

IDEAS MATTER

England & Wales · Charity number 1178999

Details

Other names	BATTLE OF IDEAS
Status	Registered
Legal form	Charitable company
Company number	11213433
Registered	2018-06-29
Register	View on the Charity Commission register

Contact

Address	5-8 The Sanctuary London SW1P 3JS
Phone	0207 269 9234
Email	info@ideasmatter.org.uk
Website	ideasmatter.org.uk

Activities

Objects: 2.1 THE OBJECTS FOR WHICH THE COMPANY IS ESTABLISHED ARE SPECIFICALLY RESTRICTED TO SUCH OBJECTS AND PURPOSES IN ANY PART OF THE WORLD AS ARE EXCLUSIVELY CHARITABLE AND IN PARTICULAR (BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING):2.1.1 TO ADVANCE EDUCATION, IN PARTICULAR BUT NOT EXCLUSIVELY BY PROVIDING A FORUM FOR DISCUSSION AND DEBATE THROUGH THE ORGANISATION OF PUBLIC DEBATES, FESTIVALS AND SUMMER SCHOOLS INVOLVING ACADEMICS, THINKERS AND EXPERTS THAT DEEPEN AND ENRICH THE KNOWLEDGE AND UNDERSTANDING OF ALL PARTICIPANTS; AND2.1.2 TO ADVANCE GOOD CITIZENSHIP, IN PARTICULAR BUT NOT EXCLUSIVELY THROUGH THE PROMOTION OF IDEAS OF TOLERANCE, OPEN DEBATE AND PARTICIPATION IN DEMOCRACY THROUGH THE ORGANISATION OF LIVE EVENTS, AND IN PRINT AND ONLINE.

Activities: The Ideas Matter charity seeks to renew social life through debate, discussion and education about the big ideas that have inspired humanity. Ideas Matter believes that the basis of good citizenship and education, our charitable purposes, is engagement with the ideas that have been articulated, challenged and discussed in major events throughout history.

Classification

- **How:** Other Charitable Activities
- **What:** Education/training, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£235,957	£192,799	-	-
2024-03-31	£123,922	£127,675	-	-
2023-03-31	£122,204	£113,989	-	-
2022-03-31	£152,327	£123,022	-	-
2021-03-31	£278,357	£174,824	-	-

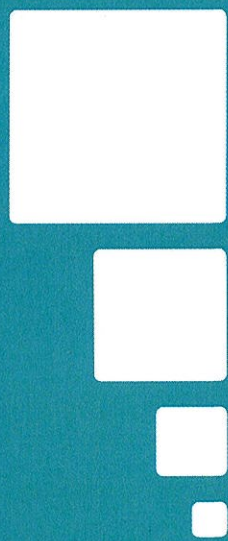
Trustees

Name	Role	Appointed
FERENC FUREDI		2018-02-19
LUKE SAMUEL GITTOS		2018-02-19
PHILIP ROY MULLAN		2018-02-19
SHEILA FRANCES LEWIS		2018-02-19

IDEAS MATTER

England & Wales - Charity number 1178999

Accounts



Ideas Matter

Ideas Matter Annual Report FY 2024-25

Charity number 1178999
Company number 11213433

About Ideas Matter

The trustees present their report along with the financial statements of the charity for the financial year from 1 April 2024 to 31 March 2025.

Ideas Matter is a charity registered with the Charity Commission under registration number 1178999 and a company limited by guarantee with registration number 11213433.

Trustees:

Ferenc Furedi (full year, chair)

Philip Roy Mullan (full year)

Luke Samuel Gittos (full year)

Sheila Frances Lewis (full year, treasurer)

Trustees are recruited through our existing trustees on the basis of professional recommendation in order to fill specific skill gaps.

In selecting trustees, Ideas Matter looks for high levels of commitment to the role that ideas, intellectual development, and discussion play in public life, as well as strong evidence of personal integrity and reliability, including the commitment to hold the charity to account on its core aims.

Advisors:

Jane Sandeman (independent examiner, fellow member of the Association of Chartered Certified Accountants)

Key employees:

Geoff Kidder (chief executive)

Alastair Donald (secretary)

Address and contact:

Ideas Matter
5-8 The Sanctuary
Westminster
London
SW1P 3JS

ideasmatter.org.uk

020 7269 9234

Structure, governance and management

Ideas Matter is governed by a memorandum and articles of company association

Ideas Matter is a company charity

The company directors are also the charity Trustees

The company is limited by guarantee

Registered charity number: 1178999

Company registration number: 11213433

Objects and activities

Ideas Matter was set up with two aims:

1. To advance education, in particular but not exclusively, by providing a forum for discussion and debate through the organisation of public debates, festivals and summer schools involving academics, thinkers and experts that deepen and enrich the knowledge and understanding of all participants.
2. To advance good citizenship, in particular but not exclusively, through the promotion of ideas of tolerance, open debate and participation in democracy through the organisation of live events, in print and online.

Summary of the main activities undertaken for the public benefit in relation to these objects:

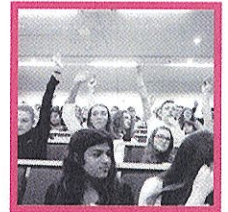
Ideas Matter charity's overriding ambition is to encourage a culture of learning and discussion, in order to enhance public debate of the many questions that face society and citizens today. To that end, the organisation pursues projects that encourage both self-education and a willingness to debate people with other viewpoints. Our work is not aimed specifically at any one section of society but at the broader culture of intellectual engagement and participation. To that end, we work with adults and soon-to-be adults wherever the opportunity for debate arises.

The major activities undertaken include organising education and citizenship projects, specifically the projects Debating Matters, Living Freedom and The Academy.



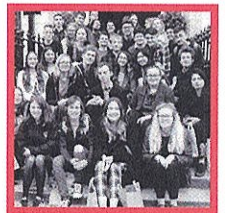
Debating Matters

An innovative and engaging approach to schools debating, emphasising substance over style, and the importance of taking ideas seriously.



Living Freedom

Our annual residential school that allows 18- to 30-year-olds to explore ideas around the past, present and future of freedom by engaging with 'the best that is known and thought' and the provocations of contemporary intellectuals.



The Academy

Our annual summer school for all ages interested in studying ideas. Organised each year around a specially chosen theme, lectures on philosophy, history and culture demonstrate the value of scholarship in itself over instrumental approaches to knowledge.



Our work this year

Ideas Matter
Company number 11213433 | Charity number 1178999



Chief Executive's Comment



Geoff Kidder
Chief Executive

'This has been a year of exciting expansion and intellectual vitality for the Ideas Matter charity. Building on the fresh identity we established last year, we have successfully broadened our horizons—both geographically and intellectually. From the launch of the Debating Matters Transatlantic pilot to our largest-ever Living Freedom summer school, and the profound questions raised at The Academy, we have seen a growing hunger for serious engagement with ideas and debates centred around freedom. We have connected young minds in the UK, US, and Germany, while cementing our relationships with a dedicated network of judges, speakers, and alumni across generations. I feel immense pride in how our projects have tackled the most pressing cultural and political challenges of our time, from the 'siege' on civilisation to the renewing of freedom. Our mission is more relevant than ever: to ensure that robust debate and free inquiry remain at the very heart of society.'

Debating Matters

Debating Matters, the sixth-form debating competition, expanded its outreach while maintaining some familiar competitions and partnerships. It spread the debating competition to students in the US, as part of the Debating Matters Transatlantic (DMTA) pilot phase, while also holding previously established competitions in Durham, Berlin and the House of Lords.

Over the course of the year, Debating Matters held seven championships involving

- Approximately **260** students
- Approximately **80** judges
- The release of **20** new or updated topic guides (eight of which were bespoke 'Transatlantic' guides).

The summer term of 2024 (13 June) saw a return of the Durham Championship, where sixth-form students from six North East schools competed for the Debating Matters Durham Champions' title. This was in partnership with the Durham Union Society. It was also in association with an international law firm (which offered the prize of four days' work experience to the winner of the Best Individual prize), the Royal Opera House



(which offered a substantial ticket offer to the Best Individual), and many more prizes for winning teams and debaters. The competition was valued as an absorbing and exciting experience, giving debaters a wealth of knowledge, preparing them for future debates and the workplace.



Shortly after, Debating Matters returned to Berlin for its ninth annual DM Berlin Championship on Friday 28 June. Twelve German schools debated relevant Debating Matters topic guides, with the final motion being 'Germany should pay reparations for its colonial past', intertwining the broader philosophical and moral arguments around reparations with the specific national context.

In October, Debating Matters returned to the Battle of Ideas festival in a showcase debate between Oakwood Park Grammar School and The Burgate School, on the motion 'Should smartphones be banned in the classroom?'. This new motion encouraged the four debaters to ask challenging questions about the divisions and influences in society, looking at how to balance technology's potential with the harms that can occur if left completely unregulated.

Debating Matters

In March 2025, Debating Matters completed its first partnership with the Bill of Rights Institute and Rising Tide Foundation. This first 'pilot' stage involved a range of training and workshop opportunities, including an American school qualifier, which took place on 2 November. The competition provided six US teams with the opportunity to compete for three places in the international competition, and brought together judges from the US, the UK and Germany to evaluate what was deemed an extremely high level of debate.



© House of Lords / photography by Roger Harris

The international competition between the two countries commenced in the spring term on 1 March – three US teams took on three UK teams. The students engaged in a range of topics, with motions centred on technology,



© House of Lords / photography by Roger Harris

including AI, misinformation and smartphones in the classroom, before culminating in a fiery debate on the motion 'Cancel culture is a threat to free speech'. It was viewed by participants and judges as a great competition, which elevated both the intellectual challenge to students and the quality of the arguments put forward. This was a fantastic opportunity for students from the UK to engage with different debating styles and ideas from America, and gave all teams the chance to receive detailed feedback from a range of quality judges, from both the UK and the US.

Later in the spring term, Debating Matters at the House of Lords returned, bringing together four schools from all around the UK to challenge each other on contemporary issues at the top of the political agenda. Regular Debating Matters judges such as Tiffany Jenkins, Dr Shahrar Ali, and Dr Jim Panton were accompanied by peers from the House of Lords, Lord Borwick, Baroness Vere of Norbiton and Lord Wood of Anfield. Students were later given the chance to tour the House of Lords, showcasing the importance of debate to maintaining democracy and political discussion. Competing in a venue at the centre of British democracy brought a sense of gravitas and recognised the vitality of the competition, hoping to push these young debaters forward in their intellectual journey and instill the importance of democratic decision making.

Overall, this was a successful year for Debating Matters, both continuing successful competitions and opening new pathways for collaborations and experiences.

Living Freedom

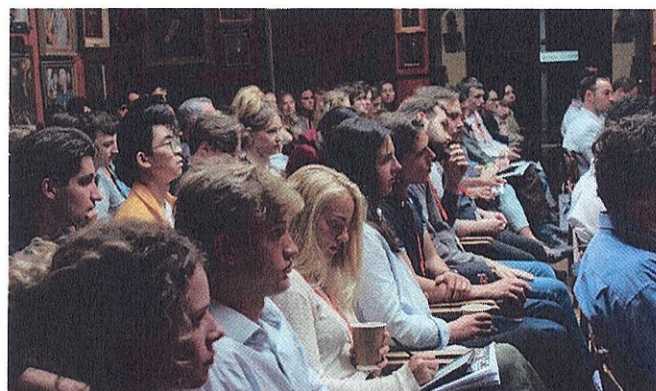
This year Living Freedom continued to expand its summer school and forum events, allowing young people to evaluate and address the challenge of renewing freedom in current times. The Living Freedom summer school continued to expand, with over 100 attendees, which deepened the dynamic atmosphere and the range of ideas and opinions discussed.

The summer school ran a packed schedule, covering contemporary topics from extremism and religious freedom to decolonisation, while also encouraging young people to grapple with more traditional ideals related to freedom, such as toleration, the Harm Principle, and the Enlightenment.



Living Freedom continued to host forums throughout the year. The forums, mostly taking place in Westminster, discussed a range of topical debates. These started with the crisis of civility, unpicking how and why social norms are being eroded, and whether civility can help us overcome our political differences. In August, Living Freedom ran another forum on the US election, reflecting on what was at stake for the rest of the Western world and the challenges or opportunities for freedom it could bring.

In January 2025, the forum looked at the threat of tyranny in the 21st century, understanding how the concept has expanded and changed since its use in Ancient Greece.



We also held university forum events, starting with an event partnered with Student Academics for Academic Freedom, looking at whether the culture wars have captured universities, and asking questions about whether this changed after the election of Donald Trump, and the impact of the culture wars on intellectual vigour and research funding.



These events were well attended and those who came were highly engaged, showing the need for in-depth discussion and debate to be facilitated outside of university institutions.

Living Freedom

Living Freedom organised a series of discussions at the Battle of Ideas festival 2024, covering topics such as Gen Z's dissent, socialisation and equality laws, where several Living Freedom volunteers and alumni participated in the panels.

This also opened the opportunity for a young freethinkers' mixer, bringing together initiatives in defence of freedom led by the 'next generation'. This highlighted the relationships and networks Living Freedom has been able to build and cultivate through bringing young people together discuss difficult topics and political divides. These discussions were made possible through the support of The Snider Foundation.



In February 2025, Living Freedom launched its Substack, allowing a stronger engagement with attendees who can follow it as a newsletter, to continue conversations in defence of freedom throughout the year, and keep up to date with upcoming events.



Living Freedom has been able to deepen its networks with young people advocating for freedom in the 21st century. This is demonstrated by the continued relationship with young advocates for freedom who support the running of Living Freedom, as well as their own ideas and projects. They continue to provide insight into the most pressing discussions around the threats to freedom today, as well as volunteering at the summer school and on the Ideas Matter stall at the Battle of Ideas festival.

The Academy

We were delighted to put together another edition of our annual project The Academy. This year, under the title 'Civilisation Under Siege', we asked whether the foundational values of the West are facing an existential crisis.

Key questions on the agenda were:

- Is Western civilisation threatened by external enemies, or an internal loss of confidence?
- What are the consequences of the drive to 'decolonise' our culture?
- How can we defend universalism in an age of identity politics?
- Why have institutions turned against the traditions they were meant to preserve?



It was a return to our regular event venue, Wyboston Lakes, where a large audience – including a number of students on reduced-price scholarship tickets – came together for a weekend of serious thought and reflection. As ever, it was a chance to ask hard questions and reflect in good company on one of the most pressing cultural issues of our time.

Sessions tackled a wide range of issues and events, from the geopolitical shifts challenging the West to the 'politicisation of the past' in museums, and from the importance of

the Classics to the contemporary crisis of antisemitism.



We were lucky to be able to involve some of the moment's most important thinkers and commentators, including Professor Frank Furedi, Dr Tiffany Jenkins and Andrew Doyle.

As an additional bonus for the event, we were able to benefit from the recording of the main lectures, which were released on our YouTube channel enabling access by a wide audience.

We are delighted that the content and spirit of the event was of its normal high standard.



Our public benefit

Ideas Matter
Company number 11213433 | Charity number 1178999



Assessing our public benefit for the year

Ideas Matter has suggested using the following criteria to judge the effectiveness of its projects

The quality of debates: are the speakers well-informed, do they present their arguments well and have the topics and presentations engaged the audience?

This year, the intellectual vibrancy across our projects was exceptional. Debating Matters produced 20 new or updated topic guides, ensuring students were equipped to deliver what judges described as an “extremely high level of debate” on complex motions regarding reparations and free speech. Living Freedom fostered a dynamic atmosphere where young attendees grappled with demanding concepts—from the Enlightenment to the crisis of civility—resulting in highly engaged university forums. The Academy maintained its reputation for high standards, featuring prominent thinkers who led serious reflections on the existential challenges facing Western civilisation, ensuring the content remained challenging and pertinent.

The size and mix of audiences: have the debates and other events attracted sizeable audiences that include a reasonable cross-section of society?

Our initiatives successfully attracted diverse and growing audiences. Debating Matters involved approximately 260 students and 80 judges, mixing state and grammar schools with international teams. Living Freedom saw its summer school expand to over 100 attendees, effectively cultivating the ‘next generation’ of advocates, while The Academy brought together around 200 participants. Crucially, The Academy continued its scholarship scheme, ensuring that students and those on lower incomes could attend alongside established

professionals, creating a genuine cross-generational exchange.

Geographical spread: can the organisation successfully produce events beyond London, both in the UK regions and across Europe, broadening the experiences that inform the discussions?

This year marked a significant widening of our geographical footprint. Debating Matters demonstrated impressive reach by hosting championships in the North East (Durham) and Berlin, while launching a Transatlantic pilot that connected students in the UK with peers in the US. The Academy took place in Bedfordshire, drawing attendees out of the capital, while our digital presence expanded globally through The Academy’s YouTube lecture releases and the launch of the Living Freedom Substack, allowing audiences worldwide to engage with our work.

Our year in brief

400

Young people involved



**Participants from across
the world engaged**



**Much-improved online
resources, videos and
debates**

14,000

**Views on our hit lecture
from Andrew Doyle**

Our year in quotes

Debating Matters

“I think just from the whole idea of there being two different sides—except there’s not just two different sides to a debate, based on the fact that we have conflicting ideas, but then also the blending of them and seeing where that takes you. I think that’s what really impressed me today and I really enjoyed it.”

Student, Aylesbury Grammar School, DM House of Lords

“I thought it was a really great event. I thought hearing the student debaters was excellent, and then the contribution from the other students in the room was also really enlightening. But what I was really impressed by was the ability of the students to make cogent arguments and to stick by their points, even though they hadn’t necessarily chosen which side of the debate they were going to be on. And that’s really difficult.”

Julie Smith, Member of the House of Lords

Living Freedom

“Living Freedom provides a much-needed space for debate and discussion. The conversations were lively but nuanced and it was a wonderful chance to listen to some of the brightest minds the next generation has to offer.”

Max Sanderson, speaker

“A refreshing opportunity to have honest, intellectual conversations and hear new perspectives from the speakers and fellow participants that challenged my beliefs and left me wanting more.”

Ashton Evans, participant

The Academy

“The Academy offers something you simply can’t find elsewhere: a space where history and philosophy are treated with the seriousness they deserve. It was exhilarating to spend a weekend dissecting the crisis of the West with such intellectual rigour and honesty.”

Academy Attendee

“Coming to Wyboston Lakes felt like stepping out of an echo chamber. The mix of generations and the quality of the speakers challenged my thinking on every level. I left not just better informed, but genuinely energised to defend our cultural values.”

Academy scholarship recipient

Accounts

Ideas Matter
Company number 11213433 | Charity number 1178999



Summary

Summary	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	£	£
Income				
Donations and legacies	132,216	22,611	154,827	52,844
Charitable activities	77,207	-	77,207	68,926
Other	3,923	-	3,923	2,152
Total	213,346	22,611	235,957	123,922
Expenditure:				
Raising funds	13,562	-	13,562	12,732
Charitable activities	128,396	27,611	156,007	98,161
Other	23,231	-	23,231	16,782
Total	165,188	27,611	192,799	127,675
Net income/(expenditure) before tax for the reporting period	48,158	-5,000	43,158	-3,753
Tax payable	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	48,158	-5,000	43,158	-3,753
Net income/(expenditure)	48,158	-5,000	43,158	-3,753
Net movement in funds	48,158	-5,000	43,158	-3,753
Reconciliation of funds:				
Total funds brought forward	171,422	10,830	182,252	186,005
Total funds carried forward	219,580	5,830	225,410	182,252

The Ideas Matter policy on reserves

We have a Reserves Policy that has been agreed by the trustees. In short, it states that:

- We will hold reserves to protect itself against major risks identified in the Reserves Policy
- Ideas Matter will aim to accrue reserves of one-year operating expenditure
- Trustees will monitor progress in accruing reserves

Balance sheet

Summary	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	£	£
Fixed assets				
Intangible assets	-	-	-	-
Tangible assets	-	-	-	-
Heritage assets	-	-	-	-
Investments	-	-	-	-
Total fixed assets	-	-	-	-
Current assets				
Stocks	-	-	-	-
Debtors	-	-	-	3,071
Investments	-	-	-	-
Cash at bank and in hand	219,580	5,830	225,410	179,181
Total current assets	219,580	5,830	225,410	182,252
Creditors: amounts falling due within one year	957	-	957	-
Net current assets/(liabilities)	218,623	5,830	224,453	182,252
Total assets less current liabilities	218,623	5,830	224,453	182,252
Creditors: amounts falling due after one year	-	-	-	-
Provisions for liabilities	-	-	-	-
Total net assets or liabilities	218,623	5,830	224,453	182,252
Funds of the Charity				
Endowment funds	-	-	-	-
Restricted income funds	-	5,830	5,830	10,830
Unrestricted funds	218,623	-	218,623	171,422
Revaluation reserve	-	-	-	-
Fair value reserve	-	-	-	-
Total funds	218,623	5,830	224,453	182,252

Income

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
Donations and legacies:				
Donations and gifts	36,427	53	36,480	35,858
Gift Aid	10,820	-	10,820	6,986
Legacies	-	-	-	-
General grants provided by government/other charities	84,969	22,558	107,527	10,000
Other	-	-	-	-
Total	132,216	22,611	154,827	52,844
Charitable activities:				
Debating Matters	30,585	-	30,585	25,575
The Academy	34,329	-	34,329	25,388
Living Freedom	6,405	-	6,405	17,963
Other	5,888	-	5,888	-
Total	77,207	-	77,207	68,926
Other:				
Other	3,923	-	3,923	2,152
Total	3,923	-	3,923	2,152
Total income	213,346	22,611	235,957	123,922

Expenditure & restricted funds

Expenditure Analysis	This year			Last year		
	Unrestricted funds	Restricted income funds	Total funds	Unrestricted funds	Restricted income funds	Total funds
	£	£	£	£	£	£
Expenditure on raising funds:						
Incurred seeking donations	5,700	-	5,700	6,000	-	6,000
Incurred seeking legacies	-	-	-	-	-	-
Incurred seeking grants	5,000	-	5,000	5,000	-	5,000
Advertising, marketing, direct mail and publicity	2,862	-	2,862	1,732	-	1,732
Total expenditure on raising funds	13,562	-	13,562	12,732	-	12,732
Expenditure on charitable activities:						
Debating Matters	15,831	5,558	21,389	22,962	1,000	23,962
The Academy	43,507	53	43,560	39,921	470	40,391
Living Freedom	24,673	17,000	41,673	8,637	25,172	33,809
Free Speech Champions/other	44,384	5,000	49,384	-	-	-
Total expenditure on charitable activities	128,395	27,611	156,006	71,520	26,642	98,162
Other						
Support costs	17,765	-	17,765	12,000	-	12,000
Other office costs	5,466	-	5,466	4,781	-	4,781
Total other expenditure	23,231	-	23,231	16,781	-	16,781
TOTAL EXPENDITURE	165,188	27,611	192,799	101,033	26,642	127,675

Restricted funds	Balance at 1 April 2024	Incoming resources	Resources expended	Balance at 31 March 2025
Donations to Living Freedom	-	17000	17000	-
Oakdale Trust	750	-	-	750
Thomas Howell Trust	1500	-	-	1500
FSC Charitable Activities	8580	-	5000	3580
Donations to The Academy	-	53	53	-
Rising Tide Foundation	-	5558	5558	-
Total	10830	17053	22053	5830

The nature and the purpose of the restricted funds can be summarised as follows:

During the course of the year we received funding for Living Freedom Summer School and The Academy.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of Ideas Matter trustees:

Full name:

PHILIP ROY MULLAN

Signature:



Position:

TRUSTEE

Date:

29 December 2025



Charity number 1178999
Company number 11213433

Ideas Matter		Charity No	1178999
		Company No	11213433
Annual accounts for the period			
Period start date	01/04/2024	To	Period end date 31/03/2025

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	132,216	22,611	-	154,827	52,844
Charitable activities	S02	77,207	-	-	77,207	68,926
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	3,923	-	-	3,923	2,152
Total	S07	213,346	22,611	-	235,957	123,922
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	13,562	-	-	13,562	12,732
Charitable activities	S09	128,396	27,611	-	156,007	98,161
Separate material expense item	S10					
Other	S11	23,231	-	-	23,231	16,782
Total	S12	165,188	27,611	-	192,799	127,675
Net income/(expenditure) before tax for the reporting period						
	S13	48,158	- 5,000	-	43,158	- 3,753
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)						
	S15	48,158	- 5,000	-	43,158	- 3,753
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	48,158	- 5,000	-	43,158	- 3,753
Transfers between funds	S18	-	-	-	-	-
Other recognised	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	48,158	- 5,000	-	43,158	- 3,753
Reconciliation of funds:						
Total funds brought forward	S23	171,422	10,830	-	182,252	186,005
Total funds carried forward	S24	219,580	5,830	-	225,410	182,252

Charity Name: Ideas Matter	Charity No	1178999
	Company No	11213433
Annual accounts for the period	01/04/2024	31/03/2025
Section B Balance sheet		

Guidance note	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Fixed assets				
Intangible assets	-	-	-	-
Tangible assets	-	-	-	-
Heritage assets	-	-	-	-
Investments	-	-	-	-
Total fixed assets	-	-	-	-
Current assets				
Stocks	-	-	-	-
Debtors	-	-	-	3,071
Investments	-	-	-	-
Cash at bank and in hand	219,580	5,830	225,410	179,181
Total current assets	219,580	5,830	225,410	182,252
Creditors: amounts falling due within one year	957	-	957	-
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Total assets less current liabilities	218,623	5,830	224,453	182,252
Creditors: amounts falling due after one year	-	-	-	-
Provisions for liabilities	-	-	-	-
Total net assets or liabilities	218,623	5,830	224,453	182,252
Funds of the Charity				
Endowment funds	-	-	-	-
Restricted income funds		5,830	5,830	10,830
Unrestricted funds	218,623		218,623	171,422
Revaluation reserve			-	
Fair value reserve				
Total funds	218,623	5,830	224,453	182,252

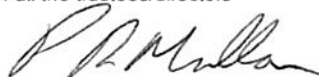
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

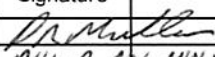
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors



Signature of director authenticating accounts being sent to Companies House

Print Name		Date of approval	
Philip Roy Mullan		29/12/2025	

Signature		Date dd/mm/yyyy	
		29/12/2025	
Print name	Philip Roy Mullan		

Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- | | | |
|------------------------------------|---|---|
| • and with* | ✓ | the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 |
| • and with* | ✓ | the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) |
| • and with the Charities Act 2011. | | |

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*	☒	* -Tick as appropriate
No*	☐	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to

Yes*	☒	* -Tick as appropriate
No*	☐	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☐	

Please disclose:

(i) the nature of the prior period error;

(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and

(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.

Section C

Notes to the accounts

(cont)

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

--

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
Adjustments:		

Fund balance as restated

--

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period
	£
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as restated

--

Section C

Notes to the accounts

(cont)

Note 2

Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government grants

The charity has received government grants in the reporting period

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Support costs

The charity has incurred expenditure on support costs

Yes*

No*

N/a*

✓

✓

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Yes*

No*

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Support costs	The charity has incurred expenditure on support costs.	☒	☒	☒
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes* ☒	No* ☒	N/a* ☒
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes* ☒	No* ☒	N/a* ☒
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes* ☒	No* ☒	N/a* ☒
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes* ☒	No* ☒	N/a* ☒
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes* ☒	No* ☒	N/a* ☒
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes* ☒	No* ☒	N/a* ☒
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes* ☒	No* ☒	N/a* ☒
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes* ☒	No* ☒	N/a* ☒
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes* ☒	No* ☒	N/a* ☒
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes* ☒	No* ☒	N/a* ☒
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes* ☒	No* ☒	N/a* ☒
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes* ☒	No* ☒	N/a* ☒
Deferred income	No material item of deferred income has been included in the accounts.	Yes* ☒	No* ☒	N/a* ☒
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes* ☒	No* ☒	N/a* ☒
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes* ☒	No* ☒	N/a* ☒
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes* ☒	No* ☒	N/a* ☒
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	Yes* ☒	No* ☒	N/a* ☒
	The depreciation rates and methods used are disclosed in note 14.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes* ☒	No* ☒	N/a* ☒
	They are valued at cost.	Yes* ☒	No* ☒	N/a* ☒

Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
		☒	☒	☒
	They are valued at cost.	Yes*	No*	N/a*
		☒	☒	☒
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
		☒	☒	☒
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
		☒	☒	☒
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
		☒	☒	☒
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
		☒	☒	☒
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
		☒	☒	☒
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		☒	☒	☒
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
		☒	☒	☒
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
		☒	☒	☒
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE				

Section C **Notes to the accounts** **(cont)**

Note 3

Income

Unrestricted funds				Prior year		
				£	£	
Donations and legacies:	Donations and gifts	36,427	53	-	36,480	35,858
	Gift Aid	10,820	-	-	10,820	6,986
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	84,969	22,558	-	107,527	10,000
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	132,216	22,611	-	154,827	52,844
Charitable activities:	Debating Matters	30,585	-	-	30,585	25,575
	The Academy	34,329	-	-	34,329	25,388
	Living Freedom	6,405	-	-	6,405	17,963
	Other	5,888	-	-	5,888	-
	Total	77,207	-	-	77,207	68,926
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-

Gain on disposal of a programme related investment	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	3,923	-	-	3,923	2,152
Total	3,923	-	-	3,923	2,152

TOTAL INCOME

213,346	22,611	-	235,957	123,922
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Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Academy scholar fundraiser - £53	
Rising Tide Foundation - £5558	Ian
MacTaggart Foundation £5000	Donations to
Living Freedom £12000	

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--	--

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

--	--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--	--

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

--	--

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

--	--

Section C	Notes to the accounts	(cont)
Note 4	Analysis of receipts of government grants	

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

Note 5 **Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	75,616	71,028
Use of property	-	-
Office costs	763	1,158
	76,379	72,186

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	Donation of seconded staff by Academy of Ideas to Ideas Matter as agreed in the Management Agreement	Donation of seconded staff by Academy of Ideas to Ideas Matter as agreed in the Management Agreement
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

Section C **Notes to the accounts** **(cont)**

Note 6 **Expenditure**

This year

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	5,700	-	-	5,700	6,000	-	-	6,000
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	5,000	-	-	5,000	5,000	-	-	5,000
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	2,862	-	-	2,862	1,732	-	-	1,732
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	13,562	-	-	13,562	12,732	-	-	12,732
Expenditure on charitable activities:								
Debating Matters	15,831	5,558	-	21,389	22,962	1,000	-	23,962
The Academy	43,507	53	-	43,560	39,921	470	-	40,391
Living Freedom	24,673	17,000	-	41,673	8,637	25,172	-	33,809
Other events and projects	44,384	5,000	-	49,384	-	-	-	-
Total expenditure on charitable activities	128,395	27,611	-	156,006	71,520	26,642	-	98,162
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Support costs	17,765	-	-	17,765	12,000	-	-	12,000
Other office costs	5,466	-	-	5,466	4,781	-	-	4,781
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	23,231	-	-	23,231	16,781	-	-	16,781
TOTAL EXPENDITURE	165,188	27,611	-	192,799	101,033	26,642	-	127,675

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Section C

Notes to the accounts

(cont)

Note 7

Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C		Notes to the accounts
Note 10	Details of certain types of expenditure	

Note 10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
0	0
0	0
0	0
0	0

Section C**Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors - VAT

Total

This year £	Last year £
-	-
-	-
-	3,071
-	3,071

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year £	Last year £
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	957	-	-	-
Other creditors	-	-	-	-
Total	957	-	-	-

20.2 Deferred income*Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.*

This year	Last year

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

	This year	Last year
	£	£
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	225,410	179,158
Other	-	-
Total	225,410	179,158



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Charity Name
ID GAS MATTER

On accounts for the year
ended

31ST MARCH 2025

Charity no
(if any)

1178999

Set out on pages

1 - 19

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD/MM/YYYY.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

* Please delete the words in the brackets if they do not apply.

Signed: Jene Sandema

Date: 23/12/2025

Name: JANE SANDEMAN

Relevant professional
qualification(s) or body

FCCA

(if any):

--

Address:

98 BEECH HALL ROAD
LONDON
E4 9NX

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

--

Accounts



Ideas Matter
Annual Report
FY 2023-24

Charity number 1178999
Company number 11213433

About Ideas Matter

The trustees present their report along with the financial statements of the charity for the financial year from 1 April 2023 to 31 March 2024.

Ideas Matter is a charity registered with the Charity Commission under registration number 1178999 and a company limited by guarantee with registration number 11213433.

Trustees:

Ferenc Furedi (full year, chair)

Philip Roy Mullan (full year)

Luke Samuel Gittos (full year)

Sheila Frances Lewis (full year, treasurer)

Advisors:

Jane Sandeman (independent examiner, fellow member of the Association of Chartered Certified Accountants)

Key employees:

Geoff Kidder (chief executive)

Alastair Donald (secretary)

Address and contact:

Ideas Matter
5-8 The Sanctuary
Westminster
London
SW1P 3JS

ideasmatter.org.uk

020 7269 9234

Structure, governance and management

Ideas Matter is governed by a memorandum and articles of company association

Ideas Matter is a company charity

The company directors are also the charity Trustees

The company is limited by guarantee

Registered charity number: 1178999

Company registration number: 11213433

Objects and activities

Ideas Matter was set up with two aims:

1. To advance education, in particular but not exclusively, by providing a forum for discussion and debate through the organisation of public debates, festivals and summer schools involving academics, thinkers and experts that deepen and enrich the knowledge and understanding of all participants.

2. To advance good citizenship, in particular but not exclusively, through the promotion of ideas of tolerance, open debate and participation in democracy through the organisation of live events, and in print and online.

Summary of the main activities undertaken for the public benefit in relation to these objects:

Ideas Matter charity's overriding ambition is to encourage a culture of learning and discussion, in order to enhance public debate of the many questions that face society and citizens today. To that end, the organisation pursues projects that encourage both self-education and a willingness to debate people with other viewpoints. Our work is not aimed specifically at any one section of society but at the broader culture of intellectual engagement and participation. To that end, we work with adults and soon-to-be adults wherever the opportunity for debate arises.

The major activities undertaken include organising education and citizenship projects, specifically the projects Debating Matters, Living Freedom and The Academy.



Debating Matters

An innovative and engaging approach to schools debating, emphasising substance over style, and the importance of taking ideas seriously.



Living Freedom

Our annual residential school that allows 18- to 30-year-olds to explore ideas around the past, present and future of freedom by engaging with 'the best that is known and thought' and the provocations of contemporary intellectuals.



The Academy

Our annual summer school for all ages interested in studying ideas. Organised each year around a specially chosen theme, lectures on philosophy, history and culture demonstrate the value of scholarship in itself over instrumental approaches to knowledge.



Our work this year

Ideas Matter
Company number 11213433 | Charity number 1178999



Chief Executive's Comment



Geoff Kidder
Chief Executive

'This was a packed year for the Ideas Matter charity. Following the change of name we adopted last year, we had a chance this year to really grow into our new identity. The wide range of events, and the continued success of each and every one of our projects, gave a fresh impetus to the work of the charity and allowed us a much-needed opportunity to engage an exciting group of participants. This includes not just the young people around Debating Matters or Living Freedom - but also our wide network of judges, speakers and supporters. I feel confident that, after the successes of this year, we are in a great position to continue to deliver on our objectives in the coming year. As ever, we look back with pride on a busy year of making good on our mission: bringing ideas back into the heart of society. Because society sorely needs it.'

Debating Matters

As Debating Matters entered its twenty-first year the sixth-form debating competition returned to some familiar venues and some new, engaging pupils from across the UK and in Berlin. This year also saw the launch of a new and invigorated version of Beyond Bars – an initiative working with women prisoners at HMP Bronzefield, Surrey.

Over the course of the year, the competition held four championships, two showcase events and the prison programme involving:

- Over **450** school pupils
- As many as **50** female prisoners
- Some **45** teachers & prison education officers
- Over **100** volunteer judges
- The release of **9** new or updated Topic Guides

The summer term was a particularly busy one for DM as the competition made a visit to the Durham Union on 8 June, then took part in a special event at the 104 London Debaters club, before flying across to Germany for the eighth annual DM Berlin Championship.



It was back to London in July for the 2023 DM London Championship and then a site visit to Bronzefield Prison to meet with prison officers and female prisoners in preparation for Beyond Bars 2023.



In August and September, Debating Matters completed an uplifting project with prisoners of HMP Bronzefield - the biggest women's prison in the UK. The Beyond Bars programme demonstrated that the DM format of rigorous, well-researched and impassioned debate is as much at home in prisons as it is in schools.

After two intensive training days, participants engaged in two days of tough debate and a special 'Question Time'-style discussion with panellists Lord Maurice Glasman, Timandra Harkness, Martin Wright and Alka Sehgal Cuthbert.

The autumn term saw the DM team take part in the Leeds Salon Annual Years 10&11 Debating Competition. Debating Matters is the official 'Judging Partner' for the competition, providing the Topic Guides, judges and judge recommendations as well as contributing to prizes for the event. This annual competition gives us an important presence in the north and allows us an opportunity to connect with more schools in Yorkshire.

Debating Matters

A return to the Battle of Ideas festival in October led to a showcase debate between New College and Richmond-upon-Thames College, on the motion 'Social egg freezing empowers women'. It was an excellent opportunity to promote our work with like-minded people and organisations at such an important, well-attended event.



© House of Lords / photography by Roger Harris

Being able to showcase the event at the House of Lords was a fitting demonstration of the importance of debate and dialogue, and provided an unforgettable experience for the young participants. Competing in such a historic and iconic venue, with peers and esteemed judges present, brought a sense of gravitas and achievement, and we hope it was a standout moment for the young debaters' intellectual journeys.

In all, this was a busy and successful year for Debating Matters, which saw us bring our '20 for 20' programme to a close as well as forging some relationships which will no doubt set the competition up for another successful year ahead.

In the new year, and rounding off an exciting year of new initiatives, four schools from the four corners of the UK came together to compete in DM at the House of Lords for the second year running. Judges included a number of our regular DM judges as well as peers from the House of Lords including Baroness Smith of Newnham, Lord Triesman and Lord Trevethin and Oaksey.



© House of Lords / photography by Roger Harris

Living Freedom

This year, Living Freedom continued and expanded its annual summer school, but at the same time moved into new territory and engaged young people in a variety of new settings. This significant expansion was a tremendous success and will be the bedrock of a much-expanded programme going forward.

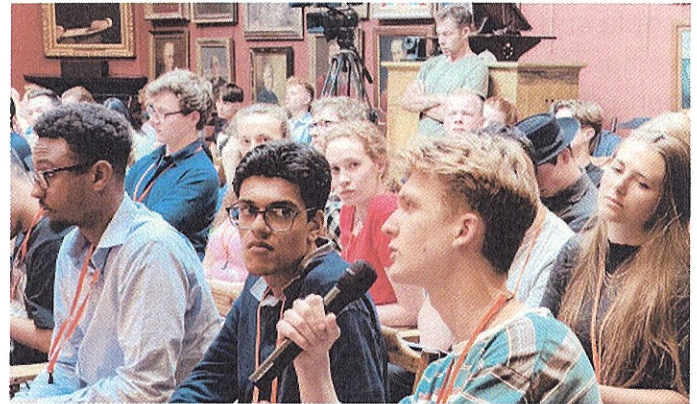
The summer school this year was jam-packed with intellectual stimulation and was our best-attended yet, with a new venue allowing us to expand the capacity. Young people from across the country, the continent, and indeed the world engaged in topics from the freedom of conscience and progress to AI and campus activism.



It was especially exciting that this year we attracted a broad range of young people committed to making freedom a reality - from newly formed student groups doing campus campaigns to young people engaged in the fight for freedom across Europe and North America.

This year, Living Freedom expanded our university salon series, with 10 events in universities across the UK and Ireland that reached a combined 400 students.

Some salons reflected on important thinkers from history and offered an opportunity to understand the emergence of key ideas and ideals and debate if and how they remain important in the present.



Others focused in on contemporary hot topics from social media to religious freedom, and explored the complexities of these issues and their implications for free speech. These events were well-attended and demonstrated an appetite for in-depth discussion that moves beyond the usual platitudes found on university campuses.



Living Freedom

The year also saw Living Freedom make a range of improvements to our engagement with young people. The project has grown over the past year, with more young people than ever engaged through our university series - not just a one-off event but a proper network for young people and a comprehensive programme of events. This year has seen a record number of young people engaged in our work.

We also hosted a series of 'London Freedom Forums' – regular informal discussions aimed at allowing young thinkers the opportunity to develop their speaking and chairing skills by taking part in panel discussions. These events allow young people to get together and dig a bit deeper into some key topics of the day from misinformation to free speech on campus and to meet and socialise with like-minded peers.

They included our annual Christmas balloon debate, with the panellists arguing for their favourite representation of freedom from the arts and culture. We also covered issues like misinformation, free speech on campus and more.



Finally, we should mention that Living Freedom has been lucky to cultivate a number of young advocates for freedom who are now involved in the running of the project as well. Around a dozen graduates of the summer school are engaged as volunteers and program co-ordinators, and have helped organise the university events.



UNIVERSITIES

Oriel College, University of Oxford	6 February
Critical Subjects Architecture School	7 February
Selwyn College, University of Cambridge	15 February
South College, University of Durham	16 February
King's College, University of Aberdeen	20 February
University of Warwick	22 February
Trinity College Dublin	12 March
London School of Economics	19 March
University of Exeter	20 March
University of Edinburgh	25 March

The Academy

We were delighted to put together another edition of our annual project The Academy. This year, we asked 'What happened to the future?'

The key questions on the agenda were:

- How can we challenge the pessimism and fatalism that rules over the current political moment?
- How does our current unease contrast with previous visions of man's place within history?
- What social forces underpinned utopian politics in previous eras?
- Why do art and culture seem to have run out of steam? And how does the unease about the future relate to our disquiet with our past?



It was a return to our regular event venue Wyboston Lakes, where around 175 people - including a number of people on reduced price scholarship tickets - came together for a weekend of serious thought and reflection. As ever, it was a chance to ask hard questions and reflect in good company on one of the thorniest issues of our time.

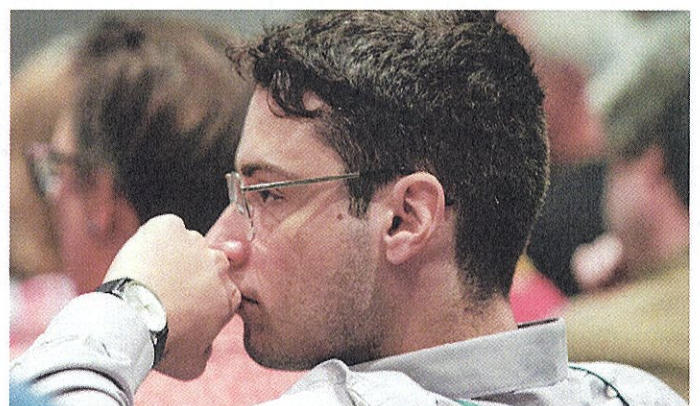
Sessions tackled a wide range of issues and events, from transhumanism & science fiction to the idea of a 'new elite', and from the resurgence of dystopian thinking to the concept of historical progress.



We were lucky to be able to involve some of the moment's most important thinkers and commentators, from Professor Matthew Goodwin to Frank Furedi, the *Telegraph's* Sherelle Jacobs to the art critic JJ Charlesworth.

As an additional bonus for the event, we were able to benefit from the recording of all the lectures, which were released on our YouTube channel enabling access by a wide audience.

We are delighted that the content and spirit of the event was of its normal high standard.



Our public benefit

Ideas Matter
Company number 11213433 | Charity number 1178999



Assessing our public benefit for the year

Ideas Matter has suggested using the following criteria to judge the effectiveness of its projects

The quality of debates: are the speakers well-informed, do they present their arguments well and have the topics and presentations engaged the audience?

This year, through diverse discussions across our initiatives, we exceeded our goals. All three projects showcased remarkable intellectual engagement. Debating Matters focused on producing a wide range of comprehensive topic guides, broadening its impact. Living Freedom grew significantly, engaging more students and tackling key historical thinkers on university campuses. The Academy offered intellectually thrilling lectures and discussions, directly addressing the pressing issues of the current moment.

The size and mix of audiences: have the debates and other events attracted sizeable audiences that include a reasonable cross-section of society?

Debating Matters engaged a diverse range of people this year, concluding its 20th anniversary celebrations by bringing together friends, old and new. Living Freedom attracted strong attendance from the vital 16-30 age group, with its largest-ever summer school, and impressive turnout for its salon and forum events. The Academy broadened access during this period by continuing its scholarship programme for younger or financially challenged individuals.

Geographical spread: can the organisation successfully produce events beyond London, both in the UK regions and across Europe, broadening the experiences that inform the discussions?

Our digital footprint—spanning YouTube, social media, and project updates—has allowed us to engage audiences from a wide array of locations. This increased reach was mirrored in our in-person activities, with Living Freedom hosting salon events in new cities, creating fresh opportunities for participation outside London.

Our year in brief

450

School pupils involved



**Participants from across
the world engaged**



**A host of online
resources, videos and
readings**

4,000

**Estimated total
individuals reached**

Our year in quotes

Debating Matters

"I love Debating Matters! What brings me back every year is the enthusiasm and engagement of the students. And it's not only the debaters who show this enthusiasm, it's also their classmates who fire targeted questions at the opposition and support their teams. Debating Matters is a clear demonstration of student potential unleashed in a constructive format."

Khushi Pasquale, Debating Matters Berlin judge

"I have loved this experience and learned a phenomena amount... I loved being asked questions and being challenged – it really was a healthy debate!"

Anonymous Debating Matters Beyond Bars participant

Living Freedom

"Living Freedom fuelled my intellectual curiosity, igniting profound discussions and forging connections that broadened my perspectives on freedom like never before; an experience every young mind should embrace!"

Ryan Hoey, attendee, Belfast

"I really enjoyed Living Freedom last week, it was really insightful to hear so many different perspective and views from a range of different topics. Whilst there were opinions I disagreed with there were many that changed mine. Having the ability to talk to people without it brewing into arguments was refreshing."

Abijeet Sansoy, attendee, London

"Living Freedom is a place where free-spirited individuals can come together to have their ideas debated and strengthened, not cancelled."

Lavinia Johnson, attendee, Oakham

"I never thought I could learn so much in the short span of three days, but Living Freedom proved me wrong. I also met some incredible, like-minded people at the event, making it a great opportunity to network and build connections. Overall, this was a thoroughly amazing experience that I would love to return to next year!"

Emma Zaoli, attendee, first-year student at Durham University

"It was fantastic and an inspiration to see the curiosity and hunger for debate present among the attendees."

Sonia Gallego, speaker; journalist and senior producer, Al Jazeera English

"It's easy to be cynical about the state of public debate right now, but Living Freedom shows that there's a younger generation ready to grapple with big issues, open to intellectual challenge and keen to think things through for themselves."

JJ Charlesworth, speaker; art critic and editor, *ArtReview*

Our year in quotes

"My mind was stretched and my thoughts challenged in the best possible way, leaving me with a sharpened perspective of the most pressing issues of today. I was able to make connections between topics as seemingly divergent as freedom of conscience, big tech, literature, classical music, and philosophical notions of 'progress'. Truly grateful to have explored these questions with an interested group of peers, who coincidentally knew how to have lots of fun along the way."

Ella Nixon, speaker; art historian

"Living Freedom is a refreshing opportunity to engage with bright young minds, generating an exciting buzz of questions and reflections from a range of perspectives. An annual workout for freedom of thought!"

Dr Jennie Bristow, speaker; senior lecturer, Canterbury Christ Church University

The Academy

"I really liked The Academy and would definitely be keen to come along next year. Thanks for your hard work and leadership helping organise it."

Mayur Gupta, Academy attendee

"Thank you so much for organising such a great event! The event helped to expose me to new ideas and ways of thinking about the future I had not considered and I thank everyone for that."

Hugo Okada, Academy scholarship recipient

"Fabulous event. Food for thought and wonderful to have the opportunity to mingle with people from all sorts of backgrounds who are all united in their interest in the world around them and the events that are shaping the future."

Johanna Barry, Academy attendee

"If you are concerned about where society and politics is taking us then this event will be right up your street. Not just for the intellectual but the lay person with an open mind the Academy of Ideas allows for all thought and discussion."

Janice Lukas, Academy attendee

"It was so encouraging to meet so many friendly, intelligent people and discuss prevailing issues with openness and common sense."

Patricia Kavanagh-Brown, Academy attendee

"All of the lectures fit so well together and made you think, what a way to get excited about the future!"

Felice Basboll, Academy scholarship recipient

Accounts

Summary

Summary	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	£	£
Income:				
Donations and legacies	52,374	470	52,844	50,926
Charitable activities	58,926	10,000	68,926	70,831
Other	2,152	-	2,152	447
Total	113,452	10,470	123,922	122,204
Expenditure:				
Raising funds	12,732	-	12,732	13,050
Charitable activities	71,519	26,642	98,161	81,794
Other	16,782	-	16,782	19,145
Total	101,033	26,642	127,675	113,989
Net income/(expenditure) before tax for the reporting period	12,419	-16,172	-3,753	8,215
Tax payable	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	12,419	-16,172	-3,753	8,215
Net income/(expenditure)	12,419	-16,172	-3,753	8,215
Net movement in funds	12,419	-16,172	-3,753	8,215
Reconciliation of funds:				
Total funds brought forward	159,003	27,002	186,005	177,790
Total funds carried forward	171,422	10,830	182,252	186,005

The Ideas Matter policy on reserves

We have a Reserves Policy that has been agreed by the trustees. In short, it states that:

- We will hold reserves to protect itself against major risks identified in the Reserves Policy
- Ideas Matter will aim to accrue reserves of one-year operating expenditure
- Trustees will monitor progress in accruing reserves

Income

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
Donations and legacies:				
Donations and gifts	35,388	470	35,858	34,568
Gift Aid	6,986	-	6,986	6,358
Legacies	-	-	-	-
General grants provided by government/other charities	10,000	-	10,000	10,000
Other	-	-	-	-
Total	52,374	470	52,844	50,926
Charitable activities:				
Debating Matters	25,575	-	25,575	17,472
The Academy	25,388	-	25,388	24,252
Living Freedom	7,963	10,000	17,963	29,107
Other	-	-	-	-
Total	58,926	10,000	68,926	70,831
Other:				
Other	2,152	-	2,152	447
Total	2,152	-	2,152	447
Total income	113,452	10,470	123,922	122,204

Expenditure & restricted funds

Expenditure Analysis	This year			Last year		
	Unrestricted funds	Restricted income funds	Total funds	Unrestricted funds	Restricted income funds	Total funds
	£	£	£	£	£	£
Expenditure on raising funds:						
Incurred seeking donations	6,000	-	6,000	2,087	-	2,087
Incurred seeking legacies	-	-	-	-	-	-
Incurred seeking grants	5,000	-	5,000	9,000	-	9,000
Advertising, marketing, direct mail and publicity	1,732	-	1,732	19,63	-	19,63
Total expenditure on raising funds	12,732	-	12,732	13,050	-	13,050
Expenditure on charitable activities:						
Debating Matters	22,962	1,000	23,962	3,838	8,580	12,418
The Academy	39,921	470	4,0391	40,391	-	40,391
Living Freedom	8,637	25,172	33,809	1,103	25,222	26,325
Free Speech Champions/other	-	-	-	-	2,660	2,660
Total expenditure on charitable activities	71,520	26,642	98,162	45,332	36,462	81,794
Other						
Support costs	12,000	-	12,000	14,999	-	14,999
Other office costs	4,781	-	4,781	4,146	-	4,146
Total other expenditure	16,781	-	16,781	19,145	-	19,145
TOTAL EXPENDITURE	101,033	26,642	127,675	77,527	36,462	113,989

Restricted funds	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 31 March 2024
Donations to Living Freedom	16,172	10,000	26,172	-
Oakdale Trust	750	-	-	750
Thomas Howell Trust	1,500	-	-	1,500
FSC Charitable Activities	8,580	-	-	8,580
Donations to The Academy	-	470	470	-
Total	27,002	10,470	26,642	10,830

The nature and the purpose of the restricted funds can be summarised as follows:

During the course of the year we received funding for Living Freedom Summer School and The Academy.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of Ideas Matter trustees:

Full name:

PHILIP ROY MULLAN

Signature:

PR Mullan

Position:

TRUSTEE

Date:

22 December 2024



Charity number 1178999
Company number 11213433

Charity Name Ideas Matter		Charity No	1178999		
		Company No	11213433		
Annual accounts for the period					
Period start date	01/04/2023	To	Period end date	31/03/2024	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity

Income (Note 3)

Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

Total

Expenditure (Notes 6)

Expenditure on:

Raising funds

Charitable activities

Separate material expense item

Other

Total

Net income/(expenditure) before tax for the reporting period

Tax payable

Net income/(expenditure) after tax before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

Transfers between funds

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

Net movement in funds

Reconciliation of funds:

Total funds brought forward

Total funds carried forward

Guidance Note

Guidance	Unrestricted	Restricted	Endowment	Total funds	Prior year
	funds	income	funds		
	£	funds	£		
	F01	F02	F03	F04	F05
S01	52,374	470	-	52,844	50,926
S02	58,926	10,000	-	68,926	70,831
S03	-			-	-
S04				-	-
S05				-	-
S06	2,152			2,152	447
S07	113,452	10,470	-	123,922	122,204
S08	12,732			12,732	13,050
S09	71,519	26,642		98,161	81,794
S10				-	-
S11	16,782			16,782	19,145
S12	101,033	26,642	-	127,675	113,989
S13	12,419	- 16,172	-	- 3,753	8,215
S14	-	-	-	-	-
S15	12,419	- 16,172	-	- 3,753	8,215
S16	-	-	-	-	-
S17	12,419	- 16,172	-	- 3,753	8,215
S18	-	-	-	-	
S19	-	-	-	-	-
S20	-	-	-	-	-
S21	-	-	-	-	-
S22	12,419	- 16,172	-	- 3,753	8,215
S23	159,003	27,002	-	186,005	177,790
S24	171,422	10,830	-	182,252	186,005

Section B Balance sheet

	Guidance Note					
		Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£ F01	£ F02	£ F03	£ F04	£ F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	3,071	-	-	3,071	2,554
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	168,351	10,830	-	179,181	183,451
Total current assets	B10	171,422	10,830	-	182,252	186,005
Creditors: amounts falling due within one year (Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)	B12	171,422	10,830	-	182,252	186,005
Total assets less current liabilities	B13	171,422	10,830	-	182,252	186,005
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	171,422	10,830	-	182,252	186,005
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	10,830	-	10,830	-
Unrestricted funds	B19	171,422	-	-	171,422	186,005
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
Total funds	B22	171,422	10,830	-	182,252	186,005

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

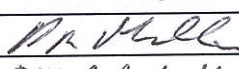
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors



Signature of director authenticating accounts being sent to Companies House

Print Name	Date of approval dd/mm/yyyy
PHILIP ROY MULLAN	22/12/2024

Signature	Date dd/mm/yyyy
	22/12/2024
PHILIP ROY MULLAN	Print name

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*

☒

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

• and with*

☒

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☒

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*

☒

No*

☒

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	

<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	
--	--

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☒	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☒	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period
	£
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as restated

Note 2

Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
☒	☒	☒

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
☒	☒	☒

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
☒	☒	☒

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
☒	☒	☒

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
☒	☒	☒

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
☒	☒	☒

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
☒	☒	☒

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
☒	☒	☒

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
☒	☒	☒

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
☒	☒	☒

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
☒	☒	☒

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
☒	☒	☒

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
☒	☒	☒

Donated services and facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
☒	☒	☒

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

Yes*	No*	N/a*
☒	☒	☒

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
☒	☒	☒

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
☒	☒	☒

Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes*	No*	N/a*
☒	☒	☒

Yes*	No*	N/a*
☒	☒	☒

Yes*	No*	N/a*
☒	☒	☒

Yes*	No*	N/a*
☒	☒	☒

Yes*	No*	N/a*
☒	☒	☒

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes*	No*	N/a*
☒	☒	☒

Yes*	No*	N/a*
☒	☒	☒

Yes*	No*	N/a*
☒	☒	☒

Yes*	No*	N/a*
☒	☒	☒

Yes*	No*	N/a*
☒	☒	☒

Yes*	No*	N/a*
☒	☒	☒

Yes*	No*	N/a*
☒	☒	☒

Yes*	No*	N/a*
☒	☒	☒

Yes*	No*	N/a*
☒	☒	☒

Yes*	No*	N/a*
☒	☒	☒

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least They are valued at cost. The depreciation rates and methods used are disclosed in note 14.
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15. They are valued at cost.
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16. They are valued at cost.
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The

Yes*	No*	N/a*
☒	☒	☒

Yes*	No*	N/a*
☒	☒	☒

Yes*	No*	N/a*
☒	☒	☒

Yes*	No*	N/a*
☒	☒	☒

Yes*	No*	N/a*
☒	☒	☒

Yes*	No*	N/a*
☒	☒	☒

Yes*	No*	N/a*
☒	☒	☒

same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

☐	☐	☒
--------------------------	--------------------------	-------------------------------------

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes*	No*	N/a*
☐	☐	☒

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes*	No*	N/a*
☐	☐	☒

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes*	No*	N/a*
☐	☐	☒

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes*	No*	N/a*
☐	☐	☒

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Debtors

Yes*	No*	N/a*
☒	☐	☐

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

Yes*	No*	N/a*
☐	☐	☒

They are valued at fair value except where they qualify as basic financial instruments.

Yes*	No*	N/a*
☐	☐	☒

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

--

Note 3

Income

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	35,388	470	-	35,858	34,568
	Gift Aid	6,986	-	-	6,986	6,358
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	10,000	-	-	10,000	10,000
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	52,374	470	-	52,844	50,926
Charitable activities:	Debating Matters	25,575	-	-	25,575	17,472
	The Academy	25,388	-	-	25,388	24,252
	Living Freedom	7,963	10,000	-	17,963	29,107
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	58,926	10,000	-	68,926	70,831
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	2,152	-	-	2,152	447
	Total	2,152	-	-	2,152	447
TOTAL INCOME		113,452	10,470	-	123,922	122,204

Other information:

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

This year	Last year

Please give details of other forms of government assistance from which the charity has directly benefited.

This year	Last year

Note 5

Donated goods, facilities and services

Seconded staff
Use of property
Office costs

This year	Last year
£	£
71,028	60,250
	2,193
1,158	2,773
-	-
72,186	72,951

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

This year	Last year
Donation of seconded staff by Academy of Ideas to Ideas Matter charity as agreed in Management Agreement	Donation of seconded staff by Academy of Ideas as agreed in Management Agreement

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

--	--

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

--	--

Note 6

Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	6,000	-	-	6,000	2,087	-	-	2,087
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	5,000	-	-	5,000	9,000	-	-	9,000
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	1,732	-	-	1,732	1,963	-	-	1,963
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	12,732	-	-	12,732	13,050	-	-	13,050
Expenditure on charitable activities:								
Debating Matters	22,962	1,000	-	23,962	3,838	8,580	-	12,418
The Academy	39,921	470	-	40,391	40,391	-	-	40,391
Living Freedom	8,637	25,172	-	33,809	1,103	25,222	-	26,325
Free Speech Champions/other	-	-	-	-	-	2,660	-	2,660
Total expenditure on charitable activities	71,520	26,642	-	98,162	45,332	36,462	-	81,794
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Support costs	12,000	-	-	12,000	14,999	-	-	14,999
Legal costs	-	-	-	-	-	-	-	-
Other office costs	4,781	-	-	4,781	4,146	-	-	4,146
	-	-	-	-	-	-	-	-
Total other expenditure	16,781	-	-	16,781	19,145	-	-	19,145
TOTAL EXPENDITURE	101,033	26,642	-	127,675	77,527	36,462	-	113,989

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Support costs	-	-	-	-	-	-	-	-
Other office costs	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C **Notes to the accounts****Note 10** **Details of certain types of expenditure****Note 10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
0	0
0	0
0	0
0	0

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors - vat refund

This year £	Last year £
-	-
-	-
3,071	2,554
Total 3,071	2,554

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year £	Last year £
-	-
-	-
-	-
Total -	-

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
-	-
-	-
179,158	183,451
-	-
179,158	183,451



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Charity Name

IDEAS MATTER

On accounts for the year ended

31/03/2024

Charity no
(if any)

1178999

Set out on pages

1 - 18

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

* Please delete the words in the brackets if they do not apply.

Signed:

Jane Sandeman

Date:

22/12/2024

Name:

JANE SANDEMAN

Relevant professional
qualification(s) or body

FCCA

(if any):

--

Address:

98 BEECH HALL ROAD
LONDON E4 9NX

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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IDEAS MATTER

England & Wales - Charity number 1178999

Accounts



**Ideas Matter
Annual Report
FY 2022-23**

**charity number 1178999
company number 11213433**

About Ideas Matter

The trustees present their report along with the financial statements of the charity for the financial year from 1 April 2022 to 31 March 2023.

Ideas Matter is a charity registered with the Charity Commission under registration number 1178999 and a company limited by guarantee with registration number 11213433.

Trustees:

- Ferenc Furedi (full year, chair)
- Philip Roy Mullan (full year)
- Luke Samuel Gittos (full year)
- Sheila Frances Lewis (full year, treasurer)

Advisors:

- Jane Sandeman (independent examiner, fellow member of the Association of Chartered Certified Accountants)

Key employees:

- Geoff Kidder (chief executive)
- Alastair Donald (secretary)

Address and contact:

- Ideas Matter
5-8 The Sanctuary
Westminster
London
SW1P 3JS
- ideasmatter.org.uk
- 020 7269 9234

Structure, governance and management

- Ideas Matter is governed by a memorandum and articles of company association
- Ideas Matter is a company charity
- The company directors are also the charity Trustees
- The company is limited by guarantee
- Registered charity number: 1178999
- Company registration number: 11213433

Objects and activities

Ideas Matter was set up with two aims:

1. To advance education, in particular but not exclusively, by providing a forum for discussion and debate through the organisation of public debates, festivals and summer schools involving academics, thinkers and experts that deepen and enrich the knowledge and understanding of all participants.

2. To advance good citizenship, in particular but not exclusively, through the promotion of ideas of tolerance, open debate and participation in democracy through the organisation of live events, and in print and online.

Summary of the main activities undertaken for the public benefit in relation to these objects:

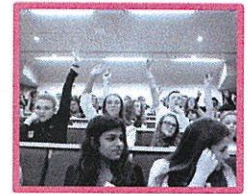
Ideas Matter charity's overriding ambition is to encourage a culture of learning and discussion, in order to enhance public debate of the many questions that face society and citizens today. To that end, the organisation pursues projects that encourage both self-education and a willingness to debate people with other viewpoints. Our work is not aimed specifically at any one section of society but at the broader culture of intellectual engagement and participation. To that end, we work with adults and soon-to-be adults wherever the opportunity for debate arises.

The major activities undertaken include organising education and citizenship projects, specifically the projects Debating Matters, Living Freedom and The Academy.



Debating Matters

An innovative and engaging approach to schools debating, emphasising substance over style, and the importance of taking ideas seriously.



Living Freedom

Our annual residential school that allows 18- to 30-year-olds to explore ideas around the past, present and future of freedom by engaging with 'the best that is known and thought' and the provocations of contemporary intellectuals.



The Academy

Our annual summer school for all ages interested in studying ideas. Organised each year around a specially chosen theme, lectures on philosophy, history and culture demonstrate the value of scholarship in itself over instrumental approaches to knowledge.



Our work this year



Chief Executive's comment



**Geoff Kidder,
Chief Executive**

'This was an exciting year for us as we adopted a new name for our charity which has clarified and extended our mission. Ideas Matter expresses what we fundamentally believe: that taking ideas seriously is key to equipping citizens and young people with the tools to change the world. This was reflected in the enormous success of the project Living Freedom this year, with a significant expansion in its work with university students. But it was also felt in the continued success of Debating Matters, which entered its 20th university year with a programme of 20 events to mark the occasion. This ambitious programme has seen us return to old friends of the competition and also expand our work with new ones. The Academy, our annual summer school, also captured the ethos of the charity with a weekend discussing the roots of the current disorder in politics and culture. In all, it has been a packed year.'

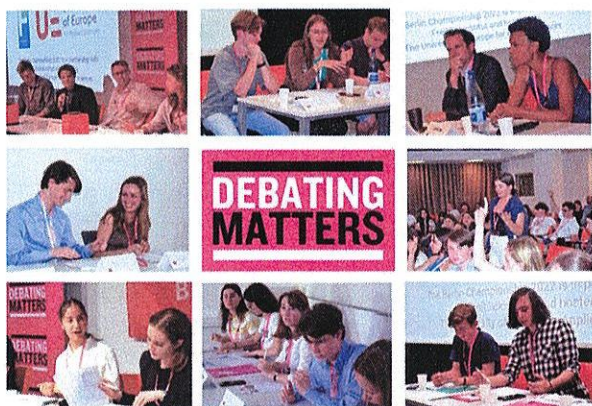
Debating Matters

**DEBATING
MATTERS**

Debating Matters began its 20th Anniversary year with a programme called 20 for 20: 20 events to mark the 20th year the competition has been running.

We are hugely proud of what the project has achieved over the years, but also very excited about the programme which has marked the occasion.

But before the programme kicked off, Debating Matters returned to Berlin for a championship event and an intellectually thrilling day of debate organised by Freiblickinstitut and hosted by University of Europe for Applied Sciences (UE) on its Berlin Campus. An enthusiastic and well-researched team from Nelson-Mandela-Schule saw off competition from seven other Berlin schools this year to emerge as victors.



We then began with the first seven of our 20th anniversary events. Things kicked off with a special Christmas lecture from longstanding Debating Matters friend Ali Miraj. At St George's German Lutheran Church in Aldgate, London on Monday 12 December Mr Miraj delivered a lecture titled 'Against conformity', in which he illustrated why the Debating Matters ethos of robust speech and open discussion is so vital for our democratic life.

We then had a chance to reflect on a project we had been working hard to restart after the setbacks related to Covid: Debating Matters Beyond Bars. Recording a special podcast, Mo Lovatt, DM's national coordinator, sat down with former Beyond Bars competitor Jon Floyd to discuss the impact the programme had on him when he took part in 2015 while he was serving his sentence.

We then saw the publication of the latest in our series of acclaimed debate Topic Guides, with one looking at whether 'Cancel culture is a threat to freedom of speech'. This topical issue was sure to be of interest to students around the country.

Next up was perhaps the highlight of the year. Sixth-form students from four DM schools came together to battle it out for the title of Debating Matters House of Lords Champions 2023. This flagship day of debate was hosted at the House of Lords on Friday 10 March and saw judges drawn from across the House of Lords benches as well as from a range of professions.



The Debating Matters team then returned to work on finalising the rest of the 20 for 20 programme, including stepping up our outreach and engagement to ensure the project would be prepared for, we hope, another 20 years!

Living Freedom



This year, Living Freedom continued and expanded its annual summer school, but at the same time moved into new territory and engaged young people in a variety of new settings. This significant expansion was a tremendous success and will be the bedrock of a much-expanded programme going forward.

The summer school this year was jam-packed with intellectual stimulation and was our best-attended yet, with a new venue allowing us to expand the capacity.

Young people from across the country, the continent, and indeed the world engaged in topics from the 'revenge of history' in the wake of Russia's invasion of Ukraine, to what sexual freedom means in an age of apps.

It was especially exciting that this year we attracted a broad range of young people committed to making freedom a reality – from those involved in religious freedom to those doing campus campaigns and involved in liberation activism to those campaigning for personal autonomy.



This year, Living Freedom also dramatically expanded the kind of events we offer. The first expansion was into universities, with the launch of our University Salons. This kicked off in Cambridge, with three events there – two in November and one in March. They asked, 'What can we learn?' from a

range of historical figures from John Locke to Richard Wagner, Hannah Arendt to John Milton. These events were well-attended and demonstrated an appetite for in-depth discussion that moves beyond the usual platitudes found on university campuses.

With an event at the online magazine *UnHerd*'s headquarters, we also launched our new series of 'London Freedom Forums' which is to be expanded in the coming year. The event was a 'balloon debate' style competition with the panellists arguing for their favourite representation of freedom from the arts and culture.



The year also saw Living Freedom make a range of improvements to our engagement with young people. We launched a new, dedicated website and also began an email newsletter. These improvements reflect how the project has come into its own over the past year – not just a one-off event but a proper network for young people and a comprehensive programme of events.

Finally, we should mention that Living Freedom has been lucky to cultivate a number of young advocates for freedom who are now involved in the running of the project as well. Around a dozen graduates of the summer school are engaged as volunteers and program co-ordinators.

After a successful programme, we decided along with our partners to bring the Free Speech Champions work to an end. Much of the work of the project has now found a more natural continuation in other areas, including Living Freedom and Debating Matters.

The Academy

After a long, Covid-enforced hiatus, we were thrilled to return to the regular format of The Academy for summer 2022.

Our previous home at Wyboston Lakes welcomed back over 150 people from all walks of life to get a longer, historical perspective on the challenges facing the modern world.

This year, we had as our theme 'The old roots of the new disorder'. Russia's invasion of Ukraine was said to mark a new era where long-buried historical disputes have come to the surface once again. Alongside the huge changes to our lives that came about as a result of lockdowns, we seem to be living in a new era of changed expectations, changed individuals and changed societies.

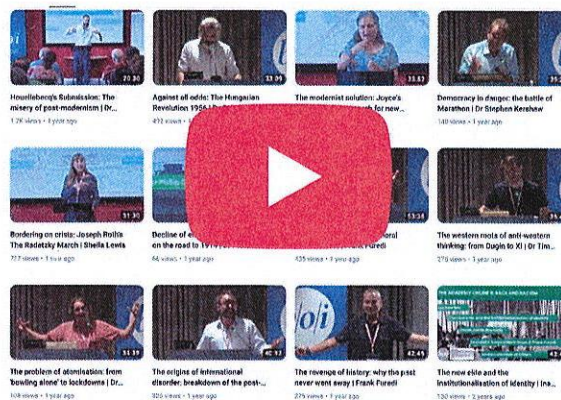
The event was a chance to ask: are we heading towards a new period of disorder? Are there deeper roots to the current turmoil? Are we to resign ourselves to trends that are presented as out of our control?



The event saw academics and experts give lectures and stimulate discussions on topics from the Western roots of anti-West thinking, the Battle of Marathon, the Hungarian revolution of 1956, on *Ulysses*, Houellebecq's *Submission*, and Joseph Roth's *Radetsky March*.

Responding to Russia's full-scale invasion

of Ukraine, we also had a range of discussions on geopolitics and of war and upheaval in history.



We are delighted that the content and spirit of the event returned to its normal setting and high standard.

We are also very grateful that we were able to record the lectures from the event, which feature on our YouTube channel as well as our podcast.

Our public benefit



Assessing our public benefit

Ideas Matter has suggested using the following criteria to judge the effectiveness of its projects

The quality of debates: are the speakers well-informed, do they present their arguments well and have the topics and presentations engaged the audience?

This year, with a range of debates in all our projects, we can confidently say that we met our expectations in this area. In the three project areas, we saw a very high level of intellectual engagement. In Debating Matters, the lectures, podcasts and interviews broke new ground delivering the message of the competition to new audiences. In Living Freedom, our presence on university campuses saw us tackle a wide range of important thinkers from across history. And The Academy drew together subject-matter experts for a range of intellectually thrilling lectures and discussions.

The size and mix of audiences: have the debates and other events attracted sizeable audiences that include a reasonable cross-section of society?

Debating Matters engaged a good range of people this year, with our 20th anniversary year providing the perfect setting to engage friends old and new.

Living Freedom also had great attendance from the very important age range of 16-30, with a summer school bigger than ever before (60+ individuals) and a good attendance in the salon and forum formats.

The Academy managed to widen participation in this reporting period with the establishment of a new scholarship for younger or financially challenged individuals.

Geographical spread: can the organisation successfully produce events beyond London, both in the UK regions and across Europe, broadening the experiences that inform the discussions?

Our growing presence online – on YouTube, on social media, and in newsletters and updates from the projects – means we now engage a wide range of people from different areas. This was also true of in-person events. For example, Living Freedom now has a presence in Cambridge, which widens opportunities for those outside of London.

Our year in brief

25

Schools from around the UK and Europe

500+

Individuals participated in online debates, talks, seminars and more



Online events joined up people from across the UK, Europe, India and America



25 high-quality lectures and discussions, many of which were released as podcasts or YouTube videos

Our year in quotes

The Academy

- 'As a student on a scholarship place, the Academy 2023 helped to expose me to new ideas and ways of thinking about the future I had not considered and I thank everyone for that.'
- 'If you really want to gain an understanding of contemporary society, politics and culture then attendance at the Academy is a must.'
- 'I think the Academy makes you think about the world in a new way - which is what you want a serious exploration of ideas to achieve.'
- 'The most sobering, challenging and therefore uplifting intellectual event in my calendar.'
- 'Insightful lectures and discussions had amongst free-thinking individuals.'
- 'Fabulous event. Food for thought and wonderful to have the opportunity to mingle with people from all sorts of backgrounds who are all united in their interest in the world around them and the events that are shaping the future.'
- 'A real mental workout amongst genuinely original thinkers.'
- 'I really enjoyed and valued attending The Academy. I love the idea of a multi-day residential exploring ideas with smart and engaged people. I thought the speakers, lecturers and discussions were all really impressive. I left with loads of new ideas, friends and energy. I would jump at the chance to get involved with The Academy again!'

Living Freedom

- 'A massive thank you once again for organising Living Freedom. The talks and speakers were fascinating and I was really pleased at the variety of opinions and contributions.'
Noah Keate, trainee journalist; attendee, Living Freedom 2022
- 'Living Freedom gave me the rare opportunity to meet people from across Europe who share a passion for free intellectual inquiry, and discuss controversial topics openly.'
Caitlin Murphy, attendee, Living Freedom 2022
- 'This was such an uplifting and intellectually stimulating event. It was encouraging to see so many people with different views united by their desire for open debate.'
Monica Schroeder, attendee, Living Freedom 2022
- 'Refreshing to meet so many people with incisive and constructive questions about what a brighter future might look like.'
Neil Thin, University of Edinburgh Academics for Academic Freedom
- 'Living Freedom goes from strength to strength each year. Anyone interested in freedom from any perspective should get themselves a ticket. They are guaranteed top-level, open and thought-provoking debate and discussion.'
Paddy Hannam, researcher, House of Commons; writer and commentator
- 'I hugely admire what you do. We would have half the problems we discussed on Saturday if there were 10 organisations doing what you do so well!'
Ryan Christopher, director, ADF UK

Our year in quotes

Debating Matters

- 'It was an honour to be invited to the final of Debating Matters Beyond Bars at HMP Bronzefield, and an inspiration to see the prisoners debating. They set a standard of reasonable disagreement and rational argument to which many in public life should aspire. Also – congratulations to the kitchen trainees for an excellent lunch!' *Timandra Harkness, Debating Matters judge*
- 'This is an important competition and the skills you have learnt will be invaluable during your time in prison and beyond.' *Ivan Mulinder, education manager, HMP Bronzefield*
- 'Debating Matters provided me with an opportunity to dive deep into issues relevant to the world we live in today. Through high-quality debate, we were able to explore these issues from lots of different viewpoints.' *Finn, Year 12 student*
- 'On a day when oracy was top of the national news agenda, it was great to see students debating with such passion, depth of understanding and respect for one another. If we want our students to reach adulthood capable of making informed decisions about where they stand on the most important issues of the day, then there's a good case for making every school a 'Debating Matters' school!' *Peter Shears, senior teacher, CNCS*

Accounts



Accounts - summary

The Ideas Matter policy on reserves

We have a Reserves Policy that has been agreed by the trustees. In short, it states that:

- We will hold reserves to protect itself against major risks identified in the Reserves Policy
- Ideas Matter will aim to accrue reserves of one-year operating expenditure
- Trustees will monitor progress in accruing reserves

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	£	£
Income				
Donations and legacies	48,409	2,517	50,926	108,755
Charitable activities	28,449	42,382	70,831	43,555
Other	447	-	447	17
Total	77,305	44,899	122,204	152,327
Expenditure				
Raising funds	13,050	-	13,050	16,708
Charitable activities	45,332	36,462	81,794	87,567
Other	19,145	-	19,145	18,747
Total	77,527	36,462	113,989	123,022
Net income/(expenditure) before tax for the reporting period	-222	8,437	8,215	29,305
Net income/(expenditure) after tax before investment gains/(losses)	-222	8,437	8,215	29,305
Net income/(expenditure)	-222	8,437	8,215	29,305
Net movement in funds	-222	8,437	8,215	29,305
Reconciliation of funds				
Total funds brought forward	159,225	18,565	177,790	148,485
Total funds carried forward	159,003	27,002	186,005	177,790

Accounts – income

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
Donations and legacies				
Donations and gifts	32,051	2,517	34,568	85,734
Gift Aid	6,358	-	6,358	13,021
General grants provided by government/other charities	10,000	-	10,000	10,000
Total	48,409	2,517	50,926	108,755
Charitable activities				
Debating Matters	312	17,160	17,472	17,405
The Academy	24,252	-	24,252	6,874
Living Freedom	3,885	25,222	29,107	19,276
	-	-	-	-
Other	-	-	-	-
Total	28,449	42,382	70,831	43,555
Other				
Other	447	-	447	17
Total	447	-	447	17
TOTAL INCOME	77,305	44,899	122,204	152,327

Accounts – expenditure

Analysis of expenditure	This year			Last year		
	Unrestricted funds	Restricted income funds	Total funds	Unrestricted funds	Restricted income funds	Total funds
	£	£	£	£	£	£
Expenditure on raising funds						
Incurred seeking donations	2,087	-	2,087	3,000	-	3,000
Incurred seeking grants	9,000	-	9,000	12,695	-	12,695
Staging fundraising events	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	1,963	-	1,963	1,013	-	1,013
Total expenditure on raising funds	13,050	-	13,050	16,708	-	16,708
Expenditure on charitable activities						
Debating Matters	7,838	8,580	16,418	881	1,500	20,755
The Academy	36,391	-	36,391	1,000	-	1,000
Living Freedom	1,103	25,222	26,325	9,760	-	27,293
Free Speech	-	-	-	-	-	-
Champions/Other	-	2,660	2,660	5,305	75,700	38,519
Total expenditure on charitable activities	45,332	36,462	81,794	16,946	77,200	87,567
Other						
Support costs	14,999	-	14,999	14,590	-	14,590
Legal costs	-	-	-	-	-	-
Other office costs	4,146	-	4,146	4,157	-	4,157
Total other expenditure	19,145	-	19,145	18,747	-	18,747
TOTAL EXPENDITURE	77,527	36,462	113,989	52,401	77,200	123,022

Accounts – restricted funds

Restricted funds	Balance at 1 Apr 2022	Incoming resources	Resources expended	Balance 31 Mar 2023
	£	£	£	£
FSC Donations			2,517	2,517
FSC Charitable Activities		1,743	42,382	35,545
Barbour Foundation		1,000	-	-
Oakdale Trust		750	-	-
Thomas Howell Trust		1,500	-	-
Total		10,430	78,756	70,621

The nature and the purpose of the restricted funds can be summarised as follows:

During the course of the year we received funding from Free Speech Champions to help with Living Freedom and Debating Matters..

Declaration

- The trustees declare that they have approved the trustees' report above.
- Signed on behalf of Ideas Matter trustees:

- Full name:

PHILIP ROY MULLAN

- Signature:

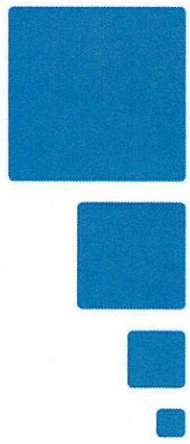
PR Mullan

- Position:

Trustee

- Date:

19 December 2023



Ideas Matter

**educate
debate
renewal**

Charity Name Ideas Matter		Charity No	1178999		
		Company No	11213433		
Annual accounts for the period					
Period start date	01/04/2022	To	Period end date	31/03/2023	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	48,409	2,517	-	50,926	108,755
Charitable activities	S02	28,449	42,382	-	70,831	43,555
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	447	-	-	447	17
Total	S07	77,305	44,899	-	122,204	152,327
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	13,050	-	-	13,050	16,708
Charitable activities	S09	45,332	36,462	-	81,794	87,567
Separate material expense item	S10	-	-	-	-	-
Other	S11	19,145	-	-	19,145	18,747
Total	S12	77,527	36,462	-	113,989	123,022
Net income/(expenditure) before tax for the reporting period						
Tax payable	S13	-	222	-	8,215	29,305
	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)						
Net gains/(losses) on investments	S15	-	222	-	8,215	29,305
	S16	-	-	-	-	-
Net income/(expenditure)						
Extraordinary items	S17	-	222	-	8,215	29,305
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	-	222	-	8,215	29,305
Reconciliation of funds:						
Total funds brought forward	S23	159,225	18,565	-	177,790	148,485
Total funds carried forward	S24	159,003	27,002	-	186,005	177,790

Section B Balance sheet

	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	2,554	-	-	2,554	533
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	156,449	27,002	-	183,451	177,257
Total current assets	B10	159,003	27,002	-	186,005	177,790
Creditors: amounts falling due within one year (Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)	B12	159,003	27,002	-	186,005	177,790
Total assets less current liabilities	B13	159,003	27,002	-	186,005	177,790
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	159,003	27,002	-	186,005	177,790
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	27,002	-	27,002	-
Unrestricted funds	B19	159,003	-	-	159,003	177,790
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
Total funds	B22	159,003	27,002	-	186,005	177,790

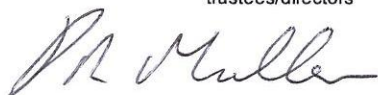
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

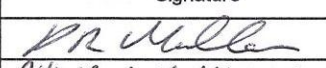
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors



Print Name	Date of approval dd/mm/yyyy
PHILIP ROY MULLAN	19/12/2023

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	19/12/2023
PHILIP ROY MULLAN	Print name

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☒

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

- Yes* ☒
- No* ☒

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

- Yes* ☒
- No* ☒

* -Tick as appropriate

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

- Yes* ☒
- No* ☒

* -Tick as appropriate

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
Adjustments:		

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period
	£
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as restated

Note 2

Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
☒	☒	☒

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
☒	☒	☒

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
☒	☒	☒

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
☒	☒	☒

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been

Yes*	No*	N/a*
☒	☒	☒

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
☒	☒	☒

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the

Yes*	No*	N/a*
☒	☒	☒

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
☒	☒	☒

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
☒	☒	☒

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the

Yes*	No*	N/a*
☒	☒	☒

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
☒	☒	☒

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
☒	☒	☒

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
☒	☒	☒

Donated services and facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be

Yes*	No*	N/a*
------	-----	------

facilities	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	<table> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> <tr> <td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	☒	☒	☒	Yes*	No*	N/a*	☒	☒	☒
☒	☒	☒									
Yes*	No*	N/a*									
☒	☒	☒									
Support costs	The charity has incurred expenditure on support costs.	<table> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> <tr> <td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	☒	☒	☒	Yes*	No*	N/a*	☒	☒	☒
☒	☒	☒									
Yes*	No*	N/a*									
☒	☒	☒									
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> <tr> <td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	☒	☒	☒	Yes*	No*	N/a*	☒	☒	☒
☒	☒	☒									
Yes*	No*	N/a*									
☒	☒	☒									
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> <tr> <td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	☒	☒	☒	Yes*	No*	N/a*	☒	☒	☒
☒	☒	☒									
Yes*	No*	N/a*									
☒	☒	☒									
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> <tr> <td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	☒	☒	☒	Yes*	No*	N/a*	☒	☒	☒
☒	☒	☒									
Yes*	No*	N/a*									
☒	☒	☒									
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<table> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> <tr> <td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	☒	☒	☒	Yes*	No*	N/a*	☒	☒	☒
☒	☒	☒									
Yes*	No*	N/a*									
☒	☒	☒									
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<table> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> <tr> <td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	☒	☒	☒	Yes*	No*	N/a*	☒	☒	☒
☒	☒	☒									
Yes*	No*	N/a*									
☒	☒	☒									
2.3 EXPENDITURE AND LIABILITIES											
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<table> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> <tr> <td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	☒	☒	☒	Yes*	No*	N/a*	☒	☒	☒
☒	☒	☒									
Yes*	No*	N/a*									
☒	☒	☒									
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<table> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> <tr> <td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	☒	☒	☒	Yes*	No*	N/a*	☒	☒	☒
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Yes*	No*	N/a*									
☒	☒	☒									
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<table> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> <tr> <td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	☒	☒	☒	Yes*	No*	N/a*	☒	☒	☒
☒	☒	☒									
Yes*	No*	N/a*									
☒	☒	☒									
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	<table> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> <tr> <td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	☒	☒	☒	Yes*	No*	N/a*	☒	☒	☒
☒	☒	☒									
Yes*	No*	N/a*									
☒	☒	☒									
Redundancy cost	The charity made no redundancy payments during the reporting period.	<table> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> <tr> <td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	☒	☒	☒	Yes*	No*	N/a*	☒	☒	☒
☒	☒	☒									
Yes*	No*	N/a*									
☒	☒	☒									
Deferred income	No material item of deferred income has been included in the accounts.	<table> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> <tr> <td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	☒	☒	☒	Yes*	No*	N/a*	☒	☒	☒
☒	☒	☒									
Yes*	No*	N/a*									
☒	☒	☒									
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	<table> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> <tr> <td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	☒	☒	☒	Yes*	No*	N/a*	☒	☒	☒
☒	☒	☒									
Yes*	No*	N/a*									
☒	☒	☒									
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	<table> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> <tr> <td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	☒	☒	☒	Yes*	No*	N/a*	☒	☒	☒
☒	☒	☒									
Yes*	No*	N/a*									
☒	☒	☒									
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<table> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> <tr> <td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	☒	☒	☒	Yes*	No*	N/a*	☒	☒	☒
☒	☒	☒									
Yes*	No*	N/a*									
☒	☒	☒									

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

The depreciation rates and methods used are disclosed in note 14.

Yes*	No*	N/a*
✓	✓	✓

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.

They are valued at cost.

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as

They are valued at cost.

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes*	No*	N/a*
✓	✓	✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes*	No*	N/a*
✓	✓	✓

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than

They are valued at fair value except where they qualify as basic financial instruments.

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

--	--	--

Section C

Notes to the accounts

(cont)

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	32,051	2,517	-	34,568	85,734
	Gift Aid	6,358	-	-	6,358	13,021
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	10,000	-	-	10,000	10,000
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	48,409	2,517	-	50,926	108,755
Charitable activities:	Debating Matters	312	17,160	-	17,472	17,405
	The Academy	24,252	-	-	24,252	6,874
	Living Freedom	3,885	25,222	-	29,107	19,276
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	28,449	42,382	-	70,831	43,555
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	447	-	-	447	17
	Total	447	-	-	447	17
TOTAL INCOME		77,305	44,899	-	122,204	152,327

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Free Speech Champions donation £2517
Free Speech Champions project work £42382

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

--

Within the income items above the following items are material:
(please disclose the nature, amount and any prior year amounts)

--

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

--

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

--

Note 4

Analysis of receipts of government grants

	This year
Description	£
Government grant 1	-
Government grant 2	-
Government grant 3	-
Other	-
	-

	Last year
Description	£
Government grant 1	-
Government grant 2	-
Government grant 3	-
Other	-
	-

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Note 5

Donated goods, facilities and services

	This year £	Last year £
Seconded staff	60,250	65,691
Use of property	2,193	4,159
Office costs	2,773	3,101
	-	-
	65,216	72,951

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and

This year

Last year

Donation of seconded staff by Academy of Ideas to Ideas Matter charity as agreed in Management Agreement

Donation of seconded staff by Academy of Ideas as agreed in Management Agreement

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution

Section C

Notes to the accounts

(cont)

Note 6

Expenditure

This year

Last year

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
				£				£
Expenditure on raising funds:								
Incurred seeking donations	2,087	-	-	2,087	3,000	-	-	3,000
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	9,000	-	-	9,000	12,695	-	-	12,695
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	1,963	-	-	1,963	1,013	-	-	1,013
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	13,050	-	-	13,050	16,708	-	-	16,708
Expenditure on charitable activities:								
Debating Matters	3,838	8,580	-	12,418	881	19,874	-	20,755
The Academy	40,391	-	-	40,391	1,000	-	-	1,000
Living Freedom	1,103	25,222	-	26,325	9,760	17,533	-	27,293
Free Speech Champions/other	-	2,660	-	2,660	5,305	33,214	-	38,519
Total expenditure on charitable activities	45,332	36,462	-	81,794	16,946	70,621	-	87,567
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Support costs	14,999	-	-	14,999	14,590	-	-	14,590
Legal costs	-	-	-	-	-	-	-	-
Other office costs	4,146	-	-	4,146	4,157	-	-	4,157
	-	-	-	-	-	-	-	-
Total other expenditure	19,145	-	-	19,145	18,747	-	-	18,747
TOTAL EXPENDITURE	77,527	36,462	-	113,989	52,401	70,621	-	123,022

Other information:

Analysis of expenditure on charitable activities

This year	Last year
-----------	-----------

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Support costs	-	-	-	-	-	-	-	-
Other office costs	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C**Notes to the accounts****Note 10****Details of certain types of expenditure****Note 10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
0	0
0	0
0	0
0	0

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors - vat refund	2,554	533
Total	2,554	533.0

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
-	-
-	-
183,451	177,257
-	-
183,451	177,257



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Charity Name

IDEAS MATTER

On accounts for the year
ended

31/03/2023

Charity no
(if any)

1178999

Set out on pages

1-17

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2023.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

** Please delete the words in the brackets if they do not apply.*

Signed:

Jane Sanderson

Date:

19/12/2023

Name:

JANE SANDERSON

Relevant professional
qualification(s) or body

FCCA

(if any):

Address:

98 BEECH HALL ROAD

E4 9NX

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

IDEAS MATTER

England & Wales - Charity number 1178999

Accounts

battle of ideas annual report FY 2021-22

**charity number 1178999
company number 11213433**



about the Battle of Ideas

The trustees present their report along with the financial statements of the charity for the financial year beginning 1 April 2021 to 31 March 2022.

Battle of Ideas is a charity registered with the Charity Commission under registration number 1178999 and a company limited by guarantee with registration number 11213433.

Trustees:

Ferenc Furedi (full year, chair)

Philip Roy Mullan (full year)

Luke Samuel Gittos (full year)

Sheila Frances Lewis (full year, treasurer)

Advisors:

Jane Sandeman (independent examiner, fellow member of the Association of Chartered Certified Accountants)

Key employees:

Geoff Kidder (chief executive)

Alastair Donald (secretary)

Address and contact:

Battle of Ideas

Unit 208

Cocoa Studios

The Biscuit Factory

Drummond Road

London

SE16 4DG

www.theboi.co.uk

info@theboi.co.uk

T: 020 7269 9234

Structure, governance and management

- Battle of Ideas is governed by a memorandum and articles of company association
- Battle of Ideas is a company charity
- The company directors are also the charity Trustees
- The company is limited by guarantee
- Registered charity number: 1178999
- Company registration number: 11213433

objects and activities

Battle of Ideas was set up with two aims:

1. To advance education, in particular but not exclusively by providing a forum for discussion and debate through the organisation of public debates, festivals and summer schools involving academics, thinkers and experts that deepen and enrich the knowledge and understanding of all participants.
2. To advance good citizenship, in particular but not exclusively through the promotion of ideas of tolerance, open debate and participation in democracy through the organisation of live events, and in print and online.

Summary of the main activities undertaken for the public benefit in relation to these objects

The Battle of Ideas charity's overriding ambition is to encourage a culture of learning and discussion, in order to enhance public debate of the many questions that face society and citizens today. To that end, the organisation pursues projects that encourage both self-education and a willingness to debate people with other viewpoints. Our work is not aimed specifically at any one section of society but at the broader culture of intellectual engagement and participation. To that end, we work with adults and soon-to-be adults wherever the opportunity for debate arises.

The major activities undertaken include organising education and citizenship projects, specifically the projects Debating Matters, Living Freedom, and The Academy.

Debating Matters

An innovative and engaging approach to schools debating, emphasising substance over style, and the importance of taking ideas seriously.



Living Freedom

Our annual residential school that allows 18- to 25-year-olds to explore ideas around the past, present and future of freedom by engaging with 'the best that is known and thought' and the provocations of contemporary intellectuals.



The Academy

Our annual summer school for all ages interested in studying ideas. Organised each year around a specially chosen theme, lectures on philosophy, history and culture demonstrate the value of scholarship in itself over instrumental approaches to knowledge.



Free Speech Champions

Battle of Ideas is a partner of Free Speech Champions, an initiative to encourage free speech and create a space for free thinking, particularly among the younger generation.



**our work
this year**



chief executive's comment



**Geoff Kidder,
Chief Executive**

"This year has seen the easing of Covid restrictions and the gradual resumption of normal life. While it might have felt like time stood still, public discussion has moved on and there have been many new questions to tackle. With the return to public life, we leapt at the chance to restart in-person events to discuss and debate the issues of the time we find ourselves in, while also reaping the benefits of continuing our online presence. We had a full house at the return of Living Freedom to the physical world. This was a fantastic event to return with as it explored the sense of self and identity. Debating Matters saw online success as it was able to have schools from opposite ends of the country compete, with judges remarking on how high the standard of debate and how dynamic the cut and thrust was, even over the online medium. We held two online editions of The Academy, each with between three and four hundred attendees tuning in from around the world. Again, keeping these events online allowed us to reach a wide and diverse audience and it was great to see the depth of discussion that resulted. Free Speech Champions has come into its stride and has become a haven for free thinkers in a world hostile to challenge. Now society has opened back up, the Battle of Ideas can continue to help create an atmosphere that is just as open to the debate and discussion of ideas."

Debating Matters

**DEBATING
MATTERS**

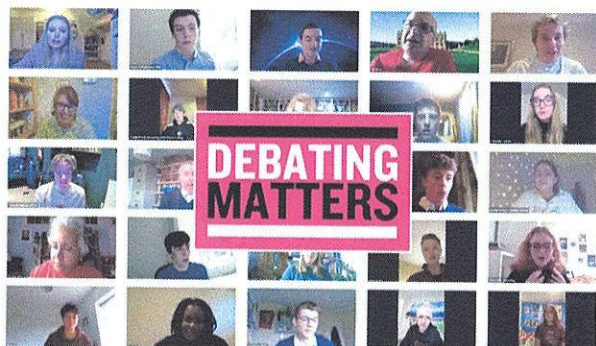
DM continued to flourish as lockdown restrictions eased. With life gradually getting back to normal, DM used the many lessons of lockdown to continue providing events.

In association with The Politics and Economics Research Trust (PERT), DM organised three Public Policy Championships. These championships carried the aim of getting students to debate issues of contemporary relevance to public policy issues in the UK today. These lasted a week, with group stages and a final for the winner of each of the two groups.

The first of these was won by Barnard Castle School, with all debates being hard fought and students coping well under the pressure of the judges and each others questions and challenges.

Maidstone Grammar won the second Public Policy Championship and the third championship was taken by Bacup & Rawtenstall Grammar School.

- Over **100** school pupils
- Featuring **18** schools from around the UK
- Over **50** volunteer judges
- Released **6** new or updated topic guides



After last year's success, we continued holding online championships. As well as the Public Policy Championships, we also held one stand alone Debating Matters Online championship. These were all a success, with students showing, as usual, their impressive abilities to adapt their arguments in response to their opponents and to prioritise substance over style.



We continued to update existing and release new topic guides for our debates. Our renowned topic guides are known for their style of framing debates and giving fuel to both sides of the argument. Topics are chosen to make students tackle contemporary controversies about political, social and technological questions that will be formative to society going forward.

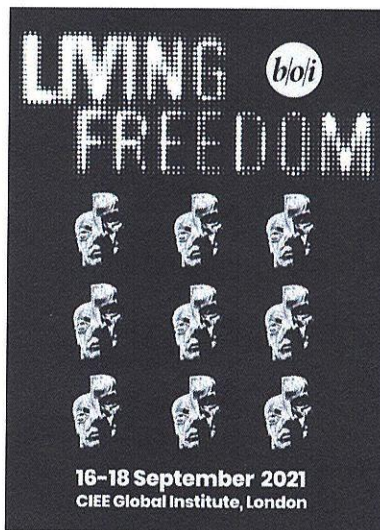
This year we updated topic guides on subjects including technology's ability to solve environmental problems, the acceptability of contact sports, whether controversial statues should remain and what tech companies should do to stop online misinformation.

Looking to the future, we also announced we would be returning to Berlin in June 2022. Having kept DM Berlin alive through the pandemic, via a shift to online competition, we are delighted to be going back to Berlin to keep in-person Debating Matters competitions going internationally.

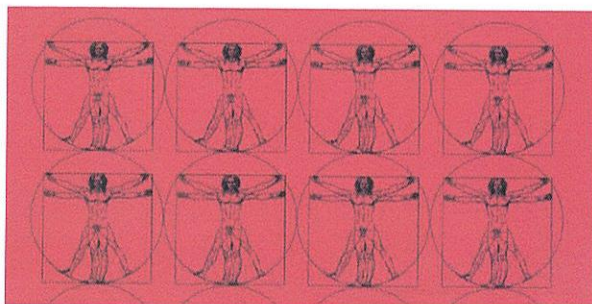
Living Freedom

LIVING
FREEDOM

Having been the first event the charity moved online last year, it was fantastic to be able to hold Living Freedom in-person again in 2021. Living Freedom returned to the CIEE Global Institute, London, to engage a group of young people in discussion about the individual and sense of self, the politicised sense of individual identity and what this does for freedom in the context of the culture wars.



Opening this year's event was a lecture on the history of the concept of 'identity crisis'. This set the scene for discussion around the politicisation of identity and how it can be harnessed to contradict liberal ideals and potentially divide society.



Next came a lecture on conscience and its implications for liberty. Participants were asked to engage with the ways the idea of conscience can be used to promote liberty - but also to shut down debate. Discussion also touched on the tensions between private feeling and public duty, and what other issues could benefit from the moral language of conscience.

After this came discussions of emotionality in contemporary debate - a hotbed topic in the aftermath of the pandemic and the heavy moralising around its associated arenas of debate. We also engaged in discussion over emotionality's relationship with art, identity and orthodoxy, free expression in a digital age and women's liberation vs contemporary feminism.

These topics were particularly apt as the first post-lockdown, in-person Living Freedom, as many contemporary debates had been moved further into the realm of identity politics by individuals, isolated by lockdown, becoming more insular in their analysis of freedom, identity and politics more generally.

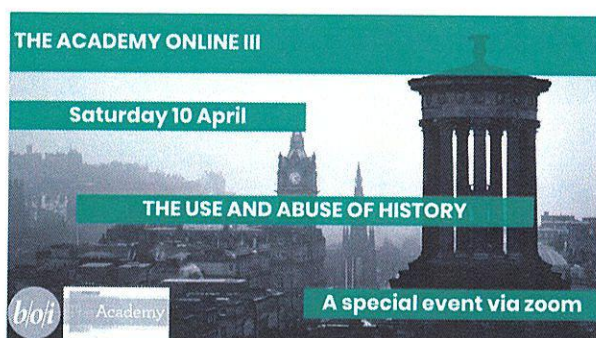


The Academy

The Academy

The Academy has continued its online format.

The Academy has been running since 2011, bringing together a wide range of people of all ages and educational backgrounds. The Academy is a modest attempt to demonstrate the value of scholarship in itself in today's climate of instrumental approaches to knowledge.



Continuing on from the success of The Academy Online last year, we had two more online meetings this year. It has been great to see something born out of necessity during lockdown turn into a success in its own right as it has expanded the scope of the Academy.

The first of the events was titled, 'The Use and Abuse of History'. This was a day of lectures and discussion on the prevalence of historical comparisons in politics and how we relate to history today. This began with a lecture from Professor Frank Furedi on contemporary attempts to reframe or even conceal our history. This was a great lecture to set the scene for the commencing day of thought and discussion about our relationship with history, and its social and political consequences. Continuing the day, we held discussions titled, 'Relic or Spectre: what was Fascism?', and 'Sin of Freedom: what was the foundation of America?'

Our second online edition of The Academy was in November, in which we discussed the changing nature of the 'elite' who wield power. Topics within this theme included, the growth of 'the managerial class,' globalism and cultural elitism. Again, we started with a lecture framing the day's topic, titled 'The insecurity of the ruling class and the rise of the cultural elite'. After this, topics discussed were: 'The Stonewall Phenomenon: takeover of the institutions?'; 'Globalism and the challenge to the international elite'; 'Brideshead Revisited: World wars and the end of the old elite' and 'What's wrong with the Professional Managerial Class'.

Both events of The Academy this year had over three hundred participants from all over the world, giving a wide range of perspectives and the insightful discussion that came with it.

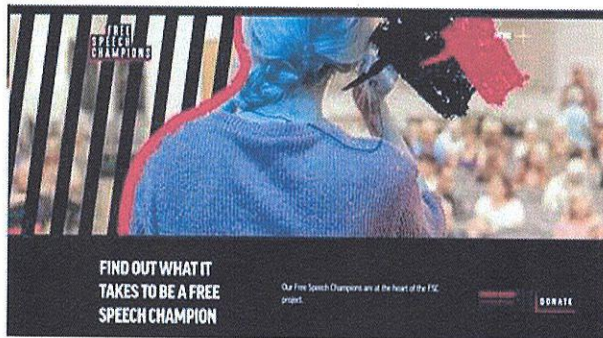


Free Speech Champions



The Battle of Ideas worked with the Free Speech Union to support and grow Free Speech Champions (FSC), which was initiated by Inaya Folarin Iman in 2021.

This two-year, non-partisan programme is aimed primarily at universities and schools and seeks to promote the importance of, and secure support for, pluralism, tolerance and the ability of citizens to express themselves freely and engage in open debate.



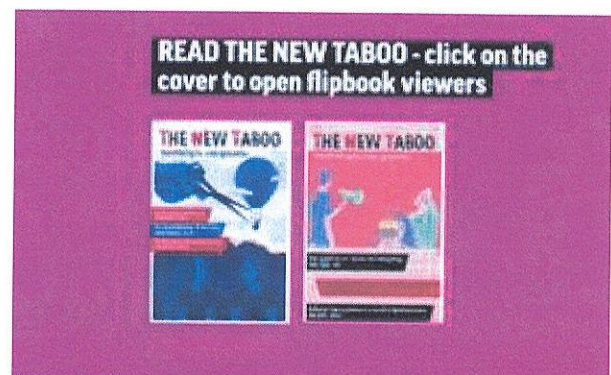
Every year brings new cohorts of young people into universities and sixth forms. Among the initiatives undertaken this year, Battle of Ideas worked with FSC to create 'Teaching Tolerance', a research initiative that gathers input and ideas as to how we can embed the virtues of tolerance and viewpoint diversity in schools. This will lay the basis for development in 2022/2023 for a new debating initiative in schools.



FSC developed their online public 'drop ins' debate series, regularly attracting a diverse audience interested in key free-speech issues. The FSC website provided a useful means to access resources, including Free Speech Topic Guides, Free Speech Heroes and a developing library of videos of events.



FSC has continued to garner interest, meeting young people including a Living Freedom school and integrating them into their network by taking advantage of new online tools such as Discord.



Meanwhile, as FSC's network has flourished, a growing pool of writers contributed to a new edition of *The New Taboo*, covering a diverse range of issues from Covid lockdowns to artistic freedom and abortion to cultural appropriation.

**our public
benefit**



assessing our public benefit

The Battle of Ideas has suggested using the following criteria to judge the effectiveness of its projects

The quality of debates: are the speakers well-informed, do they present their arguments well and have the topics and presentations engaged the audience?

As is often commented on by first-time participants, debate and discussion has continued to be of a high standard at our events. In line with our motto of 'substance over style', Debating Matters competitors have used the topic guides well to research and compose robust arguments without writing off the other side. Both The Academy and Living Freedom provided a forum for high-level discussion of ideas of contemporary importance. A rich diversity of opinion created challenging discussion that meant everyone left better informed and with a more nuanced opinion. Lecturers did well to frame complex and conceptual debates and provide direction for discussion.

The size and mix of audiences: have the debates and other events attracted sizeable audiences that include a reasonable cross-section of society?

Debating Matters gathered together a variety of private, grammar and comprehensive schools, promoting intellectual debate and interaction between school students from a variety of backgrounds. Both Debating Matters and The Academy held online events which meant a high level of accessibility for those for whom travel costs would make our events unavailable. Furthermore, the recording and sharing on social media of our events increases our audience by making events accessible to people who are not available at the time.

Living Freedom also saw a good attendance as it returned to in-person events. Living Freedom was the biggest it has ever been with 60 attendees and 30 speakers. While still online, The Academy had between 300 and 400 watching each online event. Both Living Freedom and The Academy had a wide range of social, ethnic, religious and economic backgrounds in attendance.

Geographical spread: can the organisation successfully produce events beyond London, both in the UK regions and across Europe, broadening the experiences that inform the discussions?

As with last year, the online component of our events has expanded our geographical spread. We have had not only UK-wide attendance but also international interest in our events, with insightful contributions coming from people in other countries and the perspectives their contexts bring.

Debating Matters had schools competing from all around the country. Again, the online format of the championships allowed for geographically distant students to interact and debate with each other.

our year in brief

25

Schools from around the UK engaged in online debates

1,000+

Individuals participated in online debates, talks, seminars and more



Online events joined up people from across the UK, Europe, India and America



44 high-quality lectures and discussions, many of which were released as podcasts or YouTube videos

our year in quotes

'The Living Freedom school was excellent, as I've already said, for its intellectual curiosity and willingness to challenge orthodoxy, go beyond contemporary arguments and allow a space for shared debate.'

Noah Keate, Living Freedom Attendee

'The respectful approach taken by the chairs, the high-quality insights and questioning from the judges and a format which really does allow students to develop nuanced arguments and hone skills which cannot otherwise be taught in the classroom, ensure that even in its 20th or so year, Debating Matters remains fresh, relevant and undoubtedly one of the very best extracurricular opportunities offered to 6th form students.'

Chris Millington, teacher, Oldham Hulme Grammar School

'I hugely enjoyed my time at Living Freedom 2021. The guest speakers were all fascinating to listen to and the chance to meet a lot of interesting fellow free-speech supporters from a broad range of backgrounds and views was unmissable. The best part was the discussions we all had together, talking with the speakers and each other, disagreeing often but in a friendly and enlightening way. Roll on next year!'

Daniel Sharpe, Living Freedom Attendee

'A wonderful opportunity for bright students to engage with current issues. My students loved taking part.'

Veronica Denman, teacher, Farringtons School

'The Living Freedom school was a great opportunity to discuss the most important cultural issues of our time with people of different value systems. Although there were often stark disagreements, there was a charitable attitude underlying all discourse and a common commitment to the importance of being able to freely express opinions.'

Paul Sapper, Living Freedom Attendee

accounts



accounts – summary

The Battle of Ideas policy on reserves

- We have a Reserves Policy that has been agreed by the trustees. In short, it states that:
 - We will hold reserves to protect itself against major risks identified in the Reserves Policy
 - Battle of Ideas will aim to accrue reserves of one-year operating expenditure
 - Trustees will monitor progress in accruing reserves

Accounts

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	£	£
Income				
Donations and legacies	73,554	35,201	108,755	263,570
Charitable activities	-	43,555	43,555	14,776
Other	17	-	17	11
Total	73,571	78,756	152,327	278,357
Expenditure				
Raising funds	16,708	-	16,708	19,615
Charitable activities	16,946	70,621	87,567	133,074
Other	18,747	-	18,747	22,135
Total	52,401	70,621	123,022	174,824
Net income/(expenditure) before tax for the reporting period	21,170	8,135	29,305	103,533
Net income/(expenditure) after tax before investment gains/(losses)	21,170	8,135	29,305	103,533
Net income/(expenditure)	21,170	8,135	29,305	103,533
Net movement in funds	21,170	8,135	29,305	103,533
Reconciliation of funds				
Total funds brought forward	148,485	-	148,485	44,952
Total funds carried forward	169,655	8,135	177,790	148,485

accounts – income

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
Donations and legacies				
Donations and gifts	50,533	35,201	85,734	180,917
Gift Aid	13,021	-	13,021	6,953
General grants provided by government/other charities	10,000	-	10,000	-
Total	73,554	35,201	108,755	187,870
Charitable activities				
Debating Matters	-	17,405	17,405	201
The Academy	-	6,874	6,874	313
Living Freedom	-	19,276	19,276	294
Free Speech Champions	-	-	-	2,000
Other	-	-	-	38
Total	-	43,555	43,555	2,846
Other				
Other	17	-	17	11
Total	17	-	17	11
TOTAL INCOME	73,571	78,756	152,327	190,727

accounts – expenditure

Analysis of expenditure	This year			Last year		
	Unrestricted funds	Restricted income funds	Total funds	Unrestricted funds	Restricted income funds	Total funds
	£	£	£	£	£	£
Expenditure on raising funds						
Incurred seeking donations	3,000	-	3,000	2,009	-	2,009
Incurred seeking grants	12,695	-	12,695	15,925	-	15,925
Staging fundraising events	-	-	-	500	-	500
Advertising, marketing, direct mail and publicity	1,013	-	1,013	1,181	-	1,181
Total expenditure on raising funds	16,708	-	16,708	19,615	-	19,615
Expenditure on charitable activities						
Debating Matters	811	19,874	20,755	22,665	1,500	24,165
The Academy	1,000	-	1,000	16,358	-	16,358
Living Freedom	9,760	17,533	27,293	6,977	-	6,977
Free Speech Champions	5,305	33,214	38,519	9,874	75,700	85,574
Total expenditure on charitable activities	16,946	70,621	87,567	55,874	77,200	133,074
Other						
Support costs	14,590	-	14,590	19,274	-	19,274
Legal costs	-	-	-	-	-	-
Other office costs	4,157	-	4,157	2,861	-	2,861
Total other expenditure	18,747	-	18,747	22,135	-	22,135
TOTAL EXPENDITURE	52,401	70,621	123,022	97,624	77,200	174,824

restricted funds

Restricted funds	Balance at 1 Apr 2021	Incoming resources	Resources expended	Balance 31 Mar 2022
	£	£	£	£
FSC Donations	-	33,214	33,214	-
Debating Matters Donations	-	1,987	290	1,698
The Academy Fees	-	6,874	-	6,874
Federation of Awarding Bodies	-	5,000	-	5,000
PERT	8,930	10,430	19,360	-
Debating Matters School Fees	-	224	224	-
FSC Charitable Activities	-	19,276	17,533	1,743
Barbour Foundation	-	1,000	-	1,000
Oakdale Trust	-	750	-	750
Thomas Howell Trust	1,500	-	-	1,500
Total	10,430	78,756	70,621	18,565

The nature and the purpose of the restricted funds can be summarised as follows:

The Politics and Economics Research Trust (PERT) awarded Battle of Ideas a grant to conduct three Debating Matters championships on topics of public policy and to produce a report examining the views of pupils on public policy issues as encountered through the championships.

Debating Matters received grants from the Federation of Awarding Bodies, the Barbour Foundation and the Oakdale Trust. Debating Matters also raised money in individual donations and school fees.

Donations have been received for the Free Speech Champions Project, all of which have been transferred to the Project. In addition, we received funding from Free Speech Champions to help with Living Freedom.

declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of Battle of Ideas trustees:

Full name:

PHILIP ROY MULLAN

Signature:

Philip Roy Mullan

Position:

Trustee

Date:

24 January 2023

Charity Name Battle of Ideas		Charity No	1178999	
		Company No	11213433	
Annual accounts for the period				
Period start date	01/04/2021	To	Period end date	31/03/2022

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	73,554	35,201	-	108,755	263,570
Charitable activities	S02	-	43,555	-	43,555	14,776
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	17	-	-	17	11
Total	S07	73,571	78,756	-	152,327	278,357
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	16,708	-	-	16,708	19,615
Charitable activities	S09	16,946	70,621	-	87,567	133,074
Separate material expense item	S10	-	-	-	-	-
Other	S11	18,747	-	-	18,747	22,135
Total	S12	52,401	70,621	-	123,022	174,824
Net income/(expenditure) before tax for the reporting period	S13	21,170	8,135	-	29,305	103,533
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	21,170	8,135	-	29,305	103,533
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	21,170	8,135	-	29,305	103,533
Extraordinary items	S18	-	-	-	-	-
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	21,170	8,135	-	29,305	103,533
Reconciliation of funds:						
Total funds brought forward	S23	138,055	10,430	-	148,485	44,952
Total funds carried forward	S24	159,225	18,565	-	177,790	148,485

Section B Balance sheet

	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	533	-	-	533	5,399
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	158,692	18,565	-	177,257	143,086
Total current assets	B10	159,225	18,565	-	177,790	148,485
Creditors: amounts falling due within one year (Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)	B12	159,225	18,565	-	177,790	148,485
Total assets less current liabilities	B13	159,225	18,565	-	177,790	148,485
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	159,225	18,565	-	177,790	148,485
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	18,565	-	18,565	-
Unrestricted funds	B19	159,225	-	-	159,225	148,485
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
Total funds	B22	159,225	18,565	-	177,790	148,485

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

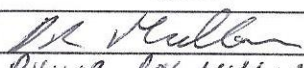
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors



Signature of director authenticating accounts being sent to Companies House

Print Name	Date of approval dd/mm/yyyy
PHILIP ROY MULLAN	18/12/2022

Signature	Date dd/mm/yyyy
	24/01/2023
PHILIP ROY MULLAN	Print name

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*

☒

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

• and with*

☐

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☒

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note ().

Yes*

☒

No*

☐

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	

(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	
--	--

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☐	

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☐	

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

--

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
Adjustments:		

Fund balance as restated

--

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period
	£
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as restated

Note 2

Accounting policies

2.2 INCOME

Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
☒	☐	☐

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
☐	☐	☒

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
☒	☐	☐

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
☒	☐	☒

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
☒	☐	☒

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
☒	☒	☐

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
☒	☐	☐

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
☐	☐	☒

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
☒	☐	☒

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at

Yes*	No*	N/a*
☐	☒	☒

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
☐	☐	☒

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
☐	☐	☒

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
☐	☐	☒

Donated services and facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
☒	☐	☒

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

Yes*	No*	N/a*
☐	☐	☒

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
☐	☐	☒

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
☒	☐	☐

Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/a*
		☒	☐	☐
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
		☐	☐	☒
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*
		☒	☐	☒
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
		☒	☐	☒
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
		☒	☐	☒

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
		☒	☐	☐
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*
		☒	☐	☐
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
		☒	☐	☐
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
		☐	☐	☒
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
		☐	☒	☒
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		☐	☐	☒
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		☐	☐	☒
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		☐	☒	☐
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
		☒	☐	☐
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
		☒	☐	☐

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	Yes*	No*	N/a*
		☒	☐	☒
	The depreciation rates and methods used are disclosed in note 14.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*
		☐	☐	☒
	They are valued at cost.	Yes*	No*	N/a*
		☒	☐	☒
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
		☒	☐	☒
	They are valued at cost.	Yes*	No*	N/a*
		☐	☐	☒
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless	Yes*	No*	N/a*

	fair value cannot be measured reliably in which case it is measured at cost less impairment.	☒	☒	☒
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes* ☒	No* ☒	N/a* ☒
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes* ☒	No* ☒	N/a* ☒
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes* ☒	No* ☒	N/a* ☒
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes* ☒	No* ☒	N/a* ☒
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes* ☒	No* ☒	N/a* ☒
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash	Yes* ☒	No* ☒	N/a* ☒
	They are valued at fair value except where they qualify as basic financial instruments.	Yes* ☒	No* ☒	N/a* ☒
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE				

Section C **Notes to the accounts** **(cont)**

Note 3 **Income**

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	50,533	35,201	-	85,734	180,917
	Gift Aid	13,021	-	-	13,021	6,953
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	10,000	-	-	10,000	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	73,554	35,201	-	108,755	187,870
Charitable activities:	Debating Matters	-	17,405	-	17,405	201
	The Academy	-	6,874	-	6,874	313
	Living Freedom	-	19,276	-	19,276	294
	Free Speech Champions	-	-	-	-	2,000
	Other	-	-	-	-	38
	Total	-	43,555	-	43,555	2,846
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	17	-	-	17	11
	Total	17	-	-	17	11
TOTAL INCOME		73,571	78,756	-	152,327	190,727

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

FSC Donations-£33,214-Free Speech Champions donation
Debating Matters Donations-£1,987-Debating Matters Donations
The Academy Fees-£6,874-The Academy Fees
Federation of Awarding Bodies-£5,000-Debating Matters Grant
PERT-£10,430-Debating Matters Grant
Debating Matters School Fees-£224-Debating Matters Fees
FSC Charitable Activities-£19,276-Living Freedom Grant
Barbour Foundation-£1,000-Debating Matters Grant
Oakdale Trust-£750-Debating Matters Grant

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

--

Within the income items above the following items are material:
(please disclose the nature, amount and any prior year amounts)

--

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

--

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

--

Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

This year	Last year

Please give details of other forms of government assistance from which the charity has directly benefited.

This year	Last year

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	65,691	78,258
Use of property	4,159	3,687
Office costs	3,101	5,957
	-	-
	72,951	87,902

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	Donation of seconded staff by Academy of Ideas to Battle of Ideas as agreed in Management Agreement	Donation of seconded staff by Academy of Ideas to Battle of Ideas as agreed in Management Agreement
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

Section C **Notes to the accounts** **(cont)**

Note 6 **Expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:	£				£			
Incurred seeking donations	3,000	-	-	3,000	2,009	-	-	2,009
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	12,695	-	-	12,695	15,925	-	-	15,925
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	500	-	-	500
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	1,013	-	-	1,013	1,181	-	-	1,181
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	16,708	-	-	16,708	19,615	-	-	19,615
Expenditure on charitable activities:								
Debating Matters	881	19,874	-	20,755	22,665	1,500	-	24,165
The Academy	1,000	-	-	1,000	16,358	-	-	16,358
Living Freedom	9,760	17,533	-	27,293	6,977	-	-	6,977
Free Speech Champions	5,305	33,214	-	38,519	9,874	75,700	-	85,574
Total expenditure on charitable activities	16,946	70,621	-	87,567	55,874	77,200	-	133,074
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Support costs	14,590	-	-	14,590	19,274	-	-	19,274
Legal costs	-	-	-	-	-	-	-	-
Other office costs	4,157	-	-	4,157	2,861	-	-	2,861
	-	-	-	-	-	-	-	-
Total other expenditure	18,747	-	-	18,747	22,135	-	-	22,135
TOTAL EXPENDITURE	52,401	70,621	-	123,022	97,624	77,200	-	174,824

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Support costs	-	-	-	-	-	-	-	-
Other office costs	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C **Notes to the accounts****Note 10** **Details of certain types of expenditure****Note 10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees**Assurance services other than independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
0	0
0	0
0	0
0	0

Section C**Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors - vat refund	533	5,399
Total	533	5,399.0

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	177,257	143,086
Other	-	-
Total	177,257	143,086



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

BATTLE OF 1066

On accounts for the year
ended

31/03/2022

Charity no
(if any)

1178999

Set out on pages

1 - 18

Insert number to indicate the page numbers of additional pages

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2022.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

** Please delete the words in the brackets if they do not apply.*

Signed:

Jane Sandeman

Date:

19/12/2022

Name:

JANE SANDEMAN

Relevant professional
qualification(s) or body

FCCA

(if any):

Address:

18 BEECH HALL RD
LONDON E4 9NX

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Accounts

**battle of ideas
charity
annual report
FY 2020-21**

charity number 1178999



about the boi charity

The trustees present their report along with the financial statements of the charity for the financial year beginning 1 April 2020 to 31 March 2021.

Battle of Ideas ("the boi charity") is a charity registered with the Charity Commission under registration number 1178999 and a company limited by guarantee with registration number 11213433.

Trustees:

Ferenc Furedi (full year, chair)

Philip Roy Mullan (full year)

Luke Samuel Gittos (full year)

Sheila Frances Lewis (full year, treasurer)

Advisors:

Jane Sandeman (independent examiner, fellow member of the Association of Chartered Certified Accountants)

Key employees:

Geoff Kidder (chief executive)

Alastair Donald (secretary)

Address and contact:

Battle of Ideas

Unit 208

Cocoa Studios

The Biscuit Factory

Drummond Road

London

SE16 4DG

www.theboi.co.uk

info@theboico.uk

T: 020 7269 9234

Structure, governance and management

- The Battle of Ideas is governed by a memorandum and articles of company association
- The Battle of Ideas is a company charity
- The company directors are also the charity Trustees
- The company is limited by guarantee
- Registered charity number: 1178999
- Company registration number: 11213433

objects and activities

The boi charity was set up with two aims:

1. **To advance education**, in particular but not exclusively by providing a forum for discussion and debate through the organisation of public debates, festivals and summer schools involving academics, thinkers and experts that deepen and enrich the knowledge and understanding of all participants
2. **To advance good citizenship**, in particular but not exclusively through the promotion of ideas of tolerance, open debate and participation in democracy through the organisation of live events, and in print and online

Summary of the main activities undertaken for the public benefit in relation to these objects

The boi charity's overriding ambition is to encourage a culture of learning and discussion, in order to enhance public debate of the many questions that face society and citizens today. To that end, the organisation pursues projects that encourage both self-education and a willingness to debate people with other viewpoints. Our work is not aimed specifically at any one section of society but at the broader culture of intellectual engagement and participation. To that end, we work with adults and soon-to-be adults wherever the opportunity for debate arises.

The major activities undertaken include organising education and citizenship projects, specifically the projects Debating Matters, Living Freedom, and The Academy.

Debating Matters

an innovative and engaging approach to schools debating, emphasising substance over style, and the importance of taking ideas seriously.



Living Freedom

our annual residential school that allows 18- to 25-year-olds to explore ideas around the past, present and future of freedom by engaging with 'the best that is known and thought' and the provocations of contemporary intellectuals.



The Academy

our annual summer school for all ages interested in studying ideas. Organised each year around a specially chosen theme, lectures on philosophy, history and culture demonstrate the value of scholarship in itself over instrumental approaches to knowledge.



Free Speech Champions

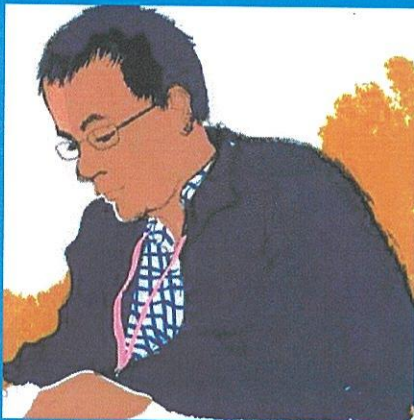
boi is a partner of Free Speech Champions, an initiative to encourage free speech and create a space for free thinking, particularly among the younger generation



**our work
this year**



chief executive's comment



**Geoff Kidder,
Chief Executive**

“For society, this has been a challenging year. It has also been a challenging year for charities of all shapes and sizes. For a small charity such as ours, whose work is so bound up with the cut and thrust of normal life, it has been especially challenging. It is undoubtedly more difficult to promote a rounded education and advance citizenship when society is subject to such sweeping restrictions on normal life. Nonetheless, I am proud of what the charity has achieved in this period. In the space of a few weeks, we adapted the Debating Matters competition to move it online – and saw a hugely encouraging response from teachers, judges and students. It really was a lifeline. When the pandemic was at its height, we were able to bring together a diverse group of people for a special half-day Living Freedom Online event. Critical thinking has been in short supply over the last year, and moving our Academy event online was a necessary decision that gave attendees some intellectual context to big events shaping society. What’s more, we partnered with a brand new initiative in Free Speech Champions. There are many big challenges facing society as we emerge from the pandemic period. I am confident that our activities, in a small way, will help people grapple with them.

Debating Matters

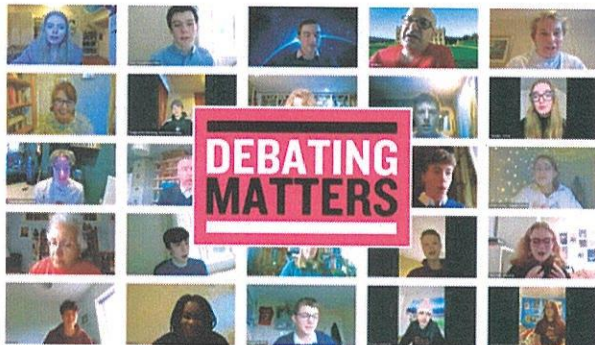
**DEBATING
MATTERS**

DM thrived in tough circumstances this year. With schools subject to sweeping restrictions, teachers and pupils had to adapt quickly to online lessons.

Debating Matters Online was rapidly conceived at the height of the pandemic by the Debating Matters national coordinator, Mo Lovatt, as an antidote to the restrictions on social and intellectual life. With schools restricted to bubbles, the online championships were a much needed opportunity for social interaction between schools across the country.

Equally, the championships were an opportunity to debate and discuss both sides of the argument on difficult contemporary dilemmas.

- Over **150** school pupils
- Featuring **25** schools from around the UK and Germany
- Over **50** volunteer judges
- Released **7** new topic guides



Our first set of online debates were something of an experiment. Featuring schools that had reached out to the competition as lockdown hit, we wanted to see if our renowned debating format would work online. We were hugely encouraged by the response, and our first batch of debates from April to May featured 12 schools across the country, including one memorable debate

between Thornhill College Derry and East London Science School – a real advert for how Debating Matters Online allowed schools to come together across the country.

With the online format tested and ready, we held our first ever online championships in November and December. In these, it was Maidstone Grammar and Barnard Castle schools who came out top, beating off some tough competition along the way. All the schools involved showed real spirit in adapting to the online format.



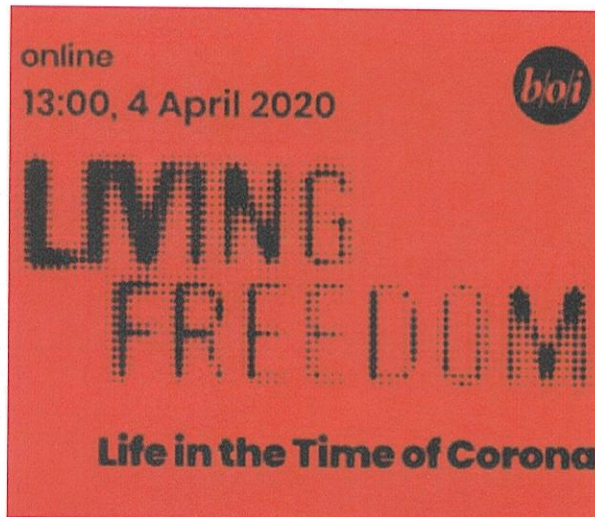
As we went into 2021, Debating Matters held two further online championships. The first, in January, saw The Ecclesbourne School come out top. Their teacher, Louise Dawson, reflected: *"It is no exaggeration to say that Debating Matters has literally changed their lives. This has been the best thing in a dark time."*

In February, we travelled, albeit only virtually, to Berlin. Despite the restrictions on travel, we were delighted to be able to continue the longstanding partnership with the championship in Berlin. It was Humboldt Gymnasium who came out top, beating five other schools from around Berlin.

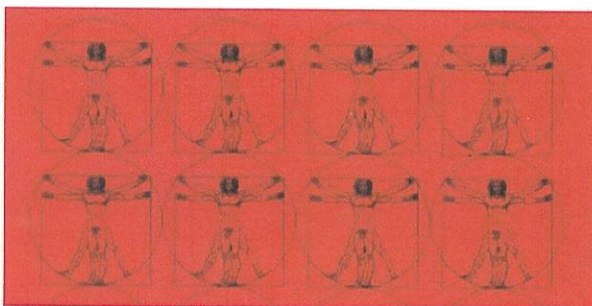
Living Freedom

LIVING
FREEDOM

Living Freedom was the first event the charity had to move online, and it proved to be especially useful. When society was facing so much uncertainty, the boi charity's Alastair Donald grasped the opportunity to probe the history of societal responses to adversity, and understand better the relationship between science and politics.



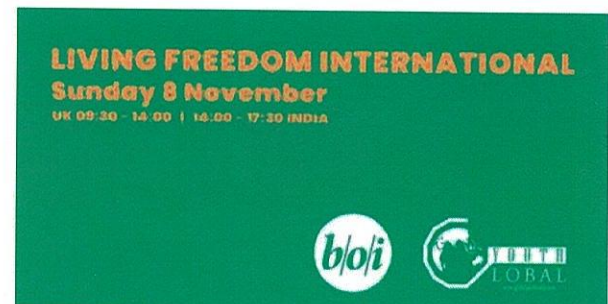
When lockdown orders were in place, it was a much-needed opportunity for people to meet minds across the country and get a handle on the momentous events shaping the response to the pandemic.



One of the opportunities opened up by the pandemic was to make events truly international. With things taking place on Zoom, it becomes easier to involve people no matter where they are.

It was in this context that a new partnership emerged between Living Freedom and Global Youth, an India-based network of young people.

Living Freedom International was a great event which brought together the two networks to frame a series of discussions on contemporary themes, but with a genuinely international twist.



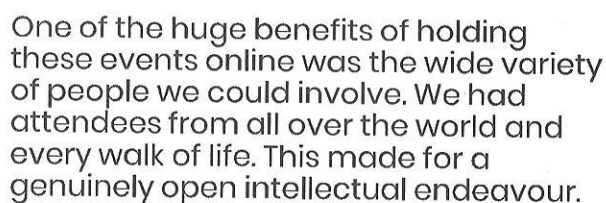
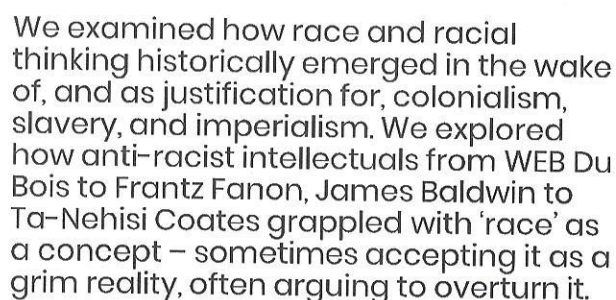
All participants found that having this mixture of perspectives made the discussions that much richer.

Having attended and enjoyed Living Freedom International, many of the Indian attendees were attracted to Academy Online events that followed, adding a youthful presence and injection of energy to this established event.



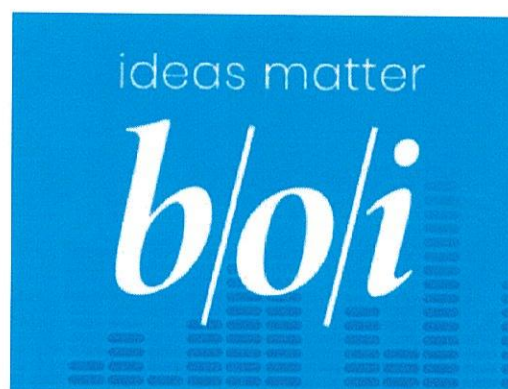
The Academy

When the pandemic hit, old intellectual certainties seemed to have been upended overnight. Whilst our planned event – a weekend of in-person discussions and self-education – couldn't go ahead, we knew the ethos of The Academy was needed as never before.



It also made it slightly easier for us to turn the lectures into podcasts, which will live on through Ideas Matter, the boi charity podcast.

With the new prominence of modelling, nudging and behavioural science advice, our first-ever online event examined how psychological categories came to occupy such an important role in public life. We looked at why intellectuals and social planners become increasingly attracted by psychology as a way of explaining the decisions – and supposed deficiencies – of the general public.



Free Speech Champions

The **boi** charity worked with the **Free Speech Union** to support and help develop a new initiative, **Free Speech Champions (FSC)**, which was initiated by Inaya Folarin Iman.

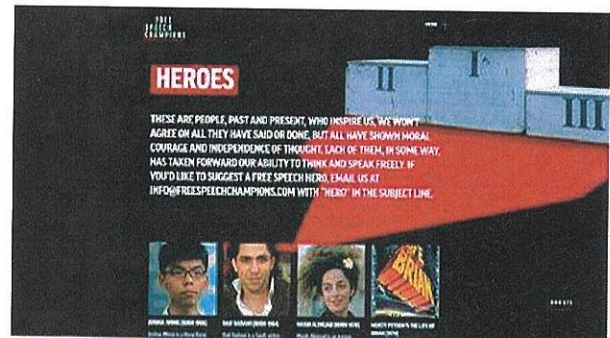
This two-year, non-partisan programme is aimed primarily at universities and schools and seeks to promote the importance of, and secure support for, pluralism, tolerance and the ability of citizens to express themselves freely and engage in open debate.



Every year brings new cohorts of young people into universities and sixth forms. While they may instinctively support values of free thinking and free expression, they often find themselves in environments which no longer consistently uphold these values. Free Speech Champions creates the forums, resources and networks that can help expand young people's knowledge of and understanding of free speech.



FSC launched on 1 February with an online public debate and website containing resources such as Free Speech Topic Guides, Free Speech Heroes and an ongoing series of events.



Amidst national press coverage and word of mouth, FSC has quickly garnered interest and developed its champions programme of young people taking responsibility for creating an on-going events programme, promotions, social-media work and writing comment pieces.



Notably, new plans emerged to finesse and develop FSC for the year ahead including developing an FSC magazine, *The New Taboo*, written by champions and supporters for a young audience interested in free speech and also developing arrangements for a network of free-speech societies across the UK.

**our public
benefit**



assessing our public benefit

The charity has suggested using the following criteria to judge the effectiveness of its projects

The quality of debates: are the speakers well-informed, do they present their arguments well and have the topics and presentations engaged the audience?

Once again, the quality of debate at events has been very high. It is a regular feature of our events that attendees observe how the quality and variety of ideas presented are unlike any other events they attend. In the Debating Matters competition, new Topic Guides have encouraged students to avoid soundbites and reflect on important contemporary issues. Keeping the format of DM similar online helped preserve the 'substance over style' ethos, which delivers significant public benefit in the form of a richer exploration of key issues. The Academy Online events provided genuine intellectual background to contemporary issues such as the pandemic and Black Lives Matter, in a way unlikely to be found elsewhere.

The size and mix of audiences: have the debates and other events attracted sizeable audiences that include a reasonable cross-section of society?

The pandemic deprived the charity of its usual formats and some of our audiences. Nonetheless, our online events have attracted a genuinely large and varied audience, including up to 350 at one of the Academy Online events, and over 100 students. Some previous attendees made the switch easily to online, and along the way we have picked up new attendees from around the UK and beyond who may not have been able to attend in-person events in the past. People from all walks of life have been present at our events, and from all age ranges.

The Debating Matters Championships in this period saw a genuine mix of state and independent schools, and a range of social, ethnic, religious and economic backgrounds. This broad mix was clearly apparent with Living Freedom and The Academy, too. In fact, working online helped make these events more open and accessible than ever. Our use of online media such as podcasts or YouTube videos has made content available to a truly diverse group.

Geographical spread: can the organisation successfully produce events beyond London, both in the UK regions and across Europe, broadening the experiences that inform the discussions?

The Debating Matters competitions featured real geographical spread: schools ranged from the north of the country as well as Northern Ireland, to London and Dorset in the south. What's more, these groups were brought into a conversation in a way that has proven difficult in the past when travel prevents such schools mixing with each other. While online socialising is not the same as real life, students did get valuable exposure to peers across the country.

Similar things are true of Living Freedom, and indeed the partnership with India-based Global Youth, which forged bonds across continents. Likewise, at The Academy, attendees had a chance to engage in a genuinely national and international conversation at a time when social bonds were so restrained owing to lockdowns and international restrictions.

our year in brief

1,000+

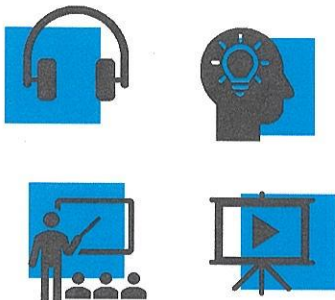
Individuals participated in online debates, talks, seminars and more



Online events joined up people from across the UK, Europe, India, America

25

Schools from around the UK and Germany engaged in online debates



Twenty high-quality lectures and discussions released as podcasts or YouTube videos

our year in quotes

"We are in a state of shock! Everyone in the team has been in touch to say how much they enjoyed the whole experience. They worked so hard and I am very proud of them. We entered the competition with no expectations of doing anything more than taking part. We never expected to get this far let alone win. The students have learned so much and greatly appreciated the respect the judges have shown through their tough questioning. The students keep asking me: what next? It is no exaggeration to say that Debating Matters has literally changed their lives. This has been the best thing in a dark time."

Louise Dawson, teacher, The Ecclesbourne School

"I am a huge fan of Debating Matters competitions. They are a fantastic way to bring back these critical life skills into schools. I worry hugely about the decline of debate in society and the polarisation that has happened through short-form social media. What Debating Matters is doing is encouraging young people to think through these important questions and to have the discussions productively and positively."

Jess Butcher MBE, Judge, Debating Matters

"With Free Speech Champions, I am surrounded by people who share a similar commitment to free inquiry and expression. Perhaps the only two fundamental values I carry with me and look for in others."

Gabriele Sartoris, Free Speech Champion

"Involving myself in free-speech issues has been incredibly rewarding, it has given me a passion project and has allowed me to connect with like minded people."

Euan Clayton, Free Speech Champion

"The Academy Online was a genuine intellectual lifeline during very dark times. It was invaluable to be able to meet minds from across the world as we all tried to make sense of what was happening to society. The intellectual rigour of The Academy Online really helped place things in a broad historical context. I loved it."

Matthew Kruger, Academy Online Attendee

accounts



accounts – summary

The charity's policy on reserves

- The charity has a Reserves Policy that has been agreed by the trustees. In short, it states that:
 - The charity will hold reserves to protect itself against major risks identified in the Reserves Policy
 - The charity will aim to accrue reserves of one-year operating expenditure
 - Trustees will monitor progress in accruing reserves

Accounts

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	£	£
Income				
Donations and legacies	187,870	75,700	263,570	78,382
Charitable activities	2,846	11,930	14,776	41,732
Other	11	-	11	36
Total	190,727	87,630	278,357	120,150
Expenditure				
Raising funds	19,615	-	19,615	5,484
Charitable activities	55,874	77,200	133,074	65,829
Other	22,135	-	22,135	16,755
Total	97,624	77,200	174,824	88,068
Net income/(expenditure) before tax for the reporting period	93,103	10,430	103,533	32,082
Net income/(expenditure) after tax before investment gains/(losses)	93,103	10,430	103,533	32,082
Net income/(expenditure)	93,103	10,430	103,533	32,082
Net movement in funds	93,103	10,430	103,533	32,082
Reconciliation of funds				
Total funds brought forward	44,952	-	44,952	12,870
Total funds carried forward	138,055	10,430	148,485	44,952

accounts – income

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
Donations and legacies				
Donations and gifts	180917	75700	256617	73345
Gift Aid	6953	-	6953	5037
Total	187870	75700	263570	78382
Charitable activities				
Debating Matters	201	11930	12131	8277
The Academy	313	-	313	27955
Free Speech Champions	2000	-	2000	1250
Living Freedom	294	-	294	3400
Other debates		-	-	850
Other	38	-	38	-
Total	2846	11930	14776	41732
Other				
Other	11	-	11	36
Total	11	0	11	36
TOTAL INCOME	190727	87630	278357	120150

accounts – expenditure

Analysis of expenditure	This year			Last year		
	Unrestricted funds	Restricted income funds	Total funds	Unrestricted funds	Restricted income funds	Total funds
	£	£	£	£	£	£
Expenditure on raising funds						
Incurred seeking donations	2009	-	2009	1000	-	1000
Incurred seeking grants	15925	-	15925	2400	-	2400
Staging fundraising events	500	-	500	917	-	917
Advertising, marketing, direct mail and publicity	1181	-	1181	1167	-	1167
Total expenditure on raising funds	19615	-	19615	5484	-	5484
Expenditure on charitable activities						
Debating Matters	22665	1500	24165	35226	-	35226
The Academy	16358	-	16358	10743	-	10743
Living Freedom	6977	-	6977	18453	-	18453
Free Speech Champions	9874	75700	85574	-	-	-
Question Time	-	-	-	1407	-	1407
Total expenditure on charitable activities	55874	77200	133074	65829	-	65829
Other						
Support costs	19274	-	19274	11984	-	11984
Legal costs	-	-	0	1500	-	1500
Other office costs	2861	-	2861	3271	-	3271
Total other expenditure	22135	0	22135	16755	-	16755
TOTAL EXPENDITURE	97624	77200	174824	88068	-	88068

restricted funds

Restricted funds	Balance at 1 Apr 2020	Incoming resources	Resources expended	Balance 31 Mar 2021
	£	£	£	£
PERT	-	10,430	1,500	8,930
Thomas Howell	-	1,500	-	-
FSC	-	75,700	75,700	-
Total	-	87,630	77,200	8,930

The nature and the purpose of the restricted funds can be summarised as follows:

The Politics and Economics Research Trust (PERT) awarded the charity a grant to conduct three Debating Matters championships on topics of public policy and to produce a report examining the views of pupils on public policy issues as encountered through the championships.

Thomas Howell's Education Fund for North Wales have contributed a grant of £1500 to run a North Wales Debating Matters Championship with eight sixth-form schools and colleges across Denbighshire, Flintshire and Wrexham.

Donations have been received for the Free Speech Champions Project, all of which have been transferred to the Project.

declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Full name:

PHILIP ROY MULLAN

Signature:

Philip Roy Mullan

Position:

Trustee

Date:

9 December 2021

Charity Name		Battle of Ideas		Charity No		1178999		
				Company No		11213433		
Annual accounts for the period								
Period start date		01/04/2020		To		Period end date		31/03/2021

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	187,870	75,700	-	263,570	78,382
Charitable activities	S02	2,846	11,930	-	14,776	41,732
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	11	-	-	11	36
Total	S07	190,727	87,630	-	278,357	120,150
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	19,615	-	-	19,615	5,484
Charitable activities	S09	55,874	77,200	-	133,074	65,829
Separate material expense item	S10	-	-	-	-	-
Other	S11	22,135	-	-	22,135	16,755
Total	S12	97,624	77,200	-	174,824	88,068
Net income/(expenditure) before tax for the reporting period	S13	93,103	10,430	-	103,533	32,082
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	93,103	10,430	-	103,533	32,082
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	93,103	10,430	-	103,533	32,082
Extraordinary items	S18	-	-	-	-	-
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	93,103	10,430	-	103,533	32,082
Reconciliation of funds:						
Total funds brought forward	S23	44,952	-	-	44,952	12,870
Total funds carried forward	S24	138,055	10,430	-	148,485	44,952

Section B Balance sheet

		Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets (Note 15)	B01		-	-	-	-	-
Tangible assets (Note 14)	B02		-	-	-	-	-
Heritage assets (Note 16)	B03		-	-	-	-	-
Investments (Note 17)	B04		-	-	-	-	-
Total fixed assets	B05		-	-	-	-	-
Current assets							
Stocks (Note 18)	B06		-	-	-	-	-
Debtors (Note 19)	B07		5,399	-	-	5,399	4,538
Investments (Note 17.4)	B08		-	-	-	-	-
Cash at bank and in hand (Note 24)	B09		132,656	10,430	-	143,086	40,414
Total current assets	B10		138,055	10,430	-	148,485	44,952
Creditors: amounts falling due within one year (Note 20)	B11		-	-	-	-	-
Net current assets/(liabilities)	B12		138,055	10,430	-	148,485	44,952
Total assets less current liabilities	B13		138,055	10,430	-	148,485	44,952
Creditors: amounts falling due after one year (Note 20)	B14		-	-	-	-	-
Provisions for liabilities	B15		-	-	-	-	-
Total net assets or liabilities	B16		138,055	10,430	-	148,485	44,952
Funds of the Charity							
Endowment funds (Note 27)	B17		-	-	-	-	-
Restricted income funds (Note 27)	B18		-	10,430	-	10,430	-
Unrestricted funds	B19		138,055	-	-	138,055	44,952
Revaluation reserve	B20		-	-	-	-	-
Fair value reserve	B21		-	-	-	-	-
Total funds	B22		138,055	10,430	-	148,485	44,952

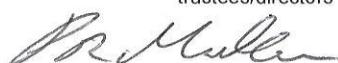
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors



Print Name	Date of approval dd/mm/yyyy
PHILIP ROY MULLAN	9/12/2021

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	9/12/2021
PHILIP ROY MULLAN	Print name

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*

☒

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

• and with*

☐

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☒

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*

☒

No*

☐

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*

☒

* -Tick as appropriate

No*

☐

* -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*

☒

No*

☐

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure)
as restated

Note 2

Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
☒	☐	☐

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
☐	☐	☒

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
☒	☐	☐

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
☐	☐	☒

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
☐	☐	☒

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
☐	☒	☐

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
☒	☐	☐

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
☐	☐	☒

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
☐	☐	☒

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
☐	☐	☒

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
☐	☐	☒

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
☐	☐	☒

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
☐	☐	☒

Donated services and facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
☐	☐	☒

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

Yes*	No*	N/a*
☐	☐	☒

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
☐	☐	☒

Voluntary help

The value of any voluntary help received is not included in the accounts but is

Yes*	No*	N/a*
☐	☐	☐

volunteer help	described in the trustees' annual report.		☒	☐	☐
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/a*	
		☒	☐	☐	
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*	
		☐	☐	☒	
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*	
		☐	☐	☒	
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*	
		☐	☐	☒	
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*	
		☐	☐	☒	
2.3 EXPENDITURE AND LIABILITIES					
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*	
		☒	☐	☐	
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*	
		☒	☐	☐	
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*	
		☒	☐	☐	
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*	
		☐	☐	☒	
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*	
		☐	☐	☒	
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*	
		☐	☐	☒	
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*	
		☐	☐	☒	
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*	
		☐	☒	☐	
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*	
		☒	☐	☐	
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*	
		☒	☐	☐	
2.4 ASSETS					
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least				
	They are valued at cost.				
	The depreciation rates and methods used are disclosed in note 14.				
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*	
		☐	☐	☒	
	They are valued at cost.	Yes*	No*	N/a*	
		☐	☐	☒	
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*	
		☐	☐	☒	
	They are valued at cost.	Yes*	No*	N/a*	
		☐	☐	☒	

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes*	No*	N/a*
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes*	No*	N/a*
		✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes*	No*	N/a*
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes*	No*	N/a*
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes*	No*	N/a*
		✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes*	No*	N/a*
✓		

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

Yes*	No*	N/a*
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes*	No*	N/a*
		✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

--

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	180,917	75,700	-	256,617	73,345
	Gift Aid	6,953	-	-	6,953	5,037
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		187,870	75,700	-	263,570	78,382
Charitable activities:	Debating Matters	201	11,930	-	12,131	8,277
	The Academy	313	-	-	313	27,955
	Free Speech Champions	2,000	-	-	2,000	1,250
	Living Freedom	294	-	-	294	3,400
	Other debates	-	-	-	-	850
	Other	38	-	-	38	-
Total		2,846	11,930	-	14,776	41,732
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	11	-	-	11	36
	Total	11	-	-	11	36
TOTAL INCOME		190,727	87,630	-	278,357	120,150

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

This year	Last year

Please give details of other forms of government assistance from which the charity has directly benefited.

This year	Last year

Note 5 Donated goods, facilities and services

	This year	Last year
	£	£
Seconded staff	78,258	18,036
Use of property	3,687	1,292
Office costs	5,957	4,863
Contractual costs of The Academy 2019		23,198
	87,902	47,389

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	Donation of seconded staff by Academy of Ideas to Battle of Ideas charity as agreed in Management Agreement	
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

Note 6

Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	2,009			2,009	1,000	-	-	1,000
Incurred seeking legacies				-	-	-	-	-
Incurred seeking grants	15,925			15,925	2,400	-	-	2,400
Operating membership schemes and social lotteries				-	-	-	-	-
Staging fundraising events	500			500	917	-	-	917
Fundraising agents				-	-	-	-	-
Operating charity shops				-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity				-	-	-	-	-
Advertising, marketing, direct mail and publicity	1,181			1,181	1,167	-	-	1,167
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	19,615	-	-	19,615	5,484	-	-	5,484
Expenditure on charitable activities:								
Debating Matters	22,665	1,500		24,165	35,226	-	-	35,226
The Academy	16,358			16,358	10,743	-	-	10,743
Living Freedom	6,977			6,977	18,453	-	-	18,453
Free Speech Champions	9,874	75,700		85,574				
Question Time				-	1,407	-	-	1,407
Total expenditure on charitable activities	55,874	77,200	-	133,074	65,829	-	-	65,829
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Support costs	19,274			19,274	11,984	-	-	11,984
Legal costs				-	1,500	-	-	1,500
Other office costs	2,861			2,861	3,271	-	-	3,271
	-	-	-	-	-	-	-	-
Total other expenditure	22,135	-	-	22,135	16,755	-	-	16,755
TOTAL EXPENDITURE	97,624	77,200	-	174,824	88,068	-	-	88,068

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Note 10

Details of certain types of expenditure

Note 10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
0	0
0	0
0	0
0	0

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors - vat refund	5,399	4,538
Total	5,399	4,538

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
-	-
-	-
143,086	40,414
-	-
143,086	40,414



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

BATTLE OF IDEAS CHARITY

On accounts for the year
ended

31 MARCH 2021

Charity no
(if any)

1178999

Set out on pages

1 - 18

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2021

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

* Please delete the words in the brackets if they do not apply.

Signed:

Jane Sandeman

Date:

9/12/2021

Name:

JANE SANDEMAN

Relevant professional
qualification(s) or body

FCCA

(if any):

Address:

98 BEECH HALL ROAD
LONDON
E4 9NX

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.