



CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS

31 MARCH 2022

Charity Number 327805

Company Registration Number 02253521

CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD

Reference and administration details of the Charity and its advisors

YEAR ENDED 31 MARCH 2022

Status

The Centre for Studies on Inclusive Education Limited is a company limited by guarantee incorporated on 9 May 1988 and a registered UK charity. The governing document is its Memorandum and Articles of Association.

Directors and Trustees

Brigid Jackson-Dooley	Chair until September 2021
Dr Stuart John Burgess	Chair from September 2021
Sue Sanders	Secretary
Mark Jennett	
Jo Palmer-Tweed	reappointed Jun 2021
Sharon Smith	resigned June 2021

Registered Office

The Park Centre
Daventry Road
Knowle
Bristol
BS4 1DQ

Independent Examiner

Joanne Trowbridge
Bristol Community Accountants CIC
The Park Centre
Daventry Road
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BS4 1DQ

Bankers

Lloyds TSB	CAF Bank
39 Threadneedle Street	25 Kings Hill Avenue
London	Kings Hill
EC2R 8AU	West Malling
	Kent
	ME19 4JQ

CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2022

Introduction

Welcome to the Trustees' Annual Report.

All charities have experienced a difficult year due to the continuation of COVID and CSIE is no exception. Difficulty has arisen as Covid restrictions have been eased and then reinstated. Uncertainty does not help to build confidence in any organisation especially the charity sector. Funding has also been affected as schools and local authorities, with whom we work, have budget restrictions and many have had to concentrate on limited work.

However, despite all the above and related challenges CSIE has maintained a presence and continues to make a vital contribution to the sector. Hopefully we are now moving towards a more stable environment where confidence will grow across all sectors and more opportunities will come on stream.

Determination and resilience on behalf of the staff and Trustees has been a dominant factor. Many people have supported us financially and for this we have been very grateful. We believe that moving towards a more stable environment the work of CSIE will flourish.

About CSIE

Every year many children miss out on a place in their local school, often without a careful exploration of how this could have been made possible. This leaves them disconnected from their local community, possibly feeling the bitterness of exclusion whenever they see their siblings or other local children walking to or from school. It happens largely because our education system was set up over 100 years ago, when disabled people were thought to have no place in mainstream society and its institutions. Today such practices are inconsistent with national and international law, yet they continue because not enough people realise this or are enabled to do things differently. In other parts of the world, education has transformed, all children go to their local school and learn from each other, as well as from their teachers.

For almost 40 years CSIE has been working to protect every child's right to a good education in their local community. With an experienced SEND teacher at the helm, we work to raise awareness about equality through the lens of disability and build capacity in schools and other educational settings to respond to the needs of *all* children. Our work consistently attracts excellent feedback, whether we have been delivering disability awareness workshops for pupils, equality workshops for staff, senior leaders or governors, or support for a school to carry out an equality audit, policy or curriculum review.

Key Facts about CSIE

- CSIE is a registered charity (327805) and registered company (2253521).
- Founded in 1982, CSIE has been at the forefront of developments in inclusive education for 39 years.
- The Centre works to promote equality and eliminate discrimination in education for everyone regardless of age, ability, sex, gender identity, sexual orientation, culture/ethnicity, socioeconomic background, religion or belief. It promotes the celebration of difference.

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YEAR ENDED 31 MARCH 2022

- CSIE activities aim to raise public awareness and transform education, so that everyone can be safe, included and learning in schools and other educational settings in their local community. In addition to lobbying and campaigning activities, the Centre provides training & consultancy nationally and internationally, engages in research and produces resources, some of which are used throughout the world.
- CSIE has developed a reputation for being at the forefront of educational change. Its staff are regularly invited to speak at conferences and other events, as well as contributing to national policy discussions and to important publications on inclusive education.
- During the past year all of CSIE activities continued to address equality holistically, with activities focusing on disability equality in education at the forefront of its work.
- Significant CSIE achievements in recent years include:
 - I. Through the hard work of the staff, CSIE has continued to maintain its role in promoting inclusive education despite challenging circumstances.
 - II. Research on school placement trends of all local authorities in England since the 1980s. The most recent report (2019) confirms significant differences in the proportion of children and young people which local authorities regularly place in mainstream, special or other types of schools (<https://bit.ly/3c3cpzf>).
 - III. An International award (Innovative Practice Award 2016 from the Zero Project) for CSIE's toolkit "Equality: Making it Happen", a practical and user-friendly resource to support schools to promote equality holistically and help address prejudice and reduce bullying.
 - IV. The enhancement of CSIE's reputation in Europe and beyond through Involvement in the IMAS and IMAS II projects (Improving Assistance in Inclusive Education Settings) and invitations to deliver talks in countries as varied as Austria, Indonesia, Spain and more.
 - V. The development and regular review of key documents including a Strategy Paper, Theory of Change and Business Plan and the continued development of a range of policies. These documents are available on request by contacting admin@csie.org.uk.
 - VI. In 2019 CSIE was selected as one of 200 charities (out of 14,000 members) to attend a reception at Windsor Castle to mark 100 years of the National Council for Voluntary Organisations (NCVO).
 - VII. In January 2022 the Institute of Education confirmed its intention to include the CSIE archive in its collection of education archives.
 - VIII. In spring 2022 New Philanthropy Capital carried out an independent evaluation of CSIE which resulted in a strong endorsement of our new business plan.

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TRUSTEES REPORT

YEAR ENDED 31 MARCH 2022

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31st March 2022.

Reference and administrative information set out on page 2 form part of this report.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 2 published in October 2018, effective for accounting periods beginning on or after 1 January 2019.

Objectives and Activities

For 39 years CSIE has been working to protect and advance every child and young person's right to a good education in their local community. It works to raise awareness about equality and build capacity in schools and other educational settings to respond to the needs of all children. It actively works to counteract discrimination against children and young people by promoting public knowledge in all matters concerning inclusive education in mainstream primary and secondary schools, early years settings, higher education institutions and other educational settings.

CSIE is a national organisation which uses a variety of ways to promote equality, minimise discrimination, and remove barriers to learning and participation for all children and young people irrespective of difference such as perceived ability, disability, socioeconomic background, sex, gender, sexual orientation, culture, ethnicity, religion or belief.

Structure, Governance and Management

The charity is under the overall control and direction of the Council of Trustees, who meet quarterly.

All of the Trustees are experts in inclusive education in one way or another, with many additional skills and gifts to bring to the regular meetings and the progress of the charity. All Trustees are required to retire at the Annual General Meeting and are eligible for re-election at that time.

During this year Sharon Smith stepped down from her role as trustee. CSIE remains grateful for her valuable contribution during her period in office. In September 2021 Stuart Burgess succeeded Brigid-Jackson Dooley in the role of Chair and Jo Palmer-Tweed re-joined the Council of Trustees after a short period of absence.

Dame Philippa Russell, DBE, had been a Trustee since the formation of CSIE and retired from the CSIE Council in September 2008. In recognition of her significant contribution to the development of inclusive education, and to the work and development of the Centre over the years, she has taken on the role of Patron of CSIE.

The Trustees delegate the day to day running of CSIE to the Director, Artemi Sakellariadis.

CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2022

Staffing

CSIE staff for the year under review were:

Artemi Sakellariadis, Director

Sarah Hobbs, Administrator

Rishona Ruegg-Morrison (intern June 2021)

During the year under review CSIE continued to function under reduced capacity, employing only two members of staff. As a measure of comparison, it is worth noting that in its 39-year history CSIE has never employed more than three members of staff at any one time. CSIE has been involved in an internship scheme with Bristol University. One student joined the staff team full-time during June 2021, in an internship position fully funded by the University. This student proved a great asset to the team, helping with fundraising efforts, website updates and ongoing projects.

Both staff have worked part-time throughout the year under review: CSIE director Artemi Sakellariadis 4 days a week and Administrator Sarah Hobbs 2 days a week. It is anticipated that staffing levels will increase when income has been secured to allow this.

Key activities and achievements

Summary of additional activities and achievements

There have been many encouraging signs over this period as we continue to address the main issues which provide our core work.

- It is important for every organisation to be evaluated from time to time. CSIE has been recently independently evaluated by the New Philanthropy Capital. A number of the staff and Trustees - including myself as Chair - were interviewed at length about the organisation. This was a very demanding, thorough and rewarding process which resulted in a first rate evaluation for us. This very positive result provided a stimulus to us as we emerge from the pandemic. The report concluded:

“CSIE addresses a clear need in addressing inequality within education. Whilst it has had considerable impact on the sector since its creation 40 years ago, in recent years it has struggled due to its limited capacity, lack of long-term unrestricted funding and the recent impact of the pandemic. CSIE’s proposed new business model provides an exciting opportunity to strengthen the organisation’s finances whilst simultaneously increasing its capacity to continue to create impact for disabled children within the education system.”

- The new business plan has been put into action and CSIE’s director continues to work with three important local authorities namely Bristol, Calderdale and Solihull, supporting central services to support the development of more inclusive schools locally. It is interesting to note that if further funding had been forthcoming we could have also engaged with work in individual schools in these local authorities.
- Evaluation of work is always important so that we may learn from our processes, and this is presently being done by a team from Exeter and Edge Hill Universities.
- We have reorganised our back-office facilities so that the Institute of Education will house our archive, and stream lined our office space whilst keeping our registered office.
- We have successfully completed writing the Miniguide on Equality for Early Years and this is due to be published by nasen in 2022. This is an important document and could be used as a toolkit for many organisations.

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- Campaigning is part of our brief as we aim to promote our core principles. This has led us submitting a response to the consultation on Initial Teacher Training in August. Although with more staff we would have been able to have responded to more consultations, this was an important effort consistent with current capacity and helps us to keep CSIE firmly on the map.
- CSIE has continued to deliver Disability Awareness Workshops for pupils. This very important area has been curtailed because of Covid but the workshops have been delivered in Derby and Southampton in collaboration with facilitators from Diversity & Ability, a disabled-led organisation which helps create inclusive cultures. Post Covid we can see this is a huge area which can be developed.
- CSIE has continued to be represented at the Special Educational Consortium's steering group and work closely with Diverse Educators by contributing to Diversity Roundtables, writing for the disability chapter for the Diverse Educators new book, and presenting at the Diverse Ed conference in March 2022.
- We marked U.K. Disability History Month with regular social media posts, and marked all other significant for equality days, weeks and months.
- We close the year in eager anticipation of funding to enable us to recruit more staff so that we can make a real difference in the areas where we are currently working. We have also been invited to speak, in the coming months, to Masters students and at events with a national and international audience, so we are also eagerly awaiting these opportunities to motivate and support others to develop more inclusion.

It is remarkable, given the backcloth of a very difficult operating year, that so much has been achieved and this has only been possible by the sheer dedication of staff who have worked beyond the call of duty.

We believe that CSIE has a bright future and that many opportunities are there so that we can make a real difference in our communities and remain faithful to our core values.

Obviously, much depends upon future funding but like other organisations we are determined to maintain and build upon our important work.

Pursuing financial sustainability

CSIE was set up in 1982 as a lobbying and campaigning organisation and had relied heavily on core funding until 2013 when this ended. Since then, CSIE has developed a range of traded services through which it earned a modest income and, at current staff's own recommendation and with their full approval, had reduced contractual hours as a temporary measure to reduce expenditure.

During the year under review our new Business Plan for sustainability and growth has been put into action, which should enable us to have a stronger and longer-lasting impact in the areas where we work. When additional funding has been secured and more staff have been recruited, this will also enable us to undertake more focused work in schools and, over time, to become financially self-sustainable. It will also enable us to resume the awareness-raising and campaigning activities at the core of CSIE's mission, which had been side-lined by the previous constant and pressing need to fundraise.

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Public benefit

In engaging in the above range of activities, which support the development of inclusive education for all, the work of CSIE stands to improve the education experiences and ultimately life chances of children and young people at risk of discrimination; it also stands to improve the experiences of adults who are at risk of discrimination and are members, or potential members, of school or other learning communities. By encouraging schools and other educational settings to become responsive to the full diversity of people, CSIE work helps to ensure that children and young people can be safe, included and learning in schools and other educational settings. This is consistent with national policy stating aspirations of developing a more inclusive society.

Future plans

In 2020 and 2021 CSIE revised its Theory of Change and developed a Business Plan for sustainability and growth (both documents are available on request). According to this, CSIE offers more direct support to schools and focuses its traded services in specific local authorities, as a means of managing the workload and maximising impact. It is anticipated that when the bulk of our work is concentrated in a particular geographical area, different strands of work with school staff, governors, pupils, parents, local authority officers and other stakeholders will complement one another, leading to more supported and better-grounded change. The success of this depends on securing funding to employ more staff, so that CSIE has capacity to deliver this plan and have stronger and longer-lasting impact.

In addition to continuing and strengthening our work in Bristol, Calderdale and Solihull, in the year ahead we will also honour our existing commitments (complete outstanding work on the online Equality Hub and submit outstanding end-of-project reports which had to be set aside while staff focused on ensuring CSIE's survival). We will also continue to have a web-based presence and contribute to various policy and networking groups.

Financial position of CSIE

At the start of the year under review Trustees were significantly concerned at the financial situation of CSIE, which at that point had no free reserves. In the intervening months Trustees have worked closely with CSIE's director to keep CSIE functioning; this has been achieved through charitable donations and earned income. At the end of March 2022 CSIE has £16,118.

Trustees are fully aware of the financial challenge CSIE continues to face, are in regular contact with the director and together monitor developments closely.

Reserves policy

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should be no more than six months of the overhead costs for the following year. For 2022-23 Trustees have approved an ambitious budget, which assumes funding in place to recruit two more staff, so 6 months of overheads are £81,600. At £7,609, the unrestricted free reserves (total unrestricted reserves less unrestricted fixed assets) at the year end represent 11% of the target reserves of £81,600.

The reserves policy further states that, should CSIE's income become insufficient to support the charity's obligations and charitable activities, reserve funds may be used to supplement this and, therefore, avoid serious disruption to charitable work. Should the level of reserves fall below that

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TRUSTEES REPORT

YEAR ENDED 31 MARCH 2022

equivalent to 3 months' coverage of expenditure, absolute priority will be given to fundraising activities.

Reserve funds are typically held as cash in a high interest deposit account. In an attempt to maintain instant access while benefiting from high interest, currently this is at Charities Aid Foundation (CAF) Bank.

This policy is reviewed annually and was last reviewed in March 2022.

Investment policy

The Trustees' policy on investments is to ensure the best return with interest payments while safeguarding the quality of the placement of funds.

Risk review

The Trustees have considered the possible risks to the Charity and have established systems to mitigate these. CSIE maintains a Risk Register, available on request, to ensure that all risks are rigorously considered and mitigating actions are put in place and reviewed on a regular basis. The Risk Register is reviewed quarterly by the Risk Committee, currently comprising two Trustees and the CSIE director, and presented for consideration by the full Council of Trustees at each of its regular meetings.

Independent Examination

A resolution to re-appoint Joanne Trowbridge MAAT from Bristol Community Accountants CIC as the Charity's Independent Examiner will be proposed at the forthcoming Annual General Meeting.

Trustees' responsibilities in relation to the financial statements

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006 and the Charities Act 2011.

In particular, The Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show

CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2022

and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.


The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Approval

The financial statements have been prepared implementing the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

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.


.....
Stuart Burgess
(Trustee)


.....
Sue Sanders
(Secretary)

CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD

INDEPENDENT EXAMINERS REPORT

YEAR ENDED 31 MARCH 2022

I report on the unaudited accounts for the year ended 31st March 2022 set out on pages 13 to 22.

Respective responsibilities of trustees and examiner

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

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

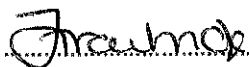
Independent examiner's statement

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

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

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

Joanne Trowbridge MAAT
Bristol Community Accountants CIC, The Park, Daventry Road
Knowle, Bristol, BS4 1DQ

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Date...29...NOV...12

CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 MARCH 2022

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	Note	£	£	£	£
Income and Endowments From:					
Donations and Legacies	3	33,660	1,171	34,831	64,834
Charitable Activities	4	29,485	-	29,485	12,675
Investments	5	-	-	-	-
Other	6	1,957	-	1,957	372
Total		65,102	1,171	66,273	77,881
Expenditure On:					
Raising Funds	7	17,186	-	17,186	22,269
Charitable Activities	8	39,118	-	39,118	46,249
Lobbying		2,864	-	2,864	3,712
Other	9	3,679	-	3,679	4,321
Total		62,847	-	62,847	76,550
Net income/(expenditure)	10	2,255	1,171	3,426	1,331
Transfers between funds		911	(911)	-	-
Net movement in funds		3,166	260	3,426	1,331
Reconciliation of Funds:					
Total funds brought forward		12,952	(260)	12,692	11,361
Total funds carried forward	16	16,118	-	16,118	12,692

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

The notes on pages 15 to 21 form part of these financial statements

CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 MARCH 2022

Analysis of prior year funds, as required by paragraph 4.2. of the SORP

	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income and Endowments From:			
Donations and Legacies	64,834	-	64,834
Charitable Activities	12,675	-	12,675
Investment	-	-	-
Other	372	-	372
Total	77,881	-	77,881
Expenditure On:			
Raising Funds	22,269	-	22,269
Charitable Activities	44,916	1,333	46,249
Lobbying	3,712	-	3,712
Other	4,321	-	4,321
Total	75,218	1,333	76,551
Net income/(expenditure)	2,663	(1,333)	1,331
Transfers between funds	345	(345)	-
Net movement in funds	3,008	(1,678)	1,331
Reconciliation of Funds:			
Total funds brought forward	9,943	1,418	11,361
Total funds carried forward	12,951	(260)	12,692

CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD

BALANCE SHEET

YEAR ENDED 31 MARCH 2022

	Note	2022 £	2022 £	2021 £
Current assets				
Stock of publications	12	8,509		12,827
Trade debtors	13	10,595		660
Cash at bank -				
Lloyds TSB Current Account		268		64
CAF Accounts		2,236		4,706
<i>Total current assets</i>		<u>21,608</u>		<u>18,257</u>
Liabilities				
Creditors : Amounts falling due within one year	14	(5,490)		(5,565)
<i>Net Current assets or liabilities</i>			<u>16,118</u>	<u>12,692</u>
<i>Total net assets or liabilities</i>			<u><u>16,118</u></u>	<u><u>12,692</u></u>
The Funds of The Charity				
Restricted income funds	16	-		(260)
Unrestricted funds		16,118		12,952
<i>Total charity funds</i>		<u>16,118</u>	<u>16,118</u>	<u>12,692</u>

The directors are satisfied that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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.

These financial statements were approved by the trustees on ~~14.11.22~~ and are signed on their behalf by:



Stuart Burgess - Trustee



Sue Sanders - Secretary

All of the activities of the charity are classed as continuing

CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

1 Basis of Preparation

- a) 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 financial statements have been prepared in accordance 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 (FRS102) (issued on 16 July 2014), as amended by Update Bulletin 2 published in October 2018, effective for accounting periods beginning on or after 1 January 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011 and Companies Act 2006.

- b) The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.
- c) The charity meets the definition of a public benefit entity as defined by FRS 102.

2 Accounting Policies

- a) Income from donations is included in income when these are receivable, except as follows:

i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.

ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition have been met.

- b) Expenditure is recognised in the period in which they are incurred. Expenditure includes any attributable VAT which cannot be recovered.
- c) Most expenditure is directly attributable to specific activities, and have been included in those cost categories. Support cost relating to unrestricted activities have been allocated on the following basis, which is an estimate, based on staff time in the year, of the amount attributable to each activity.

Raising Funds	30%
Charitable Activities	60%
Lobbying	5%
Other	5%

- d) Rentals applicable to operating lease agreements where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.
- e) The company contributes to defined personal pension schemes maintained by staff. Contributions are charged to the year in which they relate.
- f) The stock of publications are valued by the trustees at the lower of cost and net realisable value.
- g) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

- h) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
- i) Donated services and facilities, that would otherwise have been purchased, shall be measured at the value to the charity.
- j) The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

Income and Endowments From:

3 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Grants and Donations:				
Donations	25,000	-	25,000	30,000
Small Donations	241	-	241	4,138
Intern income	1,260	-	1,260	1,149
Gift Aid	5,007	-	5,007	-
IMAS II Project	1,912	1,171	3,083	-
In Kind Staff Time	-	-	-	7,017
In Kind Zoom licence	240	-	240	20,080
In Kind Event costs	-	-	-	1,500
In Kind Room rent	-	-	-	950
	<u>33,660</u>	<u>1,171</u>	<u>34,831</u>	<u>64,834</u>

4 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Sale of Resources	1,058	-	1,058	406
Services for Schools	5,427	-	5,427	6,869
Consultancy	23,000	-	23,000	400
Commissioned income	-	-	-	5,000
	<u>29,485</u>	<u>-</u>	<u>29,485</u>	<u>12,675</u>

5 Other

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Royalties	99	-	99	372
VAT recovered	1,858	-	1,858	-
	<u>1,957</u>	<u>-</u>	<u>1,957</u>	<u>372</u>

CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

Expenditure on:

6 Raising Funds	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	2022	2021
	£	£	£	£
Fund Raising Expenses	-	-	-	-
7 Charitable Activities	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	2022	2021
	£	£	£	£
Equality: Making it Happen	276	-	276	-
Intelligent Lives	-	-	-	82
Trends Project	-	-	-	276
Production & Distribution Costs	153	-	153	135
Written off Obsolete Stock	4,318	-	4,318	243
	<u>4,747</u>	<u>-</u>	<u>4,747</u>	<u>736</u>
Staff Costs	49,227	-	49,227	46,478
Conferences & Training	675	-	675	2,073
Rent and Services	3,915	-	3,915	3,927
Post & Stationery & Telephone	314	-	314	245
Sundry Costs	345	-	345	32
Website Costs	75	-	75	85
Information & Subscriptions	352	-	352	20,129
Bank Charges	250	-	250	309
Payroll Costs	376	-	376	445
Insurance	1,513	-	1,513	1,482
Bad Debt Written Off	31	-	31	-
Professional fees	212	-	212	-
	<u>57,285</u>	<u>-</u>	<u>57,285</u>	<u>75,205</u>

Staff costs include in kind donation valued at £nil (2021: £7,017)

Conference and training include in kind donation valued at £nil (2021: 1,500)

Rent and services include in kind donation of £nil (2021: 950)

Information and subscriptions include in kind Zoom licence donation valued at £240 (2021: £20,080)

Allocation of Unrestricted support costs

	2022	2021
	£	£
Support Costs	(57,285)	(74,230)
Raising Funds	17,186	22,269
Charitable Activities	34,371	44,538
Lobbying	2,864	3,712
Other	<u>2,864</u>	<u>3,712</u>
	<u>-</u>	<u>-</u>

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

8 Other

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Independent Examiners Fees	489	-	489	399
Accounts Preparation Fee	326	-	326	210
	<u>815</u>	<u>-</u>	<u>815</u>	<u>609</u>

9 Net income/(Expenditure)for the year

This is stated after charging:

	2022 £	2021 £
Independent Examiners fee (inc. VAT)	<u>587</u>	<u>479</u>

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Stock of Publications

	£
Opening stock of publications	12,827
Written off obsolete stock	(4,318)
Closing stock of publications	<u>(8,509)</u>
Cost of publications sold in 2021/22	<u>-</u>

Production cost of publications sold in 2021/22 of £nil (2021: £9) has been shown within production & distribution costs (note 8). The production costs were incurred in previous years but are recognised as expenditure when publications are sold. Unsold stock of publications are held as an asset within the balance sheet.

12 Debtors

	2022 £	2021 £
Trade debtors	10,595	660
	<u>10,595</u>	<u>660</u>

CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	529	761
HMRC - PAYE	974	1,967
HMRC - VAT	3,172	2,248
Accruals - Independent Examination	815	589
	<u>5,490</u>	<u>5,565</u>

14 Staff Costs

	2022	2021
	£	£
Salaries (excluding in kind donation)	46,236	43,487
Pension Contributions	2,991	2,991
	<u>49,227</u>	<u>46,478</u>

The average monthly head count was 2 staff (2021: 2 staff)

There were no members of staff who received emoluments in excess of £60,000 per annum.

15 Analysis of Charitable Funds

	At 01-Apr 2021	Incoming resources	Outgoing resources	Transfers	At 31-Mar 2022
	£	£	£	£	£
Unrestricted funds					
General Funds	12,952	65,102	(62,847)	911	16,118
Total Unrestricted Funds	<u>12,952</u>	<u>65,102</u>	<u>(62,847)</u>	<u>911</u>	<u>16,118</u>
Restricted Funds					
TRENDS Project	393	-	-	(393)	-
IMAS II Project	(1,171)	1,171	-	-	-
Intelligent Lives	518	-	-	(518)	-
Total Restricted Funds	<u>(260)</u>	<u>1,171</u>	<u>-</u>	<u>(911)</u>	<u>-</u>
Total Funds	<u>12,692</u>	<u>66,273</u>	<u>(62,847)</u>	<u>-</u>	<u>16,118</u>

Transfer of funds from TRENDS Project and Intelligent lives is due to the projects having been completed and no more expenditure will be incurred in respect of each project.

CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

16 Analysis of net assets between funds

	General Funds £	Restricted Funds £	Total Funds £
Cash at Bank and In Hand	2,566	(62)	2,504
Other Net Current Assets/Liabilities	13,552	62	13,614
Total	16,118	-	16,118

17 Trustee expenses & Reimbursement

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil) No trustees were reimbursed travel expenses during the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

18 Related party transactions

There were no other related party transactions during the year (2021: £nil)

19 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.