

TUTORS
UNITED

Annual Report and Accounts 2022-23





Contents

3 Annual Report

3	Introductions from our CEO and Chair
5	2022-23 Report Card
6	What we do
7	Where we worked
8	Who we served
9	10 years of Tutors United
10	South London Partnership
12	Pupil Spotlight
14	Building literacy and numeracy
15	Our approach to teaching
16	Maths progress
19	English progress
22	TU Young Authors Writing Competition
23	Building a love of reading: World Book Day 2023

25	Building a legacy of learning
26	The importance of multi-year support
28	Developing tutor employability
29	Tutor Spotlight
31	Our partners

33 Financial Accounts

35	Reference and administrative details of the company, its Trustees and advisers
36-39	Trustees' report
40-41	Independent examiner's report
42	Statement of financial activities
43-44	Balance sheet
45-57	Notes to the financial statements

Amy Whitelock Gibbs

CEO

I was honoured to take over the reins from our inspiring founder Joel Davis in January 2023, as we celebrated Tutors United's 10th birthday. And what a fantastic decade of growth and impact it has been! I'm so grateful to the TU team, trustees, tutors, families, funders, and partners for their passionate commitment to our mission – especially in the face of a challenging economic climate.

This was our biggest year yet! **We worked with more families and tutors than ever before, growing our footprint in the Midlands and North West – from Birmingham and Leicester up to Liverpool and Carlisle – and continuing to serve diverse, low-income, multilingual communities.** We were thrilled to win new National Lottery funding to support further regional growth over the next three years.

With our pioneering housing association partners, **we delivered weekly Maths and English tuition to 786 pupils in community centres and online** – up from 564 last year – providing regular feedback and support to their parents and carers, to build a legacy of learning.

And we hired, trained and paid 132 university students (103 last year), offering them paid work experience along with professional development to boost their careers.

Despite the ongoing challenges to learning post-pandemic, our superstar pupils continue to make impressive progress – especially those who access multi-year support – and this is sustained into Year 7. **My personal highlight was celebrating these successes and seeing the magic of TU come to life at our flagship graduation in June, generously sponsored by Clarion to mark the South London Partnership,** a new cross-housing association programme that deepened our impact across that patch.

I always say I'm very lucky to lead TU. It's been a tough year financially – for our families, partners, and us as a small charity. But we've pulled together to weather the storm, and we enter the new academic year more determined than ever to end the attainment and employability gap for young people through the power of community-based tutoring.





Laura Wilson

Chair of the Board of Trustees

It has been a real year of change for Tutors United. We saw **the departure of our founder and CEO for 10 years, Joel Davis, who's been at the heart of making TU the inclusive, ambitious, and incredibly fun organisation it is today** – years of work and passion we'll forever be grateful for. Losing a long-standing CEO can be tough, but we've been fortunate to have found such a brilliant leader in our new CEO, Amy Whitelock Gibbs. **Amy is a real asset to TU, championing our values and bringing a wealth of experience and energy to continue making this charity the great organisation it is.** On behalf of the board, I would like to take this opportunity to thank her for a fantastic first year with us.

This also marks my first year as Chair of the Board of Trustees, with Matt Corner stepping down in January 2023.

Having been a trustee for a few years, it's been a real privilege to have stepped into this role, giving me a greater opportunity to get more involved with the work we do. I would also like to thank Matt for all he has done to lead the board for a number of years. He's been a brilliant leader and, again, instrumental in making TU what it is today.

While, like many, we've faced a challenging year in the tough economic climate, I'm pleased we've been able to navigate difficult decisions together and, as reflected in this report, ensured another strong year of growth and impact for TU.

As a Board, **one of my highlights has been taking more time to scrutinise the impact of our tuition.** The Managing Impact Sub-Committee has been in place for almost a year and has acted as a brilliant space to delve into how our pupils learn and develop, whilst challenging ourselves to continuously improve. We're also increasingly hearing how our tuition would be valuable more broadly, for example, aiding the summer transition from primary to secondary school.

As a result, this year ahead, **our key focus is to develop a new strategy for TU which is even more ambitious and innovative, set to broaden our impact across the country, whilst maintaining our core values and principles.** With TU being in a strong position, supported by a brilliant and committed team, I have no doubt we will deliver against this and have even stronger years to come.



2022-23 Report Card



786

families supported



132

tutors hired, trained and paid



3,476

hours of tutoring delivered



63

online and community hubs



75%

average pupil attendance



134

parent sessions



24%

returning pupils from the previous academic year



1

creative writing competition



80%

of pupils felt more confident in English



81%

of pupils felt more confident in Maths



83%

of parents/carers noticed an increase in child's confidence in learning



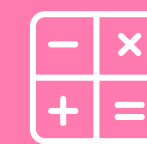
74%

of parents/carers agreed TU supported their child's transition to Year 7



1.1 sub-levels

average progress in English after 12 hours of tutoring



64%

average progress in Maths after 12 hours of tutoring

What we do

We're Tutors United. We're on a mission to end the attainment and employability gap through the power of community-based tutoring.

We support young people to thrive at two key transition points - from primary to secondary school, and from university to employment.

Working with housing associations and other local partners, **we run free programmes for primary school children and their families**, providing access to vital educational support to those who need it most. We're proud to serve diverse, low-income, refugee, migrant, and multilingual communities across London, the Midlands, and the North West.

We hire, train, and pay inspiring university students – most of whom also come from low-income households – as tutors, providing them with meaningful, paid work experience and support to boost their careers.

Each year, **our work gives hundreds of young people, parents and carers the knowledge, skills and confidence they need to maximise education and employment opportunities.**



Hire, train and pay university students as tutors to deliver our programme



Ongoing engagement and support with parents and carers to encourage learning at home




Specially-devised Maths and English lessons for primary school pupils



Bespoke training and development offer for our tutors to boost their skills and careers



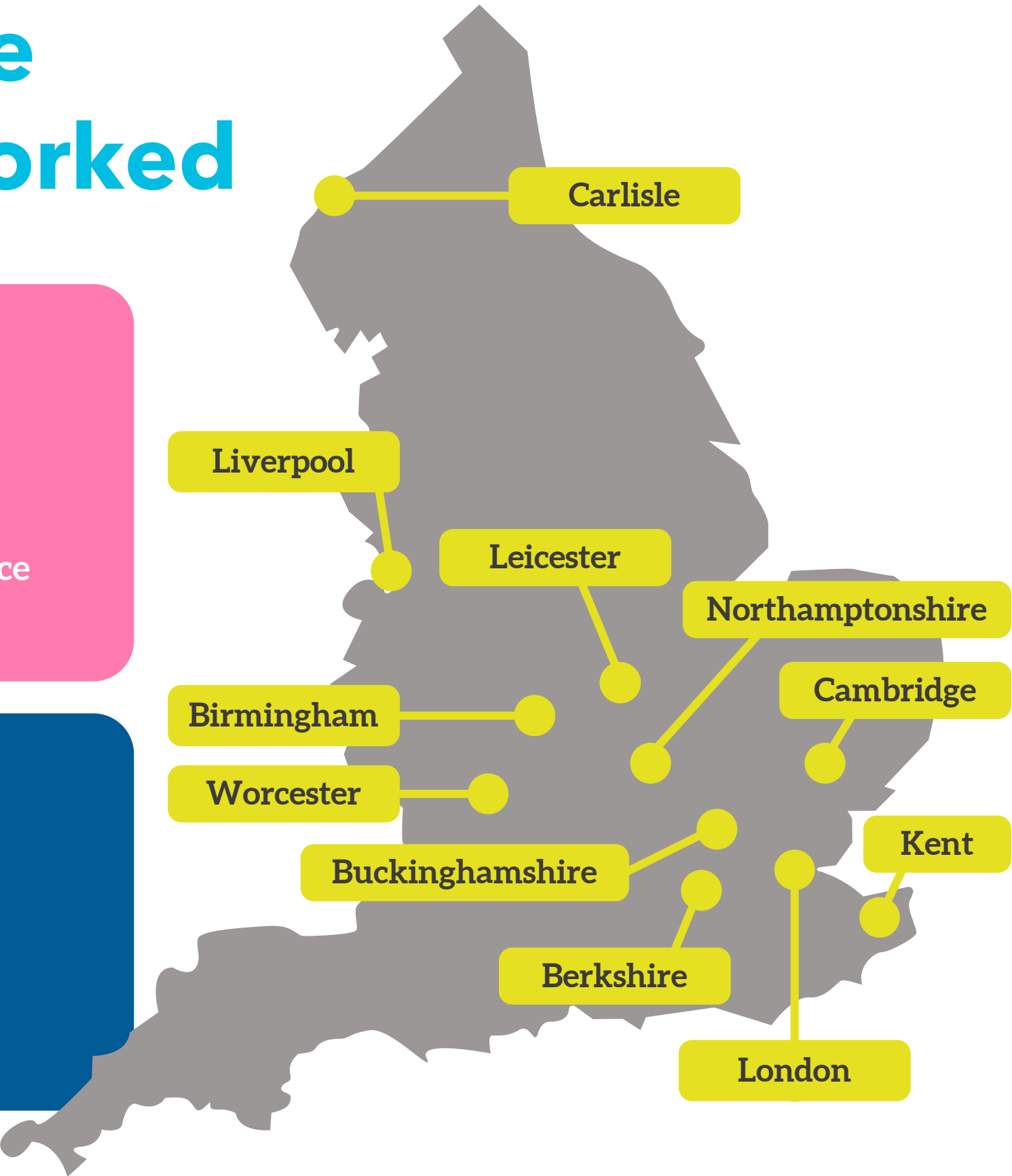
Where we worked



34
face-to-face
hubs



29
online
hubs



Who we served

 **82%**

household income below £35,000

 **77%**

families on means-tested benefits

 **63%**

pupils eligible for Free School Meals

 **37%**

speak English as an Additional Language

 **46%**

single-parent household

Black or Black British

Asian or Asian British

White

Mixed

Other ethnic group

Prefer not to say

0% 5% 10% 15% 20% 25% 30% 35%

10 years of Tutors United



We worked with 72 families across London with our first housing association partners Metropolitan and Affinity Sutton

TUTORS UNITED FOUNDED



2013

Our total number of beneficiaries hit 250 families

WORKING WITH MORE FAMILIES



2015

We held our first big Graduation event, celebrating pupils' achievements at UEL

CELEBRATING GRADUATION



2018

We launched online during the pandemic to ensure our families continue to have access to tutoring

ONLINE INNOVATION



2020

Amy Whitelock Gibbs joined Tutors United as CEO, as founder Joel Davis steps down after 10 years of leadership

NEW CEO



2023

2014



EXPANDED OUTSIDE LONDON

Started delivery in Nottingham and Derby in partnership with Metropolitan

2016



WE BECOME A CHARITY

And we grew our partnerships to include A2Dominion, L&Q, Newlon, Notting Hill Genesis, and Peabody

2019



OUR CEO HONOURED

Founder and CEO Joel Davis named Rising Chief Executive at the Third Sector Awards

2022



RECORD GROWTH

We worked with 786 pupils and 132 tutors in the academic year, and the team expands to 10 permanent team members

South London Partnership

One of our primary goals is to bring learning into the home and contribute to supportive, cohesive local communities. We achieve this by developing partnerships across different housing providers to bring our services to key areas and target communities with the greatest need. In building these partnerships, we are able to broaden our reach and deepen our impact.

This year, we worked with Clarion Futures, L&Q, Lewisham Homes, and Peabody, with additional funding from the Postcode Society Trust, to work with families across Lewisham, Southwark, Merton, Bromley, and Croydon with a blended online and face-to-face model. The benefits of working in such a partnership are the ability to cross-refer services, utilise a variety of community assets, and to offer families additional experiences – like a bespoke Graduation!

To celebrate the hard work of our incredible South London Partnership pupil cohort, their supportive families, and our exceptional tutors, Clarion Housing hosted a wonderful Graduation event at their spectacular London offices, with the help of many Clarion staff. Pupils and their families were invited to celebrate their efforts, with some outstanding pupils winning awards. The event was marked by immense joy and pride, and we have no doubt that our families will forever remember this occasion.



young residents
accessed tuition



boroughs
represented



hours of
learning



tutors hired,
trained, and paid



sub-
levels
average progress
achieved in English



average progress
achieved in Maths



“

The partnership between Tutors United and Clarion is crucial for us. Through the project we are able to reduce the barriers often faced by families with accessing additional education support for their children and young people. It enables us to maintain our role as a collaborative partner in South London, working with essential charities like TU.

Through this partnership, we can provide vital and meaningful support to our residents, ensuring that we fulfil the mission of Clarion Futures, which is to make a difference and transform lives in communities.



Larry Evans

Communities Officer (London South Region)
Clarion Futures



Pupil Spotlight

Ezekiel, Best Progress Award Winner

Ezekiel joined the Tutors United programme in January 2023, as part of the South London Partnership, hoping to get some extra support ahead of starting secondary school in September. He has been committed to his lessons, achieving a fantastic 87% attendance this year.

In his Initial Maths Assessment he scored just 25%, placing him Below the Expected Standard. However, by his Final Assessment, he made **220% progress**, scoring an incredible 80%, placing him well into the Above the Expected Standard bracket! Ezekiel's progress this year was so impressive that he was awarded the **Best Progress Award** at the South London Partnership Graduation in July.

Ezekiel said, **"I enjoy the weekly face-to-face classes and also the learning and help with revising."** His Tutor, Mariam, describes him as often working quickly and independently through tasks and regularly contributing to class discussions, reflecting his good understanding of and confidence in both Maths and English.

When nominating him for the Best Progress Award, Mariam said she has witnessed first-hand his dedication and determination: **"He pushes himself to do a bit more every lesson. He began with completing the task to a basic level but gradually worked his way up to completing challenge and extension questions so that he can improve his knowledge."**

Ezekiel's parents have also noticed his progress, saying, **"Tutors United has helped Ezekiel improve in his learning by making more progress in his assessments. He is confident in answering questions and solving equations, especially in Maths."**





When asked if they wanted to say anything to L&Q, who were members of the South London Partnership, about the support provided through Tutors United, they said:

"The support L&Q are providing for my son has really helped him tremendously in his SATs. He was very confident in sitting his exams and has continuously shown great improvements in both Maths and English."

Not only has Ezekiel been making amazing progress in his lessons, but **his parent also feels it has helped prepare him for starting secondary school this September**, sharing that Tutors United's support will "allow him to settle well in his new classes with ease."

We think Ezekiel has been a fantastic pupil this year, making amazing progress and working hard across all his lessons. **We're certain he will keep achieving great things as he heads into Year 7!**



Building literacy and numeracy

The importance of numeracy and literacy extends far beyond the classroom. Yet, all too often, children, particularly those from low-income families, continue to fall behind.

Currently, children from statistically disadvantaged backgrounds are 20% less likely to achieve expected standards in reading, writing, and Maths by the time they complete primary school. In fact, **the attainment gap at primary school has increased from 9.3 months in 2019 to 10.3 months as of 2022.**

Among those pupils who are considered 'persistently disadvantaged' (those who are in-receipt of Free School Meals for at least 80% of their school life), the gap is even wider at 12.2 months.

Given this context, we are particularly proud of the strides our pupils made this year – in both English and Maths.

In Maths, our pupils went from an average 46.7% in their Initial Assessment to an average 57.7% in their Final Assessment, which brought them collectively from Below the Expected Standard to At the Expected Standard. **On average, they progressed by 64%!**

Making similar strides in English, **pupils progressed by an average of just over one sub-level, with 37% of pupils progressing by 2 sub-levels and 29% of pupils jumping 3 sub-levels** (the equivalent to a whole year-related expectation).



64%

average progress
in Maths after
12 hours of tutoring



1.1

sub-levels

average progress
in English after
12 hours of tutoring

Our approach to teaching

When they start at Tutors United, many of our pupils are significantly behind where they should be in Maths or English – and often both. In order to effectively boost their attainment, our curriculum has been specially-devised in consultation with trained teachers to build foundational skills, cover key topics, and boost confidence, while reinforcing the National Curriculum.

In Maths, the curriculum covers a range of topics that mirror what they will be doing in school and tackling in their Key Stage 2 SATs – from tricky fractions to prickly percentages. **The curriculum follows a spiral pattern, so that topics are covered multiple times throughout the year with increasing difficulty, building on pupils' understanding and creating opportunities for retention.**

In English, our curriculum asks pupils to look at a range of different text types and explore different styles of writing, all while keeping a solid focus on the vital spelling, punctuation, and grammar skills they will need for their SATs and beyond. **By engaging their creativity and imagination, our pupils are challenged to understand and utilise a range of literary devices to build confidence and proficiency with writing at length** – a key skill they will need to succeed at secondary school.

Here are just a few of the topics we cover:



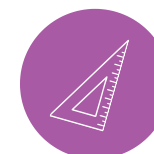
Tales from other cultures



Performance poetry



Persuasive writing



Fraction word problems

Maths progress

To track their progress across the year, pupils sit an assessment before their first lesson (Initial Assessment) as well as one at the end of the programme (Final Assessment). For Maths, the assessments are structurally identical, but the numbers are altered to measure and evaluate their progress.

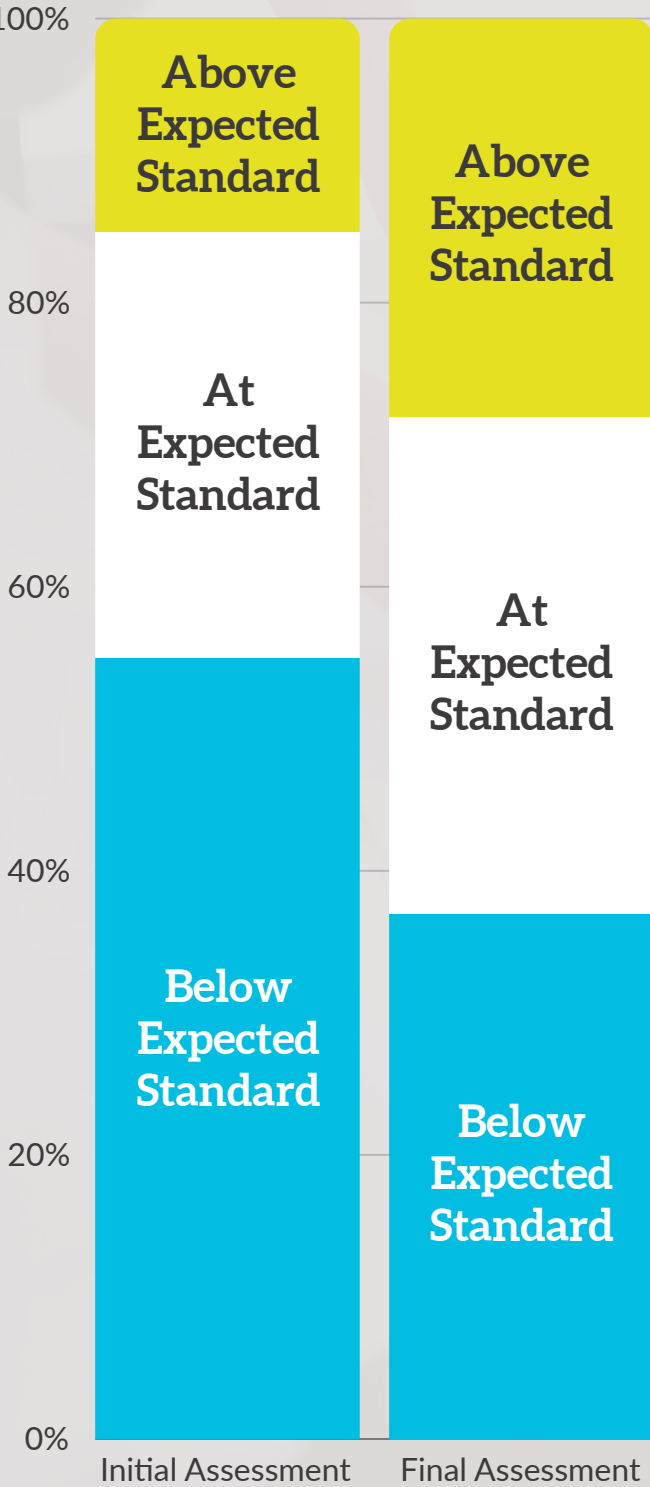
In their Initial Assessment, pupils scored an average of 46.7% with over half of pupils scoring Below the Expected Standard. However in their Final Assessment, **pupils scored an average of 57.7%, with the percentage of pupils scoring Below the Expected Standard decreasing by a third and the pupils performing At or Above the Expected Standard increasing to 62.8%**. No wonder 86% of our parents and carers have noticed an improvement in their child's Maths skills!

Here are some key highlights from these fabulous pupils' progress in Maths this year:

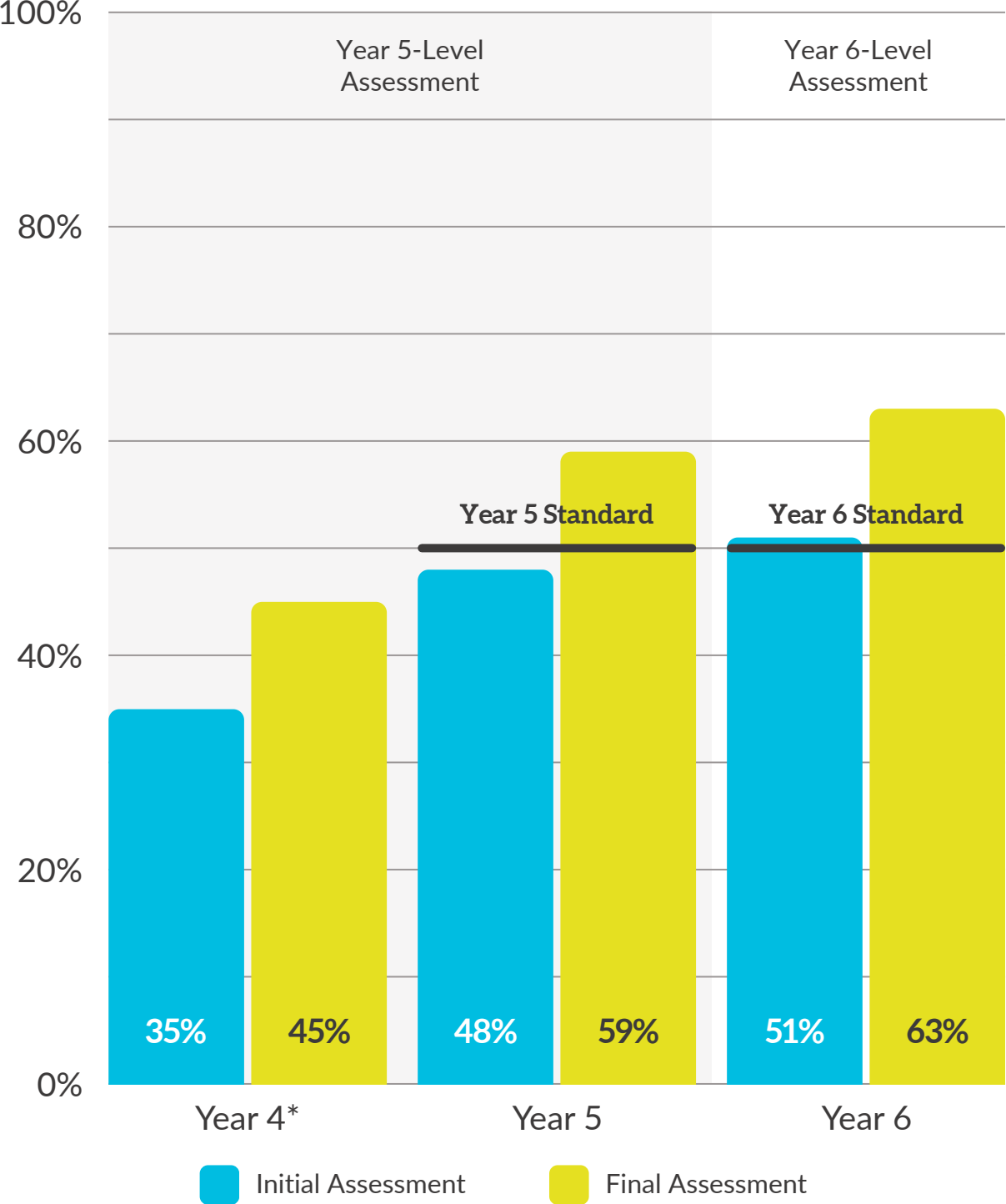
- 1** One of our core goals is to have our Year 6 pupils catch up to the Expected Standard by the time they finish primary school, and we're ecstatic that **72% of Year 6s are At or Above the Expected Standard in their Final Assessments!**
- 2** After sitting the Final Maths Assessments, an impressive **28% of all pupils are working Above the Expected Standard**, with an incredible **21% of pupils doubling their initial score** after only 12 hours of Maths tuition.
- 3** One superstar Year 4 Rosebery Housing pupil **progressed by 260% on his Final Assessment** – he only achieved 20% in his Initial Assessment, and then **shot up to an Above Expected Standard score of 72%** by the end of the academic year.



Pupils performing at each level in Maths



Average percentage attained in Maths assessments by year group



*Year 4 pupils complete the Year 5-level assessment, and are therefore not expected to be meeting the Year 5 Standard yet.

Maths grades explained

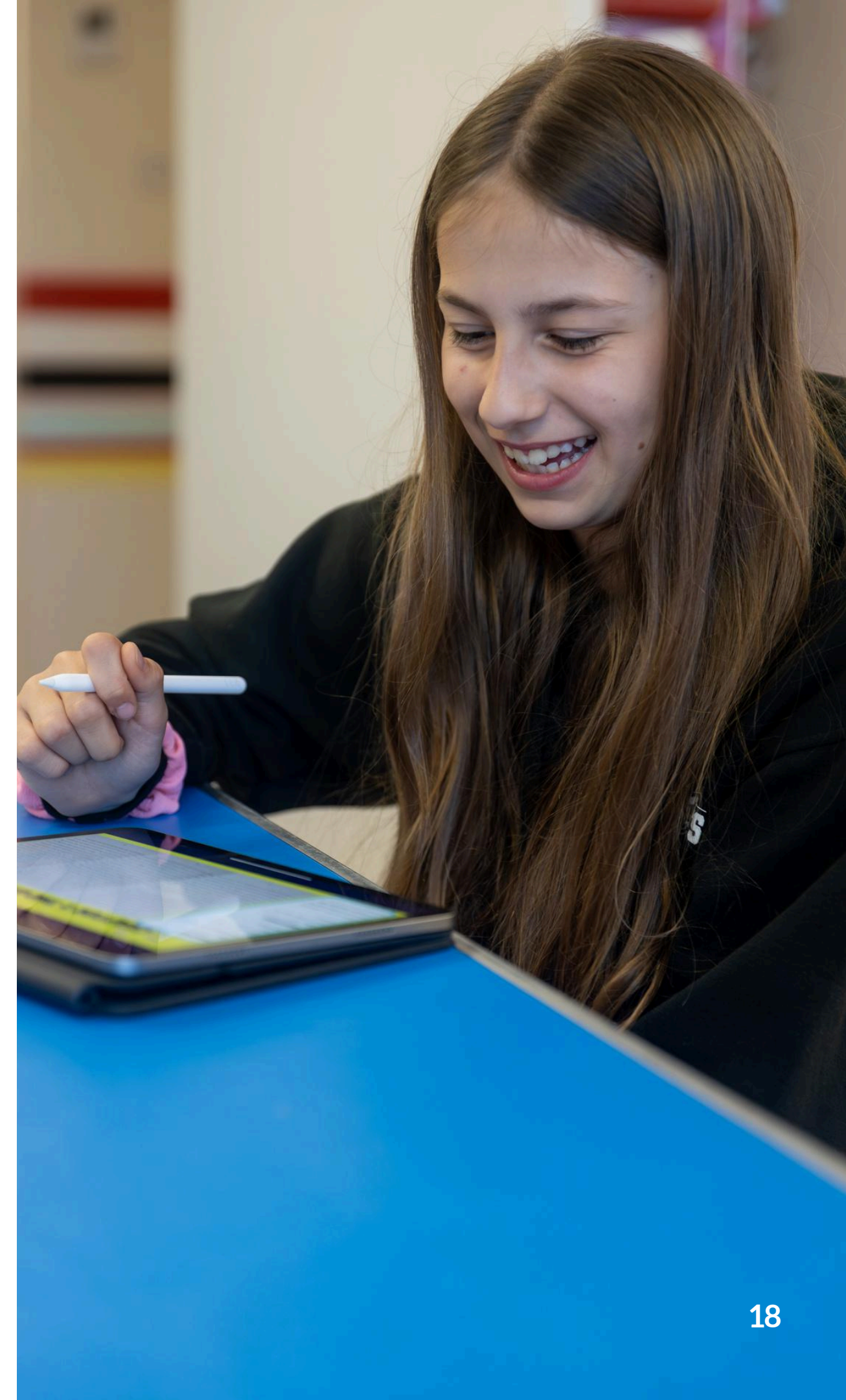
Year-Related Expectation	Assessment Percentage
Above Expected Standard	75-100%
At Expected Standard	50-74%
Below Expected Standard	0-49%

“

Tutors United lessons are exciting and I get lots of support. **My tutor is very supportive and helps me to do my best.**

Ellie

Year 4 pupil





English progress

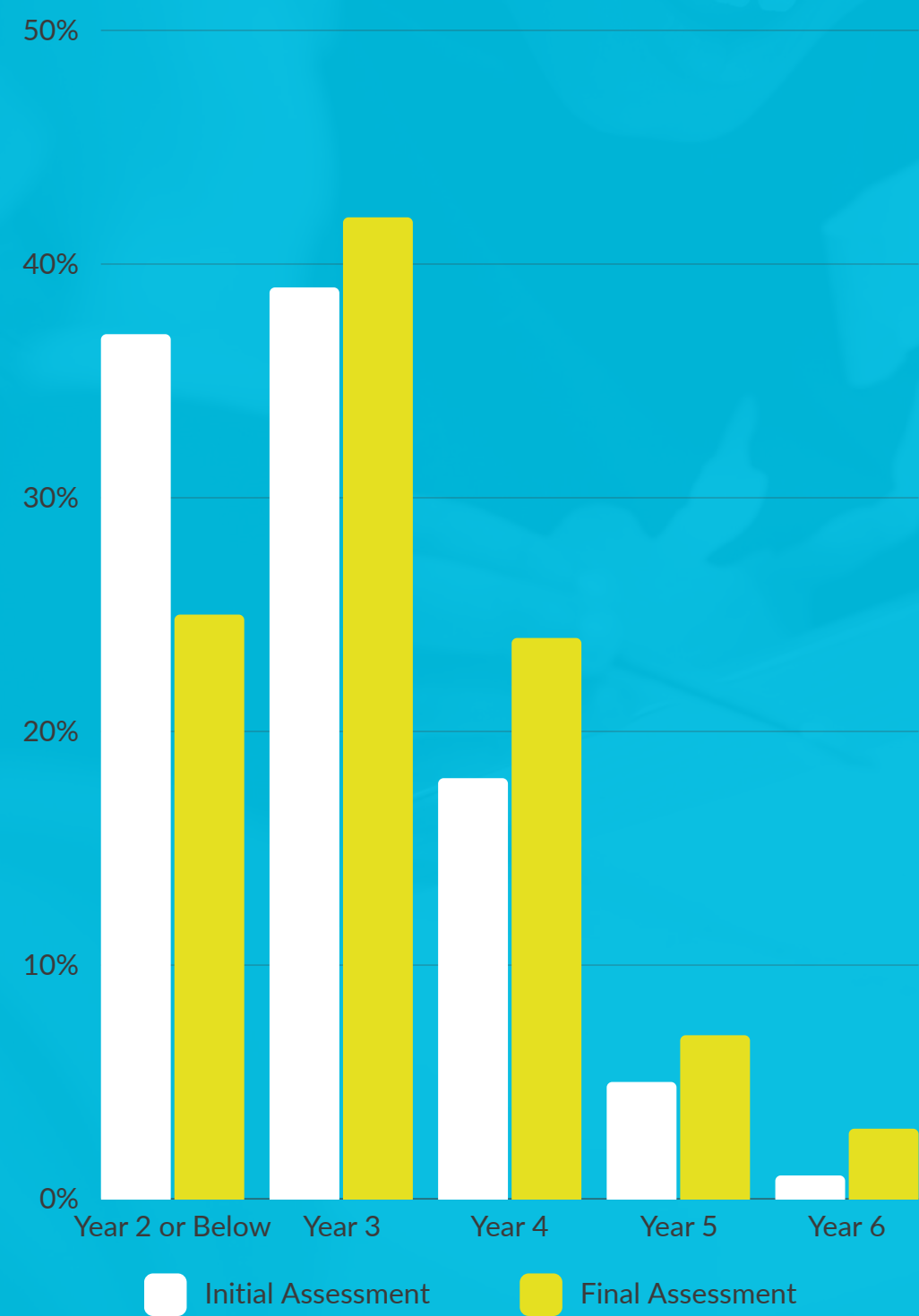
Our English lessons focus on writing – at length and in different forms – where we know children get less support at primary school, yet face the greatest jump upon starting secondary school. Pupils are given a writing prompt and our assessments follow a mark scheme that aligns with the National Curriculum. Pupils are assessed on features of text type, handwriting, spelling, grammar, punctuation, and writer's voice, and are accordingly given a Year-Related Standard of Year 2, 3, 4, 5 or 6. Within that Year-Related Standard, pupils are given a sub-level to define whether they are emerging (E), secure (S), or advanced (A).

This year, overall our pupils started at an average of 3E (at the bottom of the Year 3 writing standard), but finished the year at a 3S (securely in the middle of the Year 3 writing standard), **progressing by an average of 1.1 sub-level.**

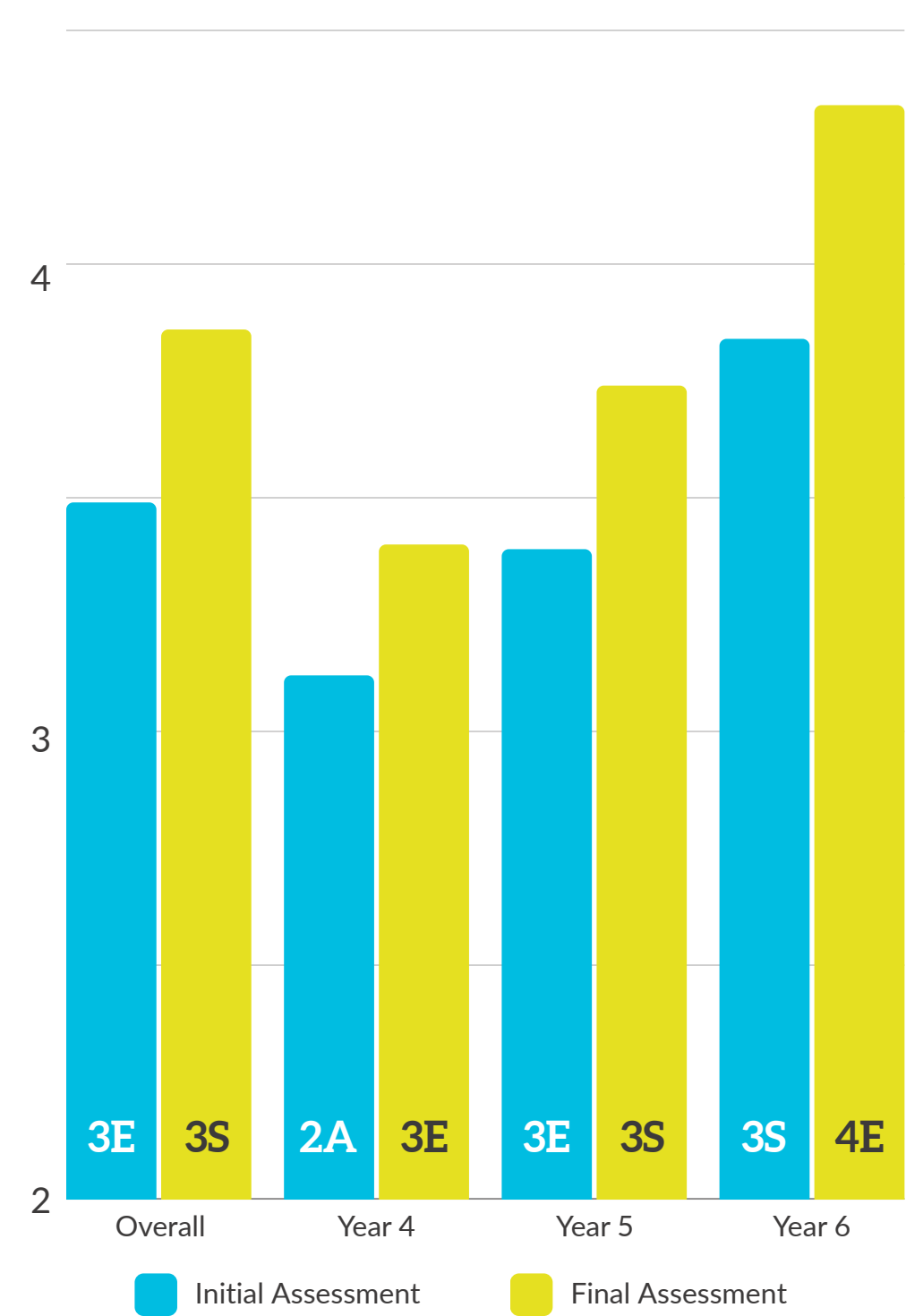
Here are some highlights of our pupils' incredible English achievements:

- A** From the Initial Assessment results, only 23% of our pupils were working at a Year-Related Standard of Year 4 or above, compared to **34% after completing their Final Assessments.**
- B** A fantastic **37% of pupils progressed by 2 or more sub-levels** with **29% progressing by at least 1 entire Year-Related Standard!**
- C** One superstar Lewisham Homes pupil at **went from a Year 2-Related Standard in his Initial Assessment to a Year 4-Related Standard in his Final Assessment.** That's some impressive progress!

Pupil attainment by Year-Related Expectation



Average grade in English in Initial and Final Assessments by pupil year group



English grades explained

Year-Related Standard	English Sub-Level
Year 6	Advanced
	Secure
	Emerging
Year 5	Advanced
	Secure
	Emerging
Year 4	Advanced
	Secure
	Emerging
Year 3	Advanced
	Secure
	Emerging
Year 2	Advanced
	Secure
	Emerging



“

I like that the curriculum focuses on writing and comprehension as the school only focuses on SPAG [Spelling, Punctuation, and Grammar]. **It has improved his writing ability and widened the literature he is exposed to.**

Fahrida
Parent

Building a love of reading: World Book Day 2023



One of the reasons why we at Tutors United like to share our love of reading is that **we know a lot of children haven't yet discovered their own love of reading yet.** We also know that enjoyment of reading is associated with higher attainment in reading.

However, according to the National Literacy Trust, "**Fewer than 1 in 2 (47.8%) children aged 8 to 18 said they enjoyed reading in 2022.**" This is back on a par with those recorded in early 2020, previously the lowest level since we first asked the question in 2005."

So for World Book Day on 2nd March 2023, we ran a fun competition for our pupils to win one of five £10 National Book Tokens. All they had to do was record and send a short video sharing a book they've recently read and why they loved it. **We had so many incredible entries, including some spectacular air guitar!**

As Manha, one of our fabulous pupils, said, "**Reading is very, very beneficial as you can learn so many things from it!**" We couldn't agree more, which is why we continue to look for fun ways to promote reading!

“

Kayleb enjoys the lesson[s]
and has made **massive**
improvement[s]
with his confidence.

It's lovely to see him
go up to the tutor
and show off his
work every time.

Augustina
Parent



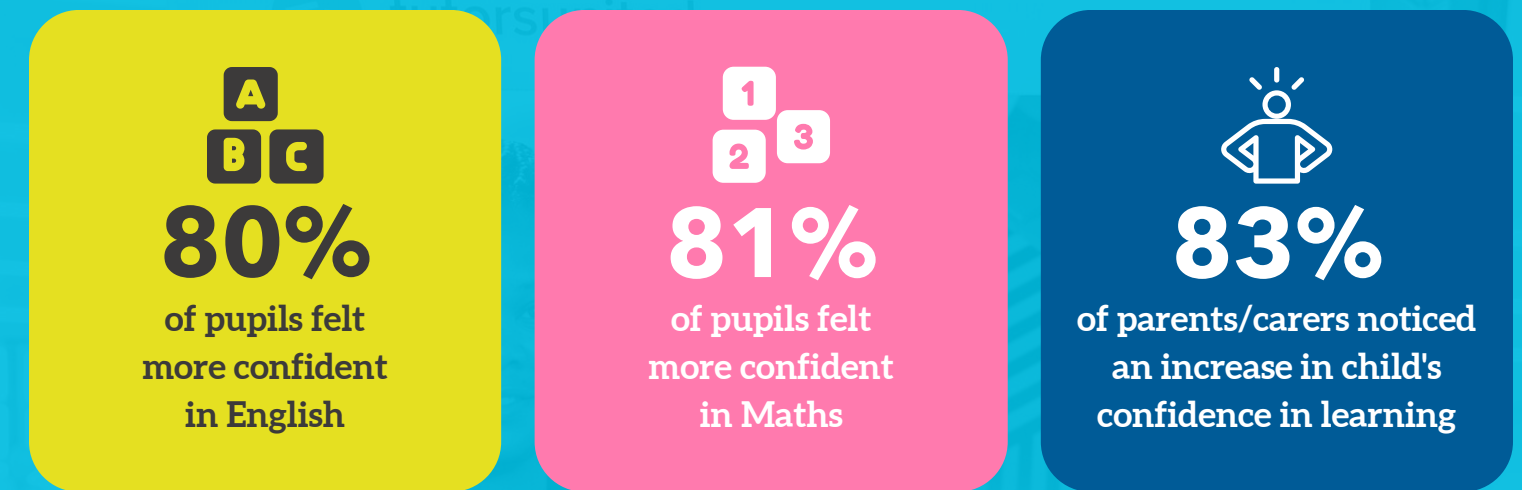
Building a legacy of learning

It would be impossible to teach our pupils everything they will ever need to know, but what we can do is **instil key skills to ensure that they are confident and resilient learners**. This is especially important for pupils making the transition to secondary school, which brings with it new social dynamics, different class formats, and unfamiliar curriculum topics.

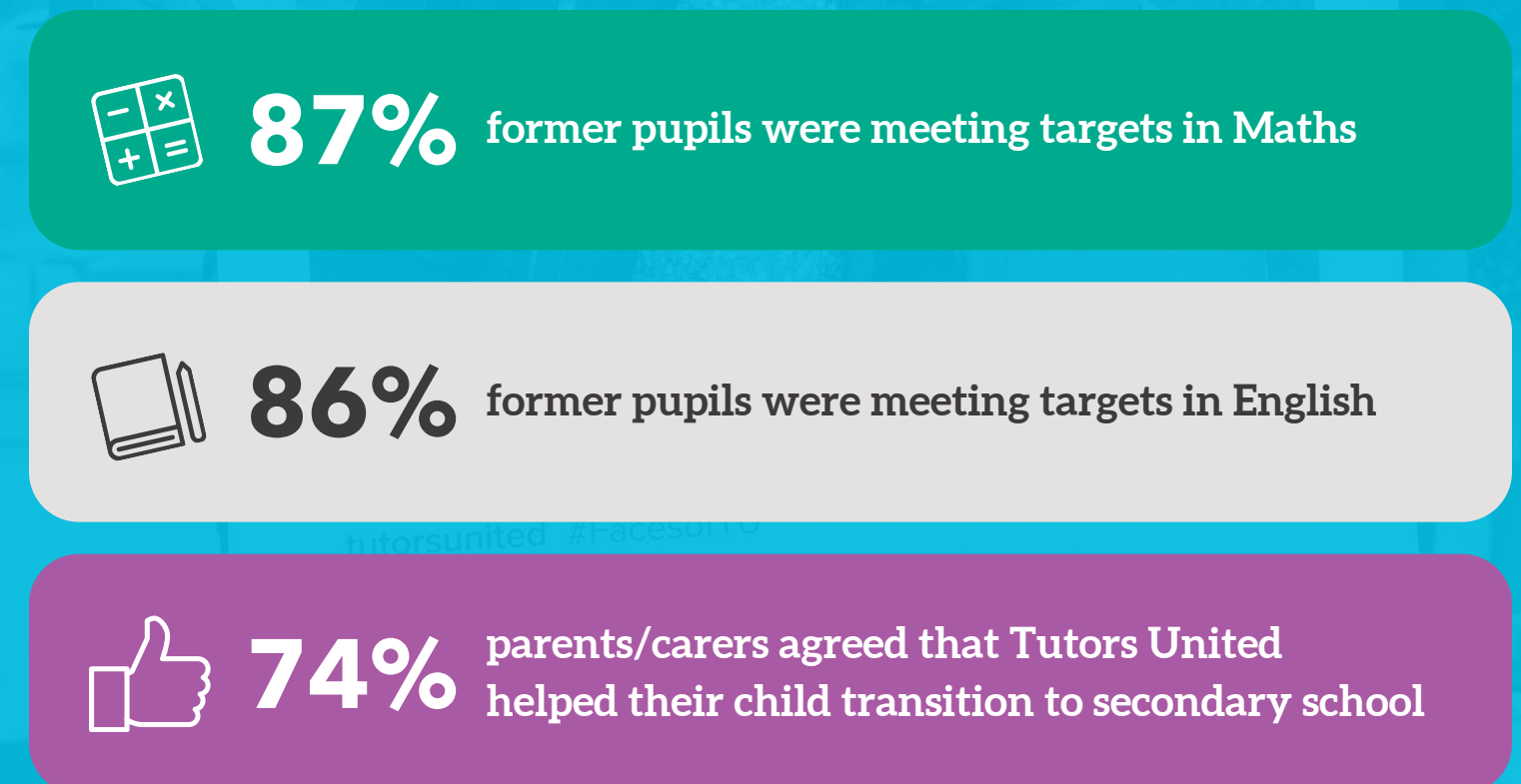
Our curriculum gives pupils opportunities to explore exciting new topics and challenges, and through targeted group work, tutor-led exercises, and independent assignments, pupils are aided to understand how to approach problems using different methods and identify gaps in their knowledge, **so they can confidently ask for help instead of feeling frustrated**.

We also aim to enable parents and carers to more confidently support their children effectively – **bridging the gap between school and home**. Our termly Progress Evenings give parents an insight into what is being taught, context to their child's assessment scores, and provides them with resources, tips, and games to help them support their children at home.

Building confidence at Tutors United



Following their first year at secondary school...



The importance of multi-year support

One of the unique aspects of our programme structure is that it is designed to support pupils right across their final years at primary school. Our curriculum follows a spiral pattern across our Year 5 and Year 6 curriculums, meaning pupils who remain on the programme for both years get the opportunity to revisit key topics and fortify their skills and understanding with increasing difficulty. This ensures that our brilliant pupils are always being challenged and expanding their knowledge.

From the 2021-22 academic year, **58.5% of eligible pupils returned to TU for 2022-23 – making up nearly a quarter of our total cohort!**

This speaks to the quality of our tutors, as well as the close relationship we have with our amazing families.

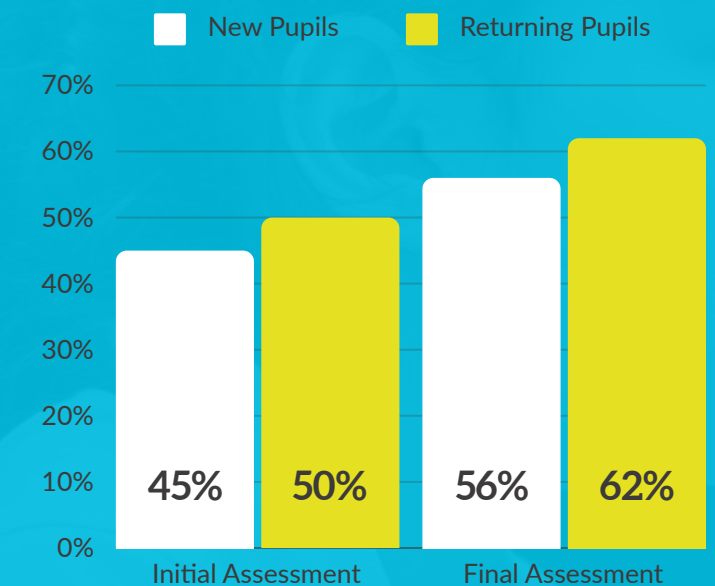
The impact of pupils receiving multi-year support is evident when comparing the performance of pupils returning to the programme to pupils who are in their first year. **Returning pupils outperform new pupils in both subjects.**

In English, on average, new pupils progressed from a 3E to a 3S, while our **returning pupils progressed from a 3S to a 3A, ending the academic year one sub-level higher than their new-to-TU peers.**

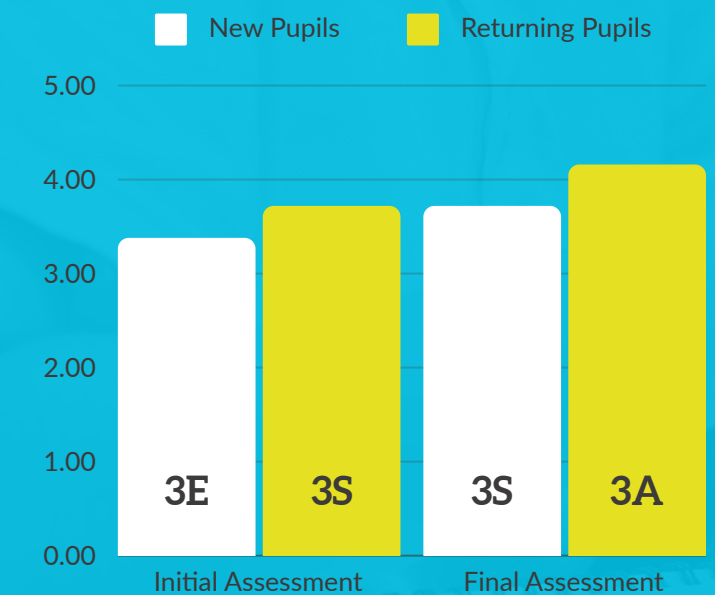
Likewise in Maths, new pupils went from an initial average of 45% to a final average of 56%, in comparison to our returning pupils who improved from an initial average of 50% to a final average of 62%. In fact, **68% of returning pupils were performing At or Above the Expected Standard in their Final Assessments**, compared to 60% among new pupils.

These statistics demonstrate how **access to multi-year support allows pupils to gain a deeper understanding and achieve higher levels of attainment** so that when they leave the programme at the end of Year 6, pupils have a strong foundation in Maths and English as they enter secondary school.

Average percentage attained in Maths



Average grade attained in English





“

As a person who has lived in South East London for all of my life now, **it's really good to see the people who are in my situation getting the help I never got.**

Daniils
Tutor

Developing tutor employability

Tutors United was founded by a young person struggling to find meaningful employment despite achieving excellent academic results. As such, since the start of TU, **we've always been committed to offering our tutors opportunities to develop key skills that will support their transition from university to employment.**

This year, we've worked with some new partners to offer our tutors unique insights and experiences, including a careers talk from leading law firm Stone King. **A particularly exciting opportunity was with Quintessentially Foundation, an innovative grass-roots funder of social projects in the UK. Our tutors were given exclusive access to apply to a new internship scheme they hosted in their offices.**


Two of our amazing tutors, Dan and Kunjal, applied, with the Tutor Team supporting them throughout the process.

Dan, who was brought in to work on the foundation's website, was particularly grateful to TU for the support with his CV. Not only did the team give him feedback on it, he also admitted he wouldn't have had anything to put on it without the TU role! **"Getting assistance on my CV developed my skill immensely."**

Kunjal's internship focused on developing marketing and communications for an upcoming Christmas event. Of the experience, she shared, **"Within this role, I believe I developed personally and professionally."**


We also ran a number of professional development sessions during our regular top-up training days with Francesca Louise from Change Blueprint – an expert in HR, learning, and inclusion. The topics covered included networking, using LinkedIn, and navigating career progression.


Who are our tutors?

 **54%**
come from a low-income background

 **31%**
were eligible for free school meals

 **56%**
speak English as an Additional Language

 **43%**
are the first in their family to attend university

 **54**
universities represented



Tutor Spotlight

Ruth

Ruth first joined Tutors United in 2019. Now, a second year Biochemistry student, **she describes her time at Tutors United as “transformative and invaluable.”** As well as providing Ruth with an opportunity to enhance her transferrable skills, the experience of tutoring has shaped her career ambitions.

“Being a tutor has helped me realise that I would love to be a teacher when I graduate.” We think her future pupils couldn’t be luckier! Throughout the year, Ruth has honed her teaching skills by tutoring both in-person and online lessons and, as a result, has “become much better at adapting my lessons to the pupils’ ability, [having] learnt different ways of explaining difficult topics that they are unfamiliar with. I hope to be able to bring this forward if I do (hopefully!) become a qualified teacher!”

According to Ruth, the experience of tutoring has been immensely satisfying, particularly the feeling of witnessing pupils’ progression throughout the year.

“I have had many proud moments as a tutor but one that sticks out in my memory is when I nominated one of my pupils for an end-of-year award. She won the award and was presented with her prize at the graduation ceremony. Her beaming face was a sight to behold! She and her family were so proud, as was I. I felt that my efforts to make the lessons fun and engaging had been worthwhile.”

Ruth’s amazing efforts to provide fun and engaging sessions for her pupils in the 2022-23 academic year have resulted in her being promoted to the Tutor Leader position for 2023-24.

In her new leadership role, Ruth hopes to encourage and support other tutors and continue to hone her “communication and leadership skills” through the increased responsibility that the role provides. We are immensely grateful for all Ruth’s hard work throughout the year and are proud to witness her ongoing development.

“

Working as a tutor will increase your confidence – in teaching and in communicating more widely. At first, calling parents and covering sessions made me slightly anxious. Now, meeting new pupils and teaching different materials can be the highlight of my week.

Louisa
Tutor



Our partners



The logo for Tutors United is centered on the page. It features the word "TUTORS" in a bold, white, sans-serif font, with the letters slightly slanted to the right. Below it, the word "UNITED" is written in a smaller, yellow, sans-serif font, with each letter separated by a small gap.

TUTORS
UNITED

TUTORS UNITED
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

TUTORS UNITED
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the company, its Trustees and advisers	35
Trustees' report	36-39
Independent examiner's report	40-41
Statement of financial activities	42
Balance sheet	43-44
Notes to the financial statements	45-47

TUTORS UNITED
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 JULY 2023

Trustees	Matthew Corner Annie Maciver Liam McLaughlin Robert Homes (appointed 28 November 2022) Samreen Shah (resigned 29 November 2022) Laura Wilson, Chair
Company registered number	8595641
Charity registered number	1176968
Registered office	63/66 Hatton Garden London EC1N 8LE
Chief Executive Officer	Amy Whitelock Gibbs
Independent Examiner	Dean Howard & Co Chartered Certified Accountants Unit F55 Expressway Studios 1 Dock Road London E16 1AH

TUTORS UNITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JULY 2023

The Trustees present their annual report together with the financial statements of the company for the 1 August 2022 to 31 July 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

TUTORS UNITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2023

b. Reserves policy

Tutors United needs the reserves to be maintained at a level that:

- Ensures our responsibilities to staff, beneficiaries and partners could be met during a period of unforeseen difficulty
- Underpins long-term commitments, expansion possibilities, and organisational development
- Provides transparency to funders and other stakeholders
- Meet the Trustees' duty to apply our financial resources towards Tutors United's charitable objectives.

Considering each of these in turn, Tutors United:

- Has some compulsory overheads in the form of salaries, with the notice period for key staff being six-weeks
- Is committed to working towards growth and sustainability
- Needs sufficient reserves to provide security, reliability, and confidence in the organisation's on-going sustainability to potential partners
- Needs to meet expenditure commitments, not only to staff and stakeholders but ultimately to beneficiaries.

Following Tutors United's requirement assessment, the board will retain at least three months reserves to cover overheads. Tutors United will take steps to maintain reserves at this level, of which at least one month's worth of reserves should be maintained in a readily realisable form.

To optimise Tutors United Income, and minimise the impact of inflation, trustees may choose to invest reserves in excess of one months' worth, in term deposits or other financial deposits, subject to:

- The deposit accounts or savings products must be covered by the Financial Services Compensation Scheme (FSCS)
- The amount of any deposit or investment must not exceed the FSCS compensation limit (currently £85,000)
- The deposit accounts or savings products must allow for early withdrawal of funds – recognising that this will result in a loss of interest income for Tutors United
- The fixed term or duration of any deposit or investment shall not exceed 12 months
- The deposit account or savings product must not expose Tutors United to any potential capital loss.

This reserves policy will be monitored by the Board annually.

TUTORS UNITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2023

Structure, governance and management

a. Constitution

Tutors United is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees, who are elected and co-opted under the terms of the Memorandum of Association.

c. Financial risk management

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 5 April 2024 and signed on their behalf by:

TUTORS UNITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2023

L Wilson

Laura Wilson
(Chair of Trustees)

TUTORS UNITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 JULY 2023

Independent examiner's report to the Trustees of Tutors United ('the company')

I report to the Charity Trustees on my examination of the accounts of the company for the year ended 31 July 2023.

Responsibilities and basis of report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Signed:

Dated: 17 April 2024

Dean Dairo FCCA

TUTORS UNITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2023

Dean Howard & Co

Chartered Certified Accountants

Unit F55

Expressway Studios

1 Dock Road

London

E16 1AH

TUTORS UNITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	80,000	153,961	233,961	277,270
Investments	4	802	-	802	41
Other income	5	336,488	-	336,488	203,762
Total income		417,290	153,961	571,251	481,073
Expenditure on:					
Raising funds	6	4,433	86,638	91,071	79,083
Charitable activities	7	365,093	101,292	466,385	380,845
Total expenditure		369,526	187,930	557,456	459,928
Net movement in funds		47,764	(33,969)	13,795	21,145
Reconciliation of funds:					
Total funds brought forward		159,775	47,372	207,147	186,002
Net movement in funds		47,764	(33,969)	13,795	21,145
Total funds carried forward		207,539	13,403	220,942	207,147

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

The notes on pages 11 to 23 form part of these financial statements.

TUTORS UNITED
(A company limited by guarantee)
REGISTERED NUMBER: 8595641

BALANCE SHEET
AS AT 31 JULY 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	8,463	7,134
		<u>8,463</u>	<u>7,134</u>
Current assets			
Debtors	13	86,638	31,261
Cash at bank and in hand		228,069	307,647
		<u>314,707</u>	<u>338,908</u>
Creditors: amounts falling due within one year	14	(102,227)	(138,894)
Net current assets		<u>212,480</u>	<u>200,014</u>
Total assets less current liabilities		<u>220,943</u>	<u>207,148</u>
Net assets excluding pension asset		<u>220,943</u>	<u>207,148</u>
Total net assets		<u><u>220,943</u></u>	<u><u>207,148</u></u>
Charity funds			
Restricted funds	15	13,404	47,373
Unrestricted funds	15	207,539	159,775
Total funds		<u><u>220,943</u></u>	<u><u>207,148</u></u>

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

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

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

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

The financial statements were approved and authorised for issue by the Trustees on 05 April 2024 and signed on their behalf by:

TUTORS UNITED
(A company limited by guarantee)
REGISTERED NUMBER: 8595641

BALANCE SHEET (CONTINUED)
AS AT 31 JULY 2023

L Wilson

Laura Wilson
(Chair of Trustees)

The notes on pages 11 to 23 form part of these financial statements.

TUTORS UNITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

1. General information

The company is limited by guarantee and a registered charity in England. The address of the registered office is given in the company information page of these financial statements.

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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Tutors United 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.

2.2 Income

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

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 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.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

TUTORS UNITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL 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 on a reducing balance basis.

Depreciation is provided on the following basis:

Office equipment	- 25% on reducing balance
------------------	---------------------------

2.5 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.

2.6 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.

2.7 Liabilities and provisions

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

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

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

TUTORS UNITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

2. Accounting policies (continued)

2.8 Pensions

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

2.9 Fund accounting

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

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

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

3. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations	15,000	-	15,000	15,626
Grants	65,000	153,961	218,961	261,644
	<hr/> 80,000 <hr/>	<hr/> 153,961 <hr/>	<hr/> 233,961 <hr/>	<hr/> 277,270 <hr/>
<i>Total 2022</i>	<hr/> 128,328 <hr/>	<hr/> 148,942 <hr/>	<hr/> 277,270 <hr/>	

TUTORS UNITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

4. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Investment income	802	802	41
	<hr/>	<hr/>	<hr/>
<i>Total 2022</i>	41	41	
	<hr/>	<hr/>	

5. Other incoming resources

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Other incoming resources	336,488	336,488	203,762
	<hr/>	<hr/>	<hr/>
<i>Total 2022</i>	203,762	203,762	
	<hr/>	<hr/>	

TUTORS UNITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Advertising and promotions	4,433	-	4,433	13,742
Wages and salaries	-	86,638	86,638	65,341
	<u>4,433</u>	<u>86,638</u>	<u>91,071</u>	<u>79,083</u>
<i>Total 2022</i>	<u><u>13,742</u></u>	<u><u>65,341</u></u>	<u><u>79,083</u></u>	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Charitable activities	365,093	101,292	466,385	380,845
	<u>365,093</u>	<u>101,292</u>	<u>466,385</u>	
<i>Total 2022</i>	<u><u>210,845</u></u>	<u><u>170,000</u></u>	<u><u>380,845</u></u>	

TUTORS UNITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

8. Analysis of expenditure by activities

	Support costs 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Charitable activities	466,385	466,385	380,845
<i>Total 2022</i>	380,845	380,845	

TUTORS UNITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Staff costs	335,832	335,832	252,104
Depreciation	2,821	2,821	2,557
Tutoring fees	46,465	46,465	32,549
Office costs	2,156	2,156	546
Telephone	5,000	5,000	4,830
Computer costs	4,775	4,775	5,014
Rent and rates	20,561	20,561	9,802
Printing, postage and stationery	2,330	2,330	3,086
Travel and subsistence	2,331	2,331	10,034
Staff training	6,352	6,352	5,150
Staff welfare	1,616	1,616	2,214
Recruitment costs	16,346	16,346	23,736
Insurance	1,159	1,159	1,487
Consultancy	-	-	11,096
Accountancy fees	8,936	8,936	6,138
Bank charges	(7)	(7)	99
Sundry expenses	-	-	274
Web hosting	1,702	1,702	956
Storage costs	-	-	309
Learning materials	7,209	7,209	7,979
Quality assurance	150	150	885
Subscriptions	651	651	-
	<u>466,385</u>	<u>466,385</u>	<u>380,845</u>
<i>Total 2022</i>	<u>380,845</u>	<u>380,845</u>	

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,400 (2022 - £2,400).

TUTORS UNITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

10. Staff costs

	2023 £	2022 £
Wages and salaries	376,115	282,243
Social security costs	35,822	27,770
Contribution to defined contribution pension schemes	10,534	7,432
	<u>422,471</u>	<u>317,445</u>

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

	2023 No.	2022 No.
	<u>13</u>	<u>10</u>

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

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 July 2023, no Trustee expenses have been incurred (2022 - £NIL).

12. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 August 2022	13,729
Additions	4,150
At 31 July 2023	<u>17,879</u>

TUTORS UNITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

12. Tangible fixed assets (continued)

	Office equipment £
Depreciation	
At 1 August 2022	6,595
Charge for the year	2,821
At 31 July 2023	<u>9,416</u>
Net book value	
At 31 July 2023	<u>8,463</u>
At 31 July 2022	<u>7,134</u>

13. Debtors

	2023 £	2022 £
Trade debtors	75,351	22,708
Prepayments and accrued income	11,287	8,553
	<u>86,638</u>	<u>31,261</u>
	<u>86,638</u>	<u>31,261</u>

TUTORS UNITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

14. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	10,470	24,219
Pension fund loan payable	2,212	1,211
Other creditors	-	18,765
Accruals and deferred income	89,545	94,699
	102,227	138,894

TUTORS UNITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

15. Statement of funds

Statement of funds - current year

	Balance at 1 August 2022 £	Income £	Expenditure £	Balance at 31 July 2023 £
Unrestricted funds				
General Funds - all funds	<u>159,775</u>	<u>417,290</u>	<u>(369,526)</u>	<u>207,539</u>
Restricted funds				
Restricted Funds - all funds	<u>47,373</u>	<u>153,961</u>	<u>(187,930)</u>	<u>13,404</u>
Total of funds	<u><u>207,148</u></u>	<u><u>571,251</u></u>	<u><u>(557,456)</u></u>	<u><u>220,943</u></u>

TUTORS UNITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 August 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 July 2022 £</i>
Unrestricted funds				
General Funds - all funds	154,932	229,429	(224,586)	159,775
	<u>154,932</u>	<u>229,429</u>	<u>(224,586)</u>	<u>159,775</u>
Restricted funds				
Restricted Funds - all funds	31,070	251,644	(235,341)	47,373
	<u>31,070</u>	<u>251,644</u>	<u>(235,341)</u>	<u>47,373</u>
Total of funds	<u>186,002</u>	<u>481,073</u>	<u>(459,927)</u>	<u>207,148</u>

16. Summary of funds

Summary of funds - current year

	Balance at 1 August 2022 £	Income £	Expenditure £	Balance at 31 July 2023 £
General funds	159,775	417,290	(369,526)	207,539
Restricted funds	47,373	153,961	(187,930)	13,404
	<u>159,775</u>	<u>417,290</u>	<u>(369,526)</u>	<u>207,539</u>
	<u>47,373</u>	<u>153,961</u>	<u>(187,930)</u>	<u>13,404</u>
	<u>207,148</u>	<u>571,251</u>	<u>(557,456)</u>	<u>220,943</u>

Summary of funds - prior year

	<i>Balance at 1 August 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 July 2022 £</i>
General funds	154,932	229,429	(224,586)	159,775
Restricted funds	31,070	251,644	(235,341)	47,373
	<u>154,932</u>	<u>229,429</u>	<u>(224,586)</u>	<u>159,775</u>
	<u>31,070</u>	<u>251,644</u>	<u>(235,341)</u>	<u>47,373</u>
	<u>186,002</u>	<u>481,073</u>	<u>(459,927)</u>	<u>207,148</u>

TUTORS UNITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	8,463	-	8,463
Debtors due after more than one year	86,638	-	86,638
Current assets	228,069	-	228,069
Creditors due within one year	(115,631)	13,404	(102,227)
Total	207,539	13,404	220,943

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	7,134	-	7,134
Debtors due after more than one year	31,261	-	31,261
Current assets	260,274	47,373	307,647
Creditors due within one year	(138,894)	-	(138,894)
Total	159,775	47,373	207,148

18. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £10,534 (2022 - £7,432). Contributions totalling £2,212 (2022 - £1,211) were payable to the fund at the balance sheet date and are included in creditors.

19. Related party transactions

The company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the company at 31 July 2023.