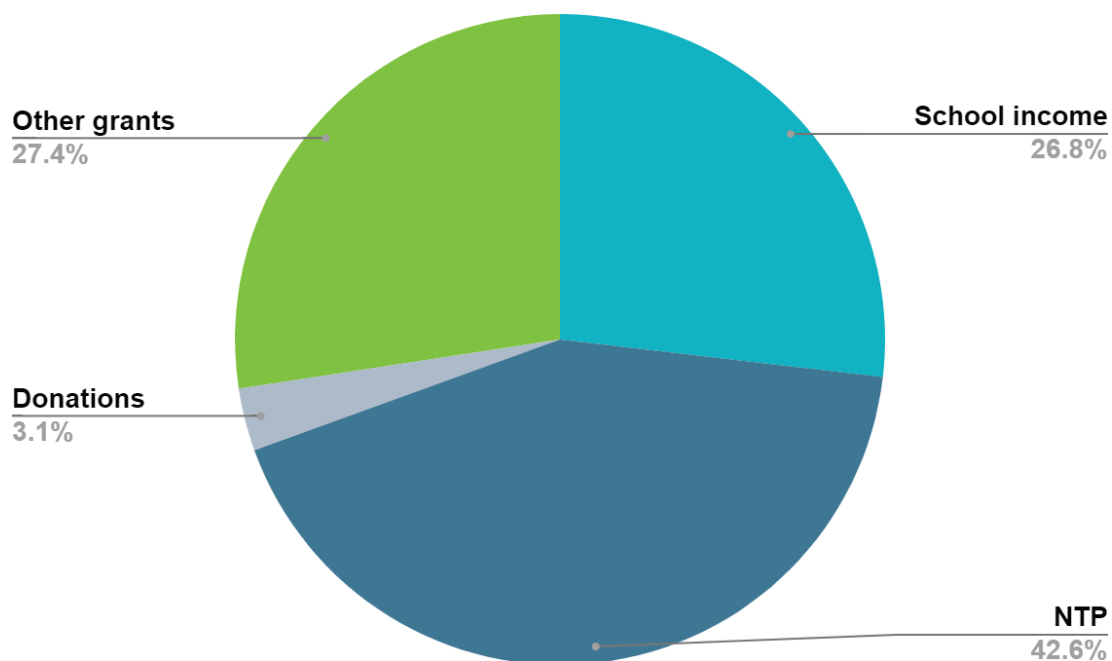
Schools were asked to pay a contribution per block of tutoring. Total school income for the year came to £694,598. The income from schools covered 26.3% of the charity's outgoings.

In 2021-22 Action Tutoring received £1,102,978 in income from charitable activities through the National Tutoring Programme (NTP) which covered 70% of the cost of NTP funded programmes.

£80,779 was received in donations, including through participation in mass fundraising events. Grant income (excluding the NTP) for 2021-22 came to £709,444, an increase of £368,087 on the previous year. New funders during this period included Direct Line Group, Barclays, Woodward Charitable Trust, The Grace Trust, AllianceBernstein, Heilbronn Institute for Mathematical Research, DAC Beachcroft and the Livingsbridge Foundation.



## Breakdown of income (2021-22)



No professional fundraisers were used in 2021-22 and Action Tutoring has not received any complaints regarding its fundraising activities. All fundraising is carried out by the Chief Executive Officer and the Fundraising Manager, supported by other staff. The charity has not yet signed up to any voluntary codes of conduct regarding fundraising. This decision was taken by the Board on the basis that public donations make up such a tiny proportion of our overall income. We will, however, keep this under regular review and may sign up to the voluntary codes of conduct in the future should there be an increase in the amount of public donations we receive. We always ensure that we conduct all our fundraising activities in a professional way in line with our values.

## Funders

Action Tutoring is incredibly grateful to the following grant and donation providers for the generous support they gave in 2021-22:

- Allan & Gill Gray Philanthropies
- Allen & Overy Foundation
- AllianceBernstein
- Barclays
- Centerbridge
- DAC Beachcroft
- Direct Line Group
- EQ Foundation
- Fidelity Foundation
- Heilbronn Institute for Mathematical Research
- Impetus
- Livingbridge Foundation

- The Grace Trust
- Westminster Foundation
- Woodward Charitable Trust
- Worshipful Company of Insurers.

## Donations

- The Orp Foundation
- KPMG
- Silver Lake
- Drag Con Ser Ltd.

In addition, Action Tutoring is grateful to the individuals who supported the charity with donations, and to those who undertook fundraising events throughout the year.

*"It is enormously satisfying to help pupils achieve their true potential. I feel that this is also a way of contributing to the country as a whole, because these young people will stand a better chance of getting jobs when they leave school.*

*Tutoring can be challenging, but Action Tutoring provides useful training and support, including discussions with other tutors. I particularly value the practical one-to-one support from my programme coordinator."*

Volunteer maths tutor, Scotland

The funds from Impetus and Centerbridge, EQ Foundation, Barclays, Livingbridge Foundation, The Grace Trust, Direct Line Group, Woodward Charitable Trust were unrestricted and contributed to the core running costs, which are vital for the charity to operate and deliver. Restricted funds contributed towards specific projects, including development of the online delivery model; delivery in certain geographic locations and production of tangible items including printing of tutoring workbooks for pupils and volunteers.

Action Tutoring and charity supporters participated in a number of fundraising activities this year including the Big Give Christmas Challenge, the Great Birmingham Run, Hackney Half Marathon, London 10K and the Edinburgh Marathon, raising over £7,000.

Action Tutoring now also accepts cryptocurrency donations. As part of its ten-year anniversary celebrations it held a funder breakfast event in June. The charity would like to thank DAC Beachcroft for generously hosting the event which engaged existing, former and new funders of the charity.

## Financial review

The total income for the year was £2,588,176. This consisted of school contributions, grants, donations, and investment income.

The total expenditure for the year was £2,642,591 leading to a net deficit of £54,415.

Expenditure included the following:

- Staff salaries, national insurance contributions and pensions.
- Volunteer tutor costs; including production of tutoring resources, DBS checks and travel expenses.
- Advertising, marketing and promotions; particularly to recruit volunteer tutors and to target new partner schools.
- Online programme delivery and management.
- Office costs, including rent, rates and insurance.
- Professional fees, including audit and bookkeeping fees.

Please see Action Tutoring's Financial Statements 2021-22, from page 26 for further information.

## Reserves policy

The charity's policy is to hold reserves for the purpose of protecting the work of the charity in the short term, should funding targets not be met or if the charity should need to cease or curtail its activities. At the end of the 2021-22 financial year, Action Tutoring held £736,683 of unrestricted funds in its reserves and the sum of £833,091 in designated funds. The designated funds are held as Action Tutoring is currently in receipt of a large government grant for the National Tutoring Programme which will gradually reduce between 2022-23 and 2024-25 and the charity's designated funds will help protect against this forecast reduction in funding and the need for increased reserves in future years as its delivery income decreases as a proportion of its overall funding.

It is the policy of the charity to maintain reserves equal to at least three months of full costs or nine months of net costs (minus delivery income which currently includes school income and the National Tutoring Programme funding), whichever is the larger. The reserves policy has been met in 2021-22. The reserves policy is reviewed annually where specific factors affecting the level of reserves are looked at, primarily contractual obligations for employees, with changes being made as necessary.

## Going concern

Action Tutoring has been selected as a National Tutoring Programme (NTP) Tuition Provider for a third year, which provides access to significant additional funding to deliver programmes in the 2022-23 academic year. Action Tutoring has been successfully running an online tutoring offer as well as returning to face to face delivery post-pandemic. Based on the work done, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason the Trustees continue to adopt the going concern basis in preparing the financial statements.

## Structure, governance and management

Action Tutoring is a charitable company limited by guarantee, incorporated in May 2012 and registered as a charity in May 2012. 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.

### The Board

There is a highly experienced and dedicated board led by the Chair. The Board meets at least four times each year in addition to holding an annual strategy meeting. We have two sub committees, the Audit, Finance and Risk Committee and the HR Committee. The sub-committees meet at least twice per year and report back to the full Board. Remuneration is approved by the Trustees as part of the annual budget process.

Trustees keep up-to-date with charity regulation through reports from the Senior Management Team, which are presented as part of the main agenda in the Trustee meetings on a quarterly basis.

Trustees attend relevant training and are expected to share knowledge and best practice at Trustee meetings.

The charity has no subsidiaries and there were no related party transactions during the year. The Trustees give their time voluntarily.

### Recruitment and training of Trustees

The recruitment of Trustees is carried out primarily through external recruitment including advertising on external sites and using a recruitment agency (Peridot Partners), nominations from within the current Board and wider recommendation from other stakeholders, including schools and funders. In order to assess their personal competence and independence, a skills audit is conducted to measure their suitability for any vacancies on the Board. Appointments are made by a vote of the existing members, following an interview process and recommendation from the interview panel.

Mark Shadrack and Andy Ratcliffe joined the Board in December 2021. Richard Aked resigned from the Board, after nine years of service, in spring 2022. Action Tutoring is currently recruiting for a new fundraising trustee (October 2022).

### Senior management

Responsibility for day-to-day operations and the leadership of the staff and volunteer team is delegated to the Senior Management Team, led by the Chief Executive Officer. The team is responsible for all day-to-day decisions affecting the charity. Decisions of a strategic or directional nature, including the employment of the senior staff, remain the responsibility of the Trustees. The Trustees are ultimately responsible for setting and approving remuneration of senior management and other staff.

In 2021-22 the work of Action Tutoring was carried out by 73 paid staff and 2,345 volunteer tutors.

## Remuneration

As a charity, we aim to deliver maximum impact to our beneficiaries. To do this successfully means balancing two main needs. The need to ensure value for money in everything we do, including how we pay our staff and the need to attract and retain people with the leadership, experience, knowledge and skills required to deliver our programmes to a consistently high standard. Ensuring that we have a competitive reward offering is one of the ways in which we secure the services of highly competent people able to deliver our mission.

Our Trustees are responsible for approving inflationary pay awards and the overall salary budget is approved as part of the budget cycle.

Pay is an important part of our overall reward package. Reflective of our organisational values, decisions around pay are based on the following principles:

- Ensuring that we maximise our impact by recruiting the best people
- Demonstrating integrity and equity and making evidenced based decisions on pay awards
- Benchmarking against similar organisations within the sector to ensure the salaries we offer are competitive.

We do not operate a performance-based pay system and we do not make bonus payments.

## Risk assessment

The Trustees of Action Tutoring are responsible for the management of the risks faced by the charity. Detailed consideration of risk is delegated to the Senior Management Team. Risks are identified annually and are monitored and controlled on an ongoing basis. The Trustees are satisfied that all major risks have been reviewed and procedures put in place to mitigate against those risks. Whilst procedures can mitigate against major risks, the Trustees cannot provide absolute assurance against those risks.

The strategic risks and the associated mitigation plans are reviewed by the Audit, Finance and Risk Committee and then by the full Board. The senior management team is responsible for executing the agreed mitigation plans, and risks and actions are reviewed regularly. If new strategic risks are identified, they are added to the register, while risks which are no longer considered to be strategic are removed from the register. The current strategic risks and an outline of the mitigation plans are summarised below:



## Key Risks and Mitigation Plans

Risk	Outline of Mitigation plan
Risk to demand for our programmes and longer-term funding caused by: Significant pressure on school budgets, decrease in NTP funding, increase in applications from other charities to grant makers.	<ul style="list-style-type: none"> <li>• Continue tight internal budget control and ensuring the profile of the staff team matches the delivery need</li> <li>• Capacity in fundraising team has been increased to help increase funding from other sources</li> <li>• Continue with advocacy work to argue for increase in school funding and longer-term continuation of NTP funding</li> <li>• Continued application of tight credit control procedures</li> <li>• Offering more school discounts, using grant income to fund these</li> <li>• Recent appointment of new Trustee with specific fundraising expertise to help support staff team work in this area</li> </ul>
External environment leads to a reduction in volunteer sign ups so programmes are unable to run	<ul style="list-style-type: none"> <li>• Continue with detailed monitoring of gaps</li> <li>• Increasing advertising and word of mouth tutor recruitment</li> <li>• Continue looking at alternative delivery models and analysing impact of these</li> <li>• Capacity in marketing team has been increased and staff with capacity have been supporting with tutor recruitment on a temporary basis</li> <li>• Detailed analysis of tutor profile continues with increased targeted recruitment initiatives</li> <li>• Tutors work on more than one programme where there is a shortage of tutors</li> </ul>
Loss of key staff adversely impacts the ability to deliver strategy	<ul style="list-style-type: none"> <li>• Continue benchmarking of salaries within similar organisations</li> <li>• Work on a detailed Diversity and Inclusion strategy continues to increase loyalty</li> <li>• Succession planning for key staff is a continued focus with written procedures for each role being kept under constant review to ensure they remain relevant and up to date</li> <li>• Continue with robust recruitment and selection process to ensure high calibre staff are appointed</li> </ul>
Breach of Safeguarding procedures or appointment of a member of the team who is not suitable to work with children leads to harm of a young person and significant reputational damage	<ul style="list-style-type: none"> <li>• Robust safer recruitment procedures are in place which include stringent pre-employment/pre-engagement checks</li> <li>• Safeguarding training is mandatory for all staff and volunteers</li> <li>• Safeguarding policy and procedures are well communicated, understood and reviewed and updated in line with changes in legislation or guidance</li> <li>• Continuation of dedicated channel and email for reporting concerns</li> <li>• Continuation of good practice identified through successfully passing two external</li> </ul>

	safeguarding audits as part of the delivery of the NTP
Financial fraud or theft of personal data leads to financial and reputational damage	<ul style="list-style-type: none"> <li>• Continue to review and embed robust system of financial control and best practice and provide training to staff as needed</li> <li>• Continue to communicate policies and procedures effectively and monitor impact of these</li> <li>• Continue to embed the procedure for reporting data breaches – action taken immediately with reference to external data protection specialist</li> <li>• Access to all our systems is restricted only to those who need it and passwords are not shared.</li> <li>• Continue use of the 1password database for secure password storage</li> <li>• All staff receive training on data protection and IT policies and many of our systems can only be accessed using a two-step authentication process</li> </ul>
Change in Government policy resulting in reduction in funding for disadvantaged pupils and a drop in the demand for our programmes	<ul style="list-style-type: none"> <li>• Continue with our advocacy work to highlight the significant need of disadvantaged pupils and the attainment gap</li> <li>• Continue to produce detailed impact reports on the success and achievement of the pupils we work with</li> <li>• Continue with increased fundraising to help fund discounts for schools longer term if needed</li> </ul>

## Future plans and aims

Following a period of significant growth and change for Action Tutoring, accelerated by Covid and the arrival of the National Tutoring Programme, the charity is continuing to consolidate its work and ensure a strong platform for future growth. As the charity marked its ten year anniversary in 2022, it took the opportunity to reflect, reviewing its impact and the external environment, and refined its strategy for the next few years.

As a highly aspirational and adaptable education charity, the four main priorities over the next few years are:

**Reach:** Increasing the locations the charity works in, especially to reach more rural and coastal areas – ‘cold spots’ where finding tutors is more difficult and the attainment gap is wider. This means significantly expanding the number of schools the charity partners with, outside of its current eight regions, to ensure it’s reaching young people that really need its help and in areas where there is much less availability of tutoring programmes.

**Growth:** The attainment gap remains stubbornly wide as pupils continue to be impacted by lost learning from the pandemic. Adapting to a model that can deliver much more widely geographically gives Action Tutoring a springboard for further

growth. Since the pandemic began, the charity has demonstrated that through online delivery, it should be possible to deliver tutoring in almost any school in the country.

Action Tutoring aims to support at least 10,000 pupils a year in three years' time, rising to at least 12,000 a year in five years' time. The charity wants to step up to the challenge of the attainment gap, which new data from the DfE indicates, by the end of Year 6, is at its widest since 2012.

**Impact:** Action Tutoring is proud of the record impact it's already demonstrated over the last few years but there is further to go. The charity wants to drive efficiencies in its model to strengthen its impact and understand more about what elements make it especially effective, all building towards a large external evaluation in five years' time.

**Advocacy:** Action Tutoring's advocacy work has grown steadily since the pandemic. The charity wants to build on this inroad, using its experience and voice to ensure that there is a long-term legacy of the National Tutoring Programme (NTP) and also to ensure tutoring for disadvantaged pupils is permanently embedded in the education system to narrow the attainment gap. It will continue to grow its influence and contribution to policy-making with partners in the sector to positively shape young people's futures.

To achieve all the outlined medium to long-term strategies, collaboration, one of Action Tutoring's core values, will be critical to its success. Internally, the team will work together to optimise its unique talents to improve the operational and managerial performance of programme delivery. Beyond its workforce, the charity will work hand in hand with sector partners, funders, schools and volunteer tutors and the wider network for the collective growth of the education sector.

## **Legal and administrative details as at 31st August 2022**

### **Registered name**

Action Tutoring Ltd

### **Registered Charity Number**

1147175

### **Registered Company Number**

08105978

### **Trustee Board**

For the purposes of the Companies Act 2006, the Board of Trustees is regarded as the Board of Directors of the company. The Trustees of the company throughout the year and to the date of signing this report are as follows:

Peter Baines (Chair)  
Richard Aked (Treasurer) (resigned May 2022)  
Mark Shadrack (Treasurer) (appointed January 2022)  
Andy Ratcliffe (appointed January 2022)  
Jo Conduit-Smith  
Anna Paige  
Jatin Patel  
Susannah Hardyman

### **Senior Management**

Susannah Hardyman – Chief Executive Officer  
Jen Fox - Deputy CEO  
Heather Taylor – Director of Operations and Finance (resigned July 2022)  
Susannah French – Director of Operations and Finance (appointed August 2022)  
Adam Geach – Director of Delivery (resigned December 2021)  
Claire Read - Director of Delivery (appointed April 2022)  
Fleur Peel – Director of Marketing and Communications

### **Bankers**

HSBC, 8 Victoria Street, London, SW1 OND

### **Independent Auditors**

Goodman Jones LLP, 29-30 Fitzroy Square, Fitzrovia, London, W1T 6LQ

## Statement of Trustees' responsibilities

The Trustees (who are also directors of Action Tutoring for the purposes 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 charitable company and of the incoming and outgoing resources and application of resources, including income and expenditure of the charitable company for that period. In preparing these Financial Statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK 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 charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

## Auditors

The auditors, Goodman Jones LLP, have indicated their willingness to continue in office. The Designated Trustees will propose a motion re-appointing the auditors at a meeting of the Trustees.



This report was approved by the Trustees, and signed on their behalf by:



**Peter Baines**

Chair

Date: 16-12-22.....

# **Independent Auditors' Report to the Members of Action Tutoring Ltd**

## **Opinion**

We have audited the financial statements of Action Tutoring Ltd (the 'Charity') for the year ended 31 August 2022 set out on pages 29 to 46, which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

## **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

## Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and sector, we identified that the principal risks of non-compliance with laws and regulations related to sector regulations and unethical and prohibited business practices, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, the Charities Act 2011, Charity Commission and sector regulations, and UK Tax Legislation. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls). Appropriate audit procedures in response to these risks were carried out.

These procedures included:

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Reading minutes of meetings of those charged with governance;
- Obtaining and reading correspondence from legal and regulatory bodies including HMRC;
- Identifying and testing journal entries;
- Challenging assumptions and judgements made by management in their significant accounting estimates.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members; and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

## Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

*Goodman Jones LLP*

### **Goodman Jones LLP**

29/30 Fitzroy Square  
London  
W1T 6LQ

Date: 16-12-22 .....

Goodman Jones LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.



# STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 AUGUST 2022

		Unrestricted funds	Designated funds	Restricted funds	Total funds	Total funds
		2022	2022	2022	2022	2021
	Note	£	£	£	£	£
<b>Income from:</b>						
Donations and legacies	4	392,279	-	397,944	790,223	1,976,952
Charitable activities	5	694,598	-	1,102,978	1,797,576	491,422
Investments	6	377	-	-	377	98
<b>Total income</b>		<b>1,087,254</b>	<b>-</b>	<b>1,500,922</b>	<b>2,588,176</b>	<b>2,468,472</b>
<b>Expenditure on:</b>						
Charitable activities	7	1,083,699	-	1,558,892	2,642,591	2,154,554
<b>Total expenditure</b>		<b>1,083,699</b>	<b>-</b>	<b>1,558,892</b>	<b>2,642,591</b>	<b>2,154,554</b>
<b>Net surplus/ (deficit) before other recognised gains and losses</b>		<b>3,555</b>	<b>-</b>	<b>(57,970)</b>	<b>(54,415)</b>	<b>313,918</b>
Transfers between funds		-	-	-	-	-
<b>Net movement in funds</b>		<b>3,555</b>	<b>-</b>	<b>(57,970)</b>	<b>(54,415)</b>	<b>313,918</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		733,128	833,091	68,000	1,634,219	1,320,301
Net movement in funds		3,555	-	(57,970)	(54,415)	313,918
<b>Total funds carried forward</b>		<b>736,683</b>	<b>833,091</b>	<b>10,030</b>	<b>1,579,804</b>	<b>1,634,219</b>

The notes on pages 32 to 46 form part of these financial statements.

# ACTION TUTORING LTD

Company number: 08105978

Charity number: 1147175

## BALANCE SHEET AS AT 31 AUGUST 2022

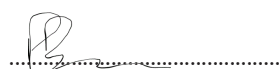
	Note	£	2022 £	£	2021 £
<b>Fixed assets</b>					
Tangible assets	10		<b>17,998</b>		40,464
<b>Current assets</b>					
Debtors	11	<b>308,916</b>		208,710	
Cash at bank and in hand		<b><u>1,325,432</u></b>		<u>1,678,639</u>	
		<b>1,634,348</b>		1,887,349	
<b>Creditors:</b> amounts falling due within one year	12	<b><u>(72,542)</u></b>		<u>(293,594)</u>	
<b>Net current assets</b>			<b><u>1,561,806</u></b>		<u>1,593,755</u>
<b>Total net assets</b>			<b><u>1,579,804</u></b>		<u>1,634,219</u>
<b>Charity Funds</b>					
Restricted funds	13		<b>10,030</b>		68,000
Unrestricted funds	13		<b>736,683</b>		733,128
Designated funds	13		<b><u>833,091</u></b>		<u>833,091</u>
<b>Total funds</b>			<b><u>1,579,804</u></b>		<u>1,634,219</u>

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

The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the Charity to obtain an audit for the period in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 144 of the Charities Act 2011.

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

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



**Peter Baines**

**Chair**

Date: 16-12-22

The notes on pages 32 to 46 form part of these financial statements.

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 AUGUST 2022

	Note	2022 £	2021 £
<b>Cash flows from operating activities:</b>			
<b>Net cash (used in)/provided by operating activities</b>	15	<u><b>(337,479)</b></u>	<u>620,063</u>
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		<u><b>(15,728)</b></u>	<u>(45,282)</u>
<b>Net cash used in investing activities</b>		<u><b>(15,728)</b></u>	<u>(45,282)</u>
<b>Change in cash and cash equivalents in the year</b>		<b>(353,207)</b>	574,781
Cash and cash equivalents brought forward		<u><b>1,678,639</b></u>	<u>1,103,858</u>
<b>Cash and cash equivalents carried forward</b>	16	<u><u><b>1,325,432</b></u></u>	<u><u>1,678,639</u></u>

The notes on pages 32 to 46 form part of these financial statements.

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

## 1. General information

Action Tutoring Ltd is a charitable company, limited by guarantee, registered in England and Wales, and whose registered office address is The Dock, Tobacco Quay, Wapping Lane, London E1W 2SF. The Charity's objects are to support the education of pupils from disadvantaged backgrounds as stated in the Trustees' Report.

## 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.

Action Tutoring Ltd 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 are prepared in sterling, the functional currency of the Charity, and rounded to the nearest £.

### 2.2 Company status

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 19. 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.

### 2.3 Going concern

The Charity receives income by way of both contracts for services and voluntary income (in the form of grants from funders and donations from individuals).

During the year, operations were affected by the Coronavirus outbreak, which forced school closures and programmes to move to online delivery, although schools have reopened and the Charity has adapted some programmes to be suitably run online. Additionally, as referenced in the Trustees' Report, Action Tutoring has been renewed as a National Tutoring Programme (NTP) Tuition Provider until 2024, and this will provide additional funding to deliver programmes in the next 2 financial years. Therefore, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, the Trustees continue to adopt the going concern basis in preparing the financial statements.

### 2.4 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 Charity and which have not been designated for other purposes.

## **2. Accounting policies (continued)**

### **2.4 Fund accounting**

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity 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.

### **2.5 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Grant income is recognised to the extent that the above criteria have been met together with any performance conditions attached to the grants. Grant income is deferred only to the extent that the Charity has yet to fulfil the related performance conditions. Government grants are credited to the Statement of Financial Activities subject to the above recognition criteria and any performance conditions being met.

Income receivable from schools under contracts is recognised to the extent that the services have been provided. Where income is received in advance, this is deferred until the services are performed.

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the contributions of volunteers is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

### **2.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

## **2. Accounting policies (continued)**

### **2.7 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 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. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and overall governance and management of the Charity. All expenditure is inclusive of irrecoverable of VAT.

### **2.8 Tangible fixed assets and depreciation**

Tangible fixed assets costing £200 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:

Office equipment	-	2 year straight-line
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### **2.9 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **2.10 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.



## **2. Accounting policies (continued)**

### **2.11 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 Charity 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 within the Statement of financial activities as a finance cost.

### **2.12 Financial instruments**

The Charity 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.

## **3. Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### 4. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	78,272	-	78,272	59,843
Legacies	2,507	-	2,507	-
Grants	<u>311,500</u>	<u>397,944</u>	<u>709,444</u>	<u>341,357</u>
Total donations and legacies	<u>392,279</u>	<u>397,944</u>	<u>790,223</u>	<u>401,200</u>
<i>Total 2021</i>	<u>297,403</u>	<u>103,797</u>	<u>401,200</u>	

#### 5. Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Tuition and school support	694,598	-	694,598	491,422
NTP income – Government grant	<u>-</u>	<u>1,102,978</u>	<u>1,102,978</u>	<u>1,575,752</u>
Total income from charitable activities	<u>694,598</u>	<u>1,102,978</u>	<u>1,797,576</u>	<u>2,067,174</u>
<i>Total 2021</i>	<u>491,422</u>	<u>1,575,752</u>	<u>2,067,174</u>	

#### 6. Investment income

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Investment income	<u>377</u>	<u>-</u>	<u>377</u>	<u>98</u>
<i>Total 2021</i>	<u>98</u>	<u>-</u>	<u>98</u>	

#### 7. Analysis of expenditure on charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Tuition and school support	<u>1,083,699</u>	<u>1,558,892</u>	<u>2,642,591</u>	<u>2,154,554</u>
<i>Total 2021</i>	<u>260,575</u>	<u>1,893,979</u>	<u>2,154,554</u>	

## 8. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Tuition and school support	<b>1,898,048</b>	<b>744,543</b>	<b>2,642,591</b>	2,154,554
<i>Total 2021</i>	<u>1,698,860</u>	<u>455,694</u>	<u>2,154,554</u>	

### Analysis of direct costs

	Tuition and school support 2022 £	Total funds 2022 £	Total funds 2021 £
Marketing	<b>76,186</b>	<b>76,186</b>	69,248
Travel and accommodation	<b>55,344</b>	<b>55,344</b>	21,273
Tutor resources	<b>17,265</b>	<b>17,265</b>	34,650
Volunteer expenses and training	<b>15,167</b>	<b>15,167</b>	138
DBS checks	<b>3,243</b>	<b>3,243</b>	24,091
Training	<b>3,044</b>	<b>3,044</b>	-
Consultancy fees	<b>15,505</b>	<b>15,505</b>	10,285
Staff costs	<b>1,661,035</b>	<b>1,661,035</b>	1,472,050
Online tutoring	<b>51,259</b>	<b>51,259</b>	67,125
	<b><u>1,898,048</u></b>	<b><u>1,898,048</u></b>	<u>1,698,860</u>
<i>Total 2021</i>	<u>1,698,860</u>	<u>1,698,860</u>	

## 8. Analysis of expenditure by activities (continued)

### Analysis of support costs

	Tuition and school support 2022 £	Total funds 2022 £	Total funds 2021 £
Recruitment	24,617	24,617	4,514
Rent	49,313	49,313	39,769
Travel and accommodation	5,653	5,653	1,378
Training	26,862	26,862	22,644
Welfare	12,635	12,635	9,238
Insurance	3,390	3,390	3,999
Accountancy fees	9,770	9,770	6,963
Audit fees	8,400	8,400	8,400
Office costs	29,635	29,635	35,781
Sundry expenses	1,438	1,438	1,471
IT Costs	64,932	64,932	54,637
Legal and professional fees	27,535	27,535	28,496
Bank charges	1,338	1,338	1,131
Temporary Staff	1,976	1,976	-
(Profit)/loss on exchange	-	-	6
Staff costs	438,857	438,857	207,433
Depreciation	38,192	38,192	29,789
	<b>744,543</b>	<b>744,543</b>	455,694
<i>Total 2021</i>	455,694	455,694	

## 9. Staff costs

Staff costs were as follows:

	<b>2022</b>	2021
	<b>£</b>	£
Wages and salaries	<b>1,871,358</b>	1,508,348
Social security costs	<b>178,342</b>	132,434
Other pension costs	<b>50,192</b>	38,701
	<hr/>	<hr/>
	<b><u>2,099,892</u></b>	<u>1,679,483</u>

The average number of persons employed by the Charity during the period was as follows:

	<b>2022</b>	2021
	<b>No.</b>	No.
Employees	<b>73</b>	62

No employee received remuneration amounting to more than £60,000 in either year.

During the year, total remuneration and benefits paid to key management personnel totalled £272,013 (2021: £268,593).

During the year, S Hardyman, a trustee (2021: S Hardyman, a trustee), received remuneration (including retirement benefits accruing in respect of defined contribution pension schemes) from the Charity for her role as Chief Executive and is included in the amounts payable to key management personnel. No remuneration was paid in respect of her role as a trustee.

None of the other trustees (2021: none) received any remuneration, benefits in kind, or re-imbursement of expenses.

## 10. Tangible fixed assets

	Office equipment £
<b>Cost</b>	
At 1 September 2021	91,866
Additions	<u>15,728</u>
At 31 August 2022	<u>107,594</u>
<b>Depreciation</b>	
At 1 September 2021	51,402
Charge for the year	<u>38,194</u>
At 31 August 2022	<u>89,596</u>
<b>Net book value</b>	
At 31 August 2022	<u>17,998</u>
At 31 August 2021	<u>40,464</u>

## 11. Debtors

	2022 £	2021 £
<b>Due within one year</b>		
Trade debtors	71,373	20,322
Other debtors	11,100	5,250
Prepayments and accrued income	226,443	183,138
	<u>308,916</u>	<u>208,710</u>

## 12. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	27,840	34,908
Other taxation and social security	-	30,559
Other creditors	12,819	10,272
Accruals and deferred income	31,883	217,855
	<u>72,542</u>	<u>293,594</u>



## 12. Creditors: Amounts falling due within one year (continued)

	2022 £	2021 £
Deferred income at 1 September	<b>182,500</b>	104,000
Resources deferred during the year	<b>(182,500)</b>	182,500
Amounts released from previous years	-	(104,000)
Deferred income at 31 August	<u><u>-</u></u>	<u><u>182,500</u></u>

Deferred income brought forward and carried forward represents grant income received in advance of performance conditions being met.

### 13. Statement of funds

#### Statement of funds - current year

	Balance at 1 September 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2022 £
<b>Designated funds</b>					
Future programme fund	<u>833,091</u>	-	-	-	<u>833,091</u>
	<u>833,091</u>	-	-	-	<u>833,091</u>
<b>General funds</b>					
General Funds	<u>733,128</u>	<u>1,087,254</u>	<u>(1,083,699)</u>	-	<u>736,683</u>
<b>Total Unrestricted funds</b>	<u>1,566,219</u>	<u>1,087,254</u>	<u>(1,083,699)</u>	-	<u>1,569,774</u>
<b>Restricted funds</b>					
National Tutoring Programme	-	1,102,978	(1,102,978)	-	-
EY Foundation	18,000	-	(7,970)	-	10,030
Alasol	-	30,000	(30,000)	-	-
Westminster Foundation	-	32,736	(32,736)	-	-
Allan & Gill Gray Foundation	-	120,000	(120,000)	-	-
Alliance Bernstein	-	24,000	(24,000)	-	-
Fidelity Foundation	-	100,000	(100,000)	-	-
DAC Beachcroft	-	57,208	(57,208)	-	-
Worshipful Company of Insurers	-	5,000	(5,000)	-	-
Betty Messenger Charitable Foundation	50,000	-	(50,000)	-	-
Helibronn Institute for Mathematical Research	-	4,000	(4,000)	-	-
Allen and Overy	-	25,000	(25,000)	-	-
	<u>68,000</u>	<u>1,500,922</u>	<u>(1,558,892)</u>	-	<u>10,030</u>
<b>Total funds</b>	<u>1,634,219</u>	<u>2,588,176</u>	<u>(2,642,591)</u>	-	<u>1,579,804</u>

### 13. Statement of funds (continued)

#### Statement of funds – prior year

	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2021 £
<b>Designated funds</b>					
Wellington	80,000	-	-	(80,000)	-
Hibbert	50,000	-	-	(50,000)	-
Montpelier	75,000	-	-	(75,000)	-
Advent	225,000	-	-	(225,000)	-
Future programme fund	-	-	-	833,091	833,091
	<u>430,000</u>	<u>-</u>	<u>-</u>	<u>403,091</u>	<u>833,091</u>
<b>General funds</b>					
General Funds	<u>607,871</u>	<u>788,923</u>	<u>(260,575)</u>	<u>(403,091)</u>	<u>733,128</u>
<b>Total Unrestricted funds</b>	<u>1,037,871</u>	<u>788,923</u>	<u>(260,575)</u>	<u>-</u>	<u>1,566,219</u>
<b>Restricted funds</b>					
National Tutoring Programme	-	1,575,752	(1,575,752)	-	-
EY Foundation	-	18,000	-	-	18,000
National Lottery					
Community Fund Covid Response	-	9,764	(9,764)	-	-
Impetus	26,180	20,333	(46,513)	-	-
Westminster Foundation	-	8,450	(8,450)	-	-
Fidelity Foundation	138,810	-	(138,810)	-	-
UBS	17,440	-	(17,440)	-	-
Sheffield Bluecoat	-	1,000	(1,000)	-	-
Perry Price Foundation	-	4,000	(4,000)	-	-
Worshipful Company of Insurers	-	10,000	(10,000)	-	-
Betty Messenger Charitable Foundation	100,000	-	(50,000)	-	50,000
John James	-	3,000	(3,000)	-	-
Rothley Trust	-	1,250	(1,250)	-	-
Sheffield Town	-	3,000	(3,000)	-	-
Allen and Overy	-	25,000	(25,000)	-	-
	<u>282,430</u>	<u>1,679,549</u>	<u>(1,893,979)</u>	<u>-</u>	<u>68,000</u>
<b>Total funds</b>	<u>1,320,301</u>	<u>2,468,472</u>	<u>(2,154,554)</u>	<u>-</u>	<u>1,634,219</u>

### 13. Statement of funds (continued)

The designated funds represent funds designated by the Trustees towards future programmes and organisational sustainability.

The current year restricted funds are held for the following purposes:

National Tutoring Programme - restricted as part of the UK Government's programme to deliver low-cost tutoring to schools.

Betty Messenger Charitable Foundation - restricted funding for Programme Coordinators for the financial years 2019/20 to 2021/22.

EY Foundation - funding received towards provision of IT equipment for the needs of young people.

Westminster Foundation - funding restricted to programmes in Westminster and Chester.

Alasol - restricted funding received for course materials.

Allan & Gill Gray Foundation - restricted specifically to cover the Charity's core costs.

Alliance Bernstein - funding towards supporting disadvantaged pupils in South East London.

Fidelity Foundation - restricted to organisational and technology development to increase access to online tuition.

DAC Beachcroft - funding restricted to programmes in the north of England.

Heilbronn Institute for Mathematical Research - funding restricted to the Maths Bright Ideas programme.

The Worshipful Company of Insurers - funding restricted to programmes in and around the City of London.

Allen and Overy Foundation - funding restricted to online tutoring.

## 14. Analysis of net assets between funds

### Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	17,998	-	17,998
Current assets	1,624,318	10,030	1,634,348
Creditors due within one year	(72,542)	-	(72,542)
Total	<u>1,569,774</u>	<u>10,030</u>	<u>1,579,804</u>

### Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	40,464	-	40,464
Current assets	1,819,349	68,000	1,887,349
Creditors due within one year	(293,594)	-	(293,594)
Total	<u>1,566,219</u>	<u>68,000</u>	<u>1,634,219</u>

## 15. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	(54,415)	313,918
<b>Adjustment for:</b>		
Depreciation charges	38,194	29,758
(Increase)/decrease in debtors	(100,206)	143,261
Increase/(decrease) in creditors	<u>(221,052)</u>	<u>133,126</u>
<b>Net cash (used in)/provided by operating activities</b>	<u><b>(337,479)</b></u>	<u>620,063</u>

## 16. Analysis of cash and cash equivalents

	Total funds 2022 £	Total funds 2021 £
Cash in hand	<u>1,325,432</u>	<u>1,678,639</u>
Total	<u><b>1,325,432</b></u>	<u>1,678,639</u>

## 17. Analysis of changes in net debt

	At 1 September 2021 £	Cash flows £	At 31 August 2022 £
Cash at bank and in hand	<u>1,678,639</u>	<u>(353,207)</u>	<u>1,325,432</u>
Total	<u>1,678,639</u>	<u>(353,207)</u>	<u>1,325,432</u>

## 18. Other financial commitments

At the balance sheet date, the Charity had operating lease commitments of £nil (2021: £119) in respect of a lease in place at the balance sheet date.

## 19. Related party transactions

Apart from as disclosed elsewhere in the financial statements, there are no other transactions with related parties in either the current and/or prior years that require disclosure.

## 20. Controlling party

The Charity is controlled by Board of Trustees as a whole and there is no one individual with overall control.



Action Tutoring,  
The Dock, Tobacco Quay,  
Wapping Lane,  
London  
E1W 2SF

0203 872 5894

[hello@actiontutoring.org.uk](mailto:hello@actiontutoring.org.uk)  
[www.actiontutoring.org.uk](http://www.actiontutoring.org.uk)

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