

Charity registration number 1173608

Company registration number 09958251 (England and Wales)

**SCHOOL OF CIVIC EDUCATION**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

## SCHOOL OF CIVIC EDUCATION

### LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Dr I Krastev Honourable T Gati H H M Levy Mr J Lloyd Amb. R Nyberg Mr M Sohlman Ms E Millar Amb. F O'Donnell Mr A Alexandersson Amb F Von Loringhoven	(Appointed 19 January 2023)
	Ms B N Lindeman	(Appointed 19 January 2023)
<b>Charlty number</b>	1173608	
<b>Company number</b>	09958251	
<b>Principal address</b>	102 Colney Hatch Lane London N10 1EA	
<b>Registered office</b>	66 Prescott Street London E1 8NN	
<b>Auditor</b>	CBW Audit Limited 66 Prescott Street London E1 8NN	

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## SCHOOL OF CIVIC EDUCATION

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## **SCHOOL OF CIVIC EDUCATION**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

#### **FOR THE YEAR ENDED 31 DECEMBER 2022**

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The trustees present their report along with the financial statements of the School of Civic Education (SCE) for the year ended 31 December 2022. SCE is a charity registered with registration number 1173608.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

#### **Purposes and Aims**

The SCE's main purpose, as set out in the Objects and Powers in its Memorandum of Association, is to advance the education of the public in the principles of democracy, human rights, and the rule of law.

The SCE understands the importance of raising awareness and extending the public space for civil society activists and representatives of NGOs, educational, scientific and cultural communities and the media, and of engaging with the international expert community on topics critical to the development of civil society.

#### **Objectives and activities**

**SCE realises its objects by carrying activities which aim to:**

- • increase the level of knowledge and understanding of the principles which form the basis of a state which is subject to the rule-of-law and the work of modern governments and societies among citizens of the countries of Central and Eastern Europe and the Former Soviet Union;
- • provide a discussion platform for the exchange of opinions and information on topical global issues and civil society development, and to share experience between theorists, practitioners and participants in SCE's activities;
- • facilitate constructive dialogue between socially active representatives of various cultures, professional spheres, and political views; and
- • encourage civic responsibility and engagement at local, national and international levels.

In order to meet the objectives SCE annually develops and implements a comprehensive educational programme consisting of the following activities:

1. A cycle of seminars for new participants;
2. Advanced Programme for alumni;
3. Thematic work-shops in partnership with and hosted by SCE's academic partners;
4. International forum on the role of civil society in the international context; and
5. Webinars, videos and publications on civic education, available for programme participants and a wider public.

In 2022, when pandemic restrictions in most of the countries were lifted, SCE was able to resume offline activities fully. However, at the beginning of 2022 several online sessions took place as the online format had been successful and in order not to interrupt the ongoing activities which had begun earlier in the year.

During 2022 SCE organised three five-day-long seminars for the Fundamentals of Democracy and Civic Engagement program for new participants, three five-day-long seminars for the Civic Leadership Advanced Program for alumni, and one five-day-long seminar for the Mass Media and Society Program for journalists. Additionally, a seminar on Gender Equality Issues was organised for the first time and a completely new type of thematic seminar for lawyers and human rights defenders in the form of a Law and Democracy workshop was initiated in 2022 with the intention that it will be part of SCE program for next years. A three-day issue based seminar for alumni in Oslo and five-day-long seminar in Sweden with partners were also held in 2022. Finally, SCE's annual International Forum *In Search of Lost Universalism* was held in Berlin in December 2022.

## SCHOOL OF CIVIC EDUCATION

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2022

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##### Activities Delivered During the Reporting Period

##### 1. Online expert sessions for the SCE community

In 2022 few online sessions happened as there was more focus on offline activities.

Conversations were about the inexorably and rapidly changing world, about the citizens in that world, and about the place of civic education in the face of global scale challenges. The speakers pointed out that although there is no comprehensive answer to today's global problems of pandemics, climate change or disarmament, it is possible to work out how best to respond.

This requires a clear understanding of the importance of closer cooperation and communication among citizens regionally and globally. However, the Russian invasion of Ukraine on February 24, 2022, dramatically changed the environment.

##### 2. A cycle of seminars for new participants

In 2022 the programme included two introductory seminars and one concluding seminar, aiming to foster a better understanding of the challenges of sustainable development and related political, economic and social processes, helping participants understand the complexity of the world, as well as their role and responsibility as citizens to contribute to constructive solutions to today's challenges.

Through a series of week-long seminars newly enrolled participants were introduced to the principles of the rule of law, freedom of expression and human rights, and encouraged to increase their civic activity. Three 5-day face-to-face seminars for the Fundamentals of Democracy and Civic Engagement programme for new participants were held in the reporting period. Each event was attended by about 45 participants - civically active young people from the countries of Central and Eastern Europe and the Former Soviet Union (excluding Russia).

##### 3. Advanced Programme for alumni

The Advanced program (AP) group for 2022 was formed of 26 alumni in early February 2022. However, for the first time since the launch of the Advanced Programme, the originally approved composition of the group did not remain intact. The war in Ukraine significantly changed the plans of some of the participants: more than half of the participants could not attend all of the scheduled AP workshops for various reasons, and participants from Ukraine were not able to attend at all.

As a result, those who were not able to come were replaced by other participants, mostly graduates from previous years who managed to leave Russia and relocate to other countries. Three 5-day face-to-face seminars for the Civic Leadership Advanced Programme for alumni took place in 2022.

At first sight, the workshop programme included traditional AP formats including: specially designed expert courses, panel discussions, workshops for project work, interviews with experts.

The conversations with experts and panel discussions, despite a variety of topics, could not help but be centred around the war, the rule of law and the responsibility of society and an individual. The experts' composition and seminars' agenda have undergone significant changes. The theme of war and peace became the background of the seminars' programme. There was a serious conversation about humanistic values, about identity, about the specifics of the post-Soviet mentality and its manifestations both in Russia and throughout the post-Soviet space and even beyond.

Despite extremely tough challenges, SCE considered it important to continue holding an anti-war discussion and the meeting of like-minded people in order to encourage mutual support, adequate reflection on the events taking place, and to provide a kind of psychological retreat for active members of the alumni community.

Courses allowed the group to discuss such concepts as the rule of law as the basis and guarantee of peace, genocide, crimes against humanity, and problems of accountability, have been carefully considered and explained through discussion.

The thematic expert courses were complemented by discussions on economics and geopolitics presented by European officials and experts. In particular, the sessions were focused on the economic consequences of the war, the imposed sanctions, as well as issues of religion and the role of the modern church in maintaining the values of the congregation and universal values.

## SCHOOL OF CIVIC EDUCATION

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 4. Thematic workshops hosted by SCE's partners

Issue-based workshops for SCE alumni on the role and participation of civil society in the administration of public affairs and public scrutiny of the work of state bodies took place in Sweden and Norway in 2022.

- "*Challenges in Society. Thinking about our common future*" workshop was organised in Stockholm. Participants were interested in learning about the Swedish experience and applying it to their own professional and social activities. This year the programme was enriched with the topics on future challenges and included discussions about the sustainable development goals and questions relating to climate change, gender issues, and, of course, the ongoing war in Ukraine and the geopolitical future.

- Seminar on "*Climate and Energy Week*" was held in Oslo. Unlike the seminars of previous years, this year the organisers decided to completely change the format of the event, making it less of an educational and more of an expert event than before. The programme consisted of panel discussions on topics proposed by the Week's organisers and tailored to the scientific interests of the speakers and participants. The panel topics broadly covered the whole spectrum of current problems related not only to resource conservation, energy use and coping with global climate change, but also related issues from the economic, sociological, and demographic perspectives; the interrelation of these issues with the tasks of civic education in society was also widely discussed.

#### 5. International Forum on global civics

The 7th *In Search of Lost Universalism* Forum was held in Berlin, Germany on 7 – 8 December 2022.

A telling feature of the Forum was the representation of speakers from different countries with different professional and cultural backgrounds. Historians, politicians (former and current), representatives of European, American, and British academic and intellectual circles, and journalists.

The anti-war theme and condemnation of the criminal war was the "red thread" that ran through and linked all the topics of the Forum. Along with expert panels, covering the topics of universalism, deglobalization, the Axial Time, human rights, journalism and tyranny, the role of citizens and civil organisations in global governance, the Forum agenda included an expert panel with Directors of the Association of the Schools of Political Studies of the Council of Europe, as well as presentations of anti-war projects and initiatives by SCE alumni.

Presentations of civic and anti-war projects by SCE alumni stressed the fact that the SCE community is not limited to discussion and reflection on theory. Each project presented was a personal story of extremely caring people trying to make the world a more humane place.

#### 6. Thematic seminar on Freedom of Speech, Media, and Society for journalists and media professionals

On 2 – 6 May the *SAPERE AUDE: Freedom of Media and Message* seminar for journalists and media professionals took place in Vienna, Austria. SCE had to look for a new venue for the media seminar, which used to be held in Oxford, to simplify logistics for participants and experts.

The seminar took place during the war in Ukraine, which could not but have an impact on the programme and the general atmosphere of the discussions. The programme combined different formats and thematic blocks, covering both professional independent journalism in general and specific areas of the profession: analytics, investigative journalism, war journalism, and photojournalism; serious attention was paid to propaganda methods, disinformation and counteracting manipulative media practices.

The participation of masters of journalism from the UK and the USA along with young investigative journalists, women war photographers, contemporary intellectuals from different European countries, made the seminar an unforgettable experience for the participants.

Law and Democracy Programme for lawyers and human rights defenders  
In partnership with Amnesty International a new seminar was launched in 2022, taking place in Tbilisi, Georgia on Oct 30 – Nov 2, 2022. Participants in the workshop were human rights defenders, whose activities include a variety of topics, ranging from political prisoners, support to victims of domestic violence, defending peaceful protesters, opposition to the war in Ukraine to defending freedom of expression and journalists.

The workshop was also attended by 13 diplomatic representatives from the French, Czech, Dutch, German, Swiss, UK and Norwegian embassies in Tbilisi, and representatives of a social media platform.

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## **SCHOOL OF CIVIC EDUCATION**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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#### **How The SCE's activities deliver public benefit**

The implementation of SCE's seminars sustained the SCE's efforts to provide a new generation of socially active young people with better understanding and practical knowledge of the rule-of-law principles, pluralistic media and civic engagement in order for them to gradually create an enabling environment for the development of autonomous and vibrant civil society in democratic states.

Pursuant to the overall goal of the Objects, the participants and alumni, by learning from examples of civil society functioning in developed democracies, have obtained additional knowledge and practical examples of civic engagement, enabling them to improve and deepen their knowledge of good governance and democratic development, as well as their capacity as social and civic activists.

#### **Programme Management and Evaluation**

Despite the political and economical challenges faced in 2022, SCE successfully implemented its programmes. Under conditions of constantly changing external factors, the implementation timeline was adjusted as the situation changed. SCE kept in touch with all project stakeholders continuously while developing new solutions and coordinating changing plans and the related budgets.

Several operation plans have been worked out in the course of the year to better respond to the rapidly changing environment. The rescheduling of SCE offline activities to later dates also meant that donor funding would be carried over to future periods, which was negotiated with SCE's partners.

SCE's programmes are supervised and directed by the Board of Directors on a regular basis, and in accordance with the practices and procedures set out in UK legislation applicable to companies with charitable status.

Checks and balances are provided by clear segregation of duties among the following: the Finance Committee, Finance Director and independent accountants. A general audit of SCE's accounts is conducted annually by external auditors. This maintains internal controls of the SCE's administration and eliminates the risk of potential conflict of interest or corruption.

With regards to measuring the effectiveness and efficiency of the Objects, SCE carried out monitoring and evaluation of its programmes deliverables according to set targets, compiled relevant data, prepared reports and organised evaluation meetings. The programme evaluation process included collecting data, participants' feedback and development of relevant questionnaires/templates, along with gathering information on local projects/ initiatives implemented by programme participants.

## **SCHOOL OF CIVIC EDUCATION**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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#### **FINANCIAL REVIEW**

##### **Principal Funding Sources**

SCE works to strengthen its financial sustainability and diversify its sources of core and project-related funding.

Aside from the minor income generated by donations by individuals, the principal funding sources for the charity are grants and voluntary contributions made by governmental institutions and private foundations in different countries. The donor institutions which supported SCE's activities in the reporting period were the following: The Council of Europe; The Norwegian Institute of International Affairs; Stockholm Institute of Transition Economics (SITE); Stockholm School of Economics in Riga; Supporters of Civil Society (USA); and The Konrad Adenauer Foundation (Germany).

##### **Plans for the Future**

SCE will continue pursuing the task of building a network of civic actors who are open to dialogue on ways to strengthen the basic principles supporting civil society — the rule of law and sound legal frameworks and processes, well-functioning civic institutions, and support for human rights and minority rights — and who understand that these principles are vital to the continuing long-term success and prosperity of modern states and democratic institutions.

With this in mind, SCE is working on identifying new donors and academic partners who could support and contribute to the work of SCE.

#### ***Structure, governance and management***

##### **Governing Documents**

SCE is a company limited by guarantee, incorporated on 19th January 2016 and registered as a charity on 29th June 2017. It was established under a Memorandum of Association which sets out its Objects and Powers, and is governed by its Articles of Association. In the event of the company being wound up, each member is required to contribute an amount not exceeding £1.

##### **Recruitment and Appointment of Board of Directors**

The Directors of SCE are Trustees for the purposes of charity law, and under the company's Articles are known as Members of the Board of Directors. Under the requirements of the Memorandum and Articles of Association the members of the Board of Directors are elected to serve for a period of three years, after which they may be re-elected at the next Annual General Meeting.

All Board Members give their time voluntarily and receive no financial benefits from the charity. Any expenses reclaimed from SCE are set out in note 6 to the annual accounts.

The following were Directors/Trustees during the reporting period:

- 1) Toby T. Gati
- 2) John N. F. Lloyd
- 3) Ivan I. Krastev
- 4) Michael Sohlman
- 5) Marcia Levy
- 6) Elizabeth Millar
- 7) Rene Nyberg
- 8) Francis O'Donnell
- 9) Lord Robert Skidelsky
- 10) Anders Alexandersson (joined on 7th July 2021)
- 11) Amdt Ambassador Freytag Von Loringhoven (joined on 19th January 2023)



## **SCHOOL OF CIVIC EDUCATION**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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#### **Risk Management**

Risk assessment and management is an important priority for SCE's Board of Trustees and the management in order to identify and address risks or factors that can threaten the achievement of SCE's objectives. In 2021, a systematic approach to risk assessment and management was observed by SCE's Board of Trustees.

#### **Organisational Structure**

The SCE's Board of Directors meets a minimum of three times a year to decide on the strategic direction SCE should follow, and to assess the effectiveness of its risk management and policy. Led by two co-chairpersons, the SCE Board of Trustees consists of 10 members from different countries and with various professional backgrounds.

The Finance Committee assists the Board in fulfilling its functions in terms of internal control and financial reporting, and also with respect to monitoring compliance with the Charity Commission's legal and regulatory requirements and assessing the effectiveness of the internal audit function.

Rebecca Ostrovsky was appointed as Administrator of SCE with effect from 1 September 2021. This position replaced the position of Chief Operating Officer of SCE.

#### **Auditor**

CBW Audit Limited were re-appointed by the Board of Directors as SCE's auditors during the reporting year.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

## **SCHOOL OF CIVIC EDUCATION**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022**

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In so far as the Trustees are aware:

- There is no relevant audit information of which the Charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by the Board of Directors on 15 August 2023 and signed on it behalf by:

Marcia Levy, Trustee  
Dated: 15 August 2023

Marcia Levy, Trustee  
Dated: 15 August 2023

## **SCHOOL OF CIVIC EDUCATION**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

#### **FOR THE YEAR ENDED 31 DECEMBER 2022**

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

In so far as the Trustees are aware:

- There is no relevant audit information of which the Charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by the Board of Directors on 15 August 2023 and signed on it behalf by:

## **SCHOOL OF CIVIC EDUCATION**

### **INDEPENDENT AUDITOR'S REPORT**

#### **TO THE TRUSTEES OF SCHOOL OF CIVIC EDUCATION**

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##### **Opinion**

We have audited the financial statements of School of Civic Education (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, 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 December 2022 and of its incoming resources and application of resources, 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.

##### **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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 charity'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

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

## **SCHOOL OF CIVIC EDUCATION**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE TRUSTEES OF SCHOOL OF CIVIC EDUCATION**

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##### **Responsibilities of trustees**

As explained more fully in the statement of Trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

##### **Auditor's 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 auditor's 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

## **SCHOOL OF CIVIC EDUCATION**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE TRUSTEES OF SCHOOL OF CIVIC EDUCATION**

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We ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations. The laws and regulations applicable to the company were identified through discussions with directors and other management, and from our commercial knowledge and experience of charitable organisations. Of these laws and regulations, we focused on those that we considered may have a direct material effect on the financial statements or the operations of the company, including Charity Law, Companies Act 2006, taxation legislation, data protection, anti-bribery, anti-money-laundering, employment, environmental and health and safety legislation. The extent of compliance with these laws and regulations identified above was assessed through making enquiries of management and inspecting legal correspondence. The identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators including the Charity Commission and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

## **SCHOOL OF CIVIC EDUCATION**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE TRUSTEES OF SCHOOL OF CIVIC EDUCATION**

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##### **Use of our report**

This report is made solely to the charity'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 charity's trustees those matters we are required to state to them in an auditor's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**CBW Audit Limited**

15 August 2023

**Chartered Accountants  
Statutory Auditor**

66 Prescott Street  
London  
E1 8NN

CBW Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

## SCHOOL OF CIVIC EDUCATION

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	829	1,179,909	1,180,738	547	764,903	765,450
<b>Expenditure on:</b>							
Charitable activities	4	829	1,138,818	1,139,647	496	725,208	725,704
Other		-	41,091	41,091	51	39,695	39,746
<b>Total expenditure</b>		<b>829</b>	<b>1,179,909</b>	<b>1,180,738</b>	<b>547</b>	<b>764,903</b>	<b>765,450</b>
<b>Net income for the year/ Net movement in funds</b>		-	-	-	-	-	-
Fund balances at 1 January 2022		-	-	-	-	-	-
<b>Fund balances at 31 December 2022</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

All income and expenditure derive from continuing activities.

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



## SCHOOL OF CIVIC EDUCATION

### BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
<b>Current assets</b>					
Debtors	8	116,619		115,578	
Cash at bank and in hand		58,051		5,157	
		<u>174,670</u>		<u>120,735</u>	
<b>Creditors: amounts falling due within one year</b>	9	<u>(174,670)</u>		<u>(120,735)</u>	
Net current assets			-		-
<b>Income funds</b>					
Unrestricted funds			-		-
			<u>-</u>		<u>-</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors/trustees acknowledges her responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of Companies Act 2006 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

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

The financial statements were approved by the Trustees on 15 August 2023

H H M Levy  
Trustee

Company registration number 09958251

# SCHOOL OF CIVIC EDUCATION

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	14		52,964		(13,220)
<b>Investing activities</b>					
Impairment losses		(70)		-	
<b>Net cash used in Investing activities</b>			(70)		-
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			52,894		(13,220)
Cash and cash equivalents at beginning of year			5,157		18,377
<b>Cash and cash equivalents at end of year</b>			58,051		5,157

## **SCHOOL OF CIVIC EDUCATION**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 31 DECEMBER 2022**

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#### **1 Accounting policies**

##### **Charity information**

School of Civic Education is a private company limited by guarantee incorporated in England and Wales. The registered office is 66 Prescott Street, London, E1 8NN.

##### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

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

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

##### **1.2 Going concern**

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

##### **1.3 Charitable funds**

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

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

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

##### **1.4 Income**

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

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

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

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

## SCHOOL OF CIVIC EDUCATION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 Accounting policies

(Continued)

##### 1.5 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. 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 are allocated on the portion of the asset's use.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### 1.6 Cash and cash equivalents

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

##### 1.7 Financial instruments

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

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

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

##### **Basic financial assets**

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

## SCHOOL OF CIVIC EDUCATION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 Accounting policies

(Continued)

##### **Impairment of financial assets**

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

##### **Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

##### **Basic financial liabilities**

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

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

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

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 2 Critical accounting estimates and judgements

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

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

Management do not consider there to be any material judgements or estimation and uncertainty requiring disclosure.

# SCHOOL OF CIVIC EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Grants	829	1,179,909	1,180,738	547	764,903	765,450

### 4 Charitable activities

	31 December 31 December	
	2022 £	2021 £
Charitable activities	134,398	183,808
Core seminar	472,515	332,207
International forum	124,992	-
Issue based seminar	56,548	19,763
Maintenance& Development	20,100	39,892
Publishing	49,478	9,147
Project consulting	162,930	88,346
You-tube and podcast	51,980	-
	1,072,941	673,163
Share of support costs (see note 5)	46,276	28,687
Share of governance costs (see note 5)	20,430	23,853
	1,139,647	725,703
<b>Analysis by fund</b>		
Unrestricted funds	829	496
Restricted funds	1,138,818	725,208
	1,139,647	725,704

# SCHOOL OF CIVIC EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 5 Support costs

	Support costs	Governance costs	31 December 2022	31 December 2021	Basis of allocation
	£	£	£	£	
Travel	12,591	-	12,591	3,469	
Telecommunication and data cost	3,945	-	3,945	2,052	
Sundries	12,886	-	12,886	19,962	
Bank charges	4,684	-	4,684	2,517	
Translation	1,654	-	1,654	687	
Rent	10,516	-	10,516	-	
Audit, accountancy and legal fee	-	20,430	20,430	23,853	Governance
	<u>46,276</u>	<u>20,430</u>	<u>66,706</u>	<u>52,540</u>	
Analysed between Charitable activities	<u>46,276</u>	<u>20,430</u>	<u>66,706</u>	<u>52,540</u>	

Governance costs includes payments to the auditors of £9,600 (2021 - £9,300) for audit fees.

### 6 Trustees

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

### 7 Employees

#### Number of employees

The average monthly number of employees during the year was:

	31 December 2022 Number	31 December 2021 Number
	-	1
	<u>-</u>	<u>1</u>
<b>Employment costs</b>	<b>31 December 2022 £</b>	<b>31 December 2021 £</b>
Wages and salaries	-	39,213
Social security costs	-	292
Other pension costs	-	240
	<u>-</u>	<u>39,745</u>
	<u>-</u>	<u>39,745</u>

# SCHOOL OF CIVIC EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 8 Debtors

	2022	2021
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	107,019	94,141
Prepayments and accrued income	9,600	21,437
	<u>116,619</u>	<u>115,578</u>
	<u><u>116,619</u></u>	<u><u>115,578</u></u>

Other debtors include grants receivable of £107,019 (2021:£94,064).

### 9 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	-	7
Accruals and deferred income	174,670	120,728
	<u>174,670</u>	<u>120,735</u>
	<u><u>174,670</u></u>	<u><u>120,735</u></u>

### 10 Deferred Income

	2022	2021
	£	£
Balance as at 1 January 2022	109,452	146,973
Amount released to income earned from charitable activities	(109,452)	(146,973)
Amount deferred in the year	162,221	109,452
	<u>162,221</u>	<u>109,452</u>
Balance as at 31 December 2022	<u><u>162,221</u></u>	<u><u>109,452</u></u>

Deferred income include grants received that have not yet been spent of £162,221 (2021: £109,452).



## SCHOOL OF CIVIC EDUCATION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 11 Restricted funds

	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£
Amnesty International Nederland	-	17,658	(17,658)	-
Council of Europe	-	9,874	(9,874)	-
European Wergeland Centre	-	31,453	(31,453)	-
Stockholm school of economics (USRF)	-	16,517	(16,517)	-
Norwegian Institute of International Affairs	-	376,192	(376,192)	-
Stockholm Institute of Transition Economics (FIN)	-	39,485	(39,485)	-
Stockholm Institute of Transition Economics (SITE)	-	579,105	(579,105)	-
Supporters of Civil Society	-	109,625	(109,625)	-
	-	1,179,909	(1,179,909)	-

#### *Movement in funds - prior year*

	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 31 December 2021
	£	£	£	£
Stockholm school of economics (SI)	-	94,110	(94,110)	-
Council of Europe	-	54,326	(54,326)	-
European Wergeland Centre	-	16,970	(16,970)	-
Stockholm School of Economics	-	388	(388)	-
U.S. Russia Foundation	-	102,955	(102,955)	-
Norwegian Institute of International Affairs	-	209,335	(209,335)	-
Supporters of Civil Society in Russia	-	32,571	(32,571)	-
Stockholm Institute of Transition Economics	-	254,248	(254,248)	-
	-	764,903	(764,903)	-

# SCHOOL OF CIVIC EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 12 Unrestricted funds

Unrestricted funds are free reserves held by the charity.

	Movement in funds			Balance at 31 December 2022
	Balance at 1 January 2022	Incoming resources	Resources expended	
	£	£	£	£
General fund	-	829	(829)	-
	<u>-</u>	<u>829</u>	<u>(829)</u>	<u>-</u>
	<u>-</u>	<u>829</u>	<u>(829)</u>	<u>-</u>

#### Movement in funds - prior year

	Balance as at 1 January 2021	Incoming resources	Resources expended	Balance at 31 December 2021
	£	£	£	£
Ithaca Trust	-	51	(51)	-
General fund	-	496	(496)	-
	<u>-</u>	<u>547</u>	<u>(547)</u>	<u>-</u>
	<u>-</u>	<u>547</u>	<u>(547)</u>	<u>-</u>

### 13 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

14 Cash generated from operations	2022 £	2021 £
Deficit for the year	-	-
Adjustments for:		
Impairment losses	70	-
Movements in working capital:		
(Increase)/decrease in debtors	(1,041)	22,094
Increase/(decrease) in creditors	53,935	(35,314)
<b>Cash generated from/(absorbed by) operations</b>	<u>52,964</u>	<u>(13,220)</u>

### 15 Analysis of changes in net funds

The charity had no debt during the year.

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