



CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS

31 AUGUST 2024

**Charity Number 327805
Company Registration Number 2253521**

CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

| CONTENTS | PAGE |
|--|-------------|
| Reference and administration details of the charity and its advisors | 2 |
| About CSIE | 3 |
| Trustees' annual report | 5 |
| Independent Examiner's Report | 12 |
| Statement of financial activities (including income and expenditure account) | 13 |
| Balance sheet | 15 |
| Notes to the financial statements | 16 |



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CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2024

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

| | |
|------------------|---------------------|
| Stuart Burgess | Chair |
| Sue Sanders | Secretary |
| Mark Jennett | until November 2024 |
| Anna Kelmishkeyt | until August 2024 |
| Sarah Sloper | |
| Philippa Stobbs | from November 2023 |

Registered Address

The Park Centre
Daventry Road
Knowle
Bristol
BS4 1DQ

Independent Examiner

Joanne Trowbridge MAAT
Bristol Community Accountants CIC
The Park Centre
Daventry Road
Knowle
Bristol
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 AUGUST 2024

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 more than 40 years CSIE has been working to protect disabled children'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 over 40 years.
- The Centre works to develop more inclusive education for all, and to protect disabled children's right to a good education in their local community.
- CSIE activities aim to raise public awareness and transform education, so that all children can be safe, included and learning in their local community.
- Key activities include: support for schools and local authorities to build capacity to include all learners; raising awareness and campaigning for more inclusive education; research; training and consultancy nationally and internationally; and producing resources, some of which have been translated and are used throughout the world.
- CSIE has a reputation of being at the cutting edge of developing inclusive education; staff are regularly invited to speak at conferences and other events, contribute to round table discussions or be interviewed by journalists about current issues on inclusive education.



CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2024

- During the year under review CSIE activities continued to address equality holistically, ensuring that disability equality is advanced through the social model of disability.
- Significant CSIE achievements in recent years include:
 - i) Prestigious International Award (Innovative Practice Award 2016 from the Zero Project) for our equality toolkit for schools.
 - ii) Regular reports since the 1980s on school placement trends of all local authorities in England. For many years these CSIE reports were the only place where such detailed information, at local authority level, was available. The most recent report (2019) is available online and findings can be explored on an interactive map.
 - iii) Invitation to Windsor Castle in 2019, to a reception marking 100 years of the National Council of Voluntary Organisations (NCVO). CSIE was among the 200 charities invited, out of 14,000 members.
- In previous years CSIE had received substantial amounts of core funding; the last regular grant ended in March 2013. Since then CSIE has relied on project funding and on generating its own income from sales of resources and services.
- In 2022 New Philanthropy Capital carried out an independent “health check” of CSIE which concluded that CSIE addresses a clear need and that the business plan provided an exciting opportunity to strengthen the charity and increase its impact. The report is available on request.



CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2024

Introduction

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31st August 2024.

Reference and administrative information set out on page 3 forms 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.

Objects and Activities

The Charity's objects, as described in CSIE's Memorandum of Association, are to advance the education and/or training of children and young people at risk of discrimination in the United Kingdom and abroad, by promoting public knowledge in all matters concerning inclusive education in mainstream primary and secondary schools, early years settings, colleges, higher education institutions and other educational settings. To do so in ways that promote equality, minimise discrimination and remove barriers to learning and participation for all children and young people irrespective of any differences, for example differences with regard to perceived ability, disability, socioeconomic background, sex, gender identity, sexual orientation, 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 inclusion 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. Anna Kelmishkeyt resigned in August 2023 and Philippa Stobbs joined the Trustees in November 2023.

Dame Philippa Russell, DBE, had been a Trustee since the formation of CSIE in 1982 and retired from the CSIE Council in 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 took on the role of Patron of CSIE in 2008.

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 AUGUST 2024

Staffing

CSIE staff for the year under review were:

- Artemi Sakellariadis, Director
- Sarah Hobbs, Administrator
- Ruth Thornton, Campaigner (1 Sept – 31 Dec 2023) and Volunteer (Aug 2024)

CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2024

Key activities and achievements



We started the year recovering from the loss of two members of staff who had worked with us in the previous year. We rejuvenated ourselves and rededicated ourselves to our vital work.

Thanks to a grant from the National Lottery Heritage Fund, we started the exciting process of archiving all the achievements of CSIE over the last 42 years. This will enable us to share the many insights gained over the years on inclusive education and ensure that such vital work is captured for the future. At the end of the year under review conversations were underway with the Centre for Disability Studies at Leeds University that has shown an interest in hosting the archive. We will be organising a public launch with a film to publicise the archive and raise awareness of the work of CSIE.

We are delighted to have secured a grant from the National Lottery Community Fund for the Bristol SEND community support project. This will enable us to run workshops for parents of disabled children in Bristol, focusing on parental wellbeing and advocating for children's rights. We will produce a printed booklet which will be available widely as well as on our website.

CSIE is pleased to have won the public vote in Tesco stores in south Bristol and was awarded £1,500 towards disability awareness workshops for pupils.

CSIE has become more active on social media using diversity months such as November/December Disability History Month to gain more recognition of our work. At the end of the year under review we had 1,108 followers on Facebook, 22,323 followers on X/twitter and 162 followers on LinkedIn.

CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2024

CSIE continues to update the website and is planning the overhaul of its design to bring it up to date and make it more captivating. We are seeking pro bono help with this and hope to engage with this work in the financial year 2024-25.

CSIE has provided disability workshops for schools; has worked with local authorities raising issues around disability; and been active in Bristol supporting schools and local voluntary groups.

CSIE is a key contributor to the Special Educational Consortium, a national policy forum that seeks to influence government policy on inclusion.

CSIE has been invited to attend both international and national events to share their knowledge and influence policies; and is frequently asked to attend policy meetings both nationally and internationally and to receive international visitors to share our experience and expertise. One example from the year under review is CSIE's invited contribution to the Policymakers' Forum of the prestigious Zero Project Conference, held in Vienna in February 2024.

CSIE has benefited from a range of pro bono support and financial advice through the Cranfield Trust, to whom we remain very grateful, and continued to focus on putting into practice its Business Plan 2021-24.

Public benefit

In engaging in the above range of activities, which support the development of inclusive education for all, CSIE's work stands to improve the education experiences and, ultimately, life chances of children and young people at risk of discrimination or exclusion; 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 children and young people, CSIE's work helps to ensure that all pupils 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

A major priority for the year ahead is to secure funding that will enable us to recruit more staff and continue to implement the Business Plan which stands to make CSIE self-sustainable.

In the year ahead, we also plan to: complete the Archiving Project and celebrate the resources brought together through the archiving work alongside CSIE's achievements over 42 years; deliver the Bristol SEND community support project; continue to offer bespoke training and consultancy in Bristol and in other local authorities; continue to offer our full range of services (e.g. equality audits in schools and other settings, equality workshops for staff and governors, disability awareness workshops for pupils) to all stakeholders in local authorities and schools throughout the country; strengthen our networks and relationships with key policymakers (e.g. Ofsted); continue to respond to government consultations and invitations to speak at events or write for publication; continue to



CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2024

contribute to the work of the Special Educational Consortium; revamp our website and maintain an online presence at the cutting edge of developments in inclusive education.

Time and funding permitting, we also have plans to: set up an online equality hub for educators; develop new resources to support the inclusion of disabled children in mainstream schools and other settings, including the further development of our online resources for teaching assistants and the Miniguide on Equality in Early Years initially drafted in collaboration with nasen; publish a guide for parents on what current law says about inclusive education; and publish revised editions of earlier CSIE resources (e.g. *Developing a single equality policy for your school: a CSIE guide* and *The Welcome Workbook: a self-review framework for expanding inclusive provision in your local authority*).

Financial position of CSIE

During the year under review Trustees became increasingly concerned about CSIE's capacity to continue operating and sought guidance from the Charity Commission and the financial adviser mentioned above. CSIE had net assets of £22,765 at 31 August 2024 which is a result of combining the restricted fund balance of £32,677 and the deficit in the unrestricted funds (£9,912). Trustees remain fully aware of the financial challenge CSIE continues to face and have established monthly monitoring meetings. With finances very tight, as we approached the end of the year, staff agreed to work part-time during August. Trustees are very grateful to staff for this significant contribution to CSIE.

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, which equates to £28,281 based on the budget approved for 2024-25. At this level, the Trustees feel that the current activities of the Charity can continue until new funding is secured.

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 equivalent to 3 months' coverage of expenditure, absolute priority will be given to fundraising activities. At the end of the year under review CSIE had no unrestricted free reserves and was pursuing charitable funding and sales of resources and services to enable it to continue operating.

Reserve funds are 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. It was last reviewed in March 2024 and will be reviewed again no later than March 2025.



CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2024

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 maintain a Risk Register which is regularly reviewed and presents potential major risks to CSIE and action taken to mitigate these risks.

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:-

- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business; and
- 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 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

CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2024

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 2019).

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:

Stuart J Burgess

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Stuart Burgess
(Chair)

14/5/2025

DocuSigned by:

Sue Sanders

C3FA187A4ED543D.....

Sue Sanders
(Secretary)

14/5/2025

CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 AUGUST 2024

I report on the unaudited accounts for the year ended 31st August 2024 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.

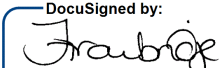
Independent examiner's statement

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

DocuSigned by:

.....C2F8908E1B574EA.....

14/5/2025
Date.....



CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD**STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)****PERIOD ENDED 31 AUGUST 2024**

| | | Unrestricted Funds | Restricted Funds | 2024 Total Funds | 17 month period 2023 Total Funds |
|------------------------------------|-----------|-----------------------|---------------------|---------------------|---|
| | Note | £ | £ | £ | £ |
| Income and Endowments From: | | | | | |
| Donations and Legacies | 3 | 3,937 | 29,900 | 33,837 | 187,276 |
| Charitable Activities | 4 | 22,591 | - | 22,591 | 24,221 |
| Investments | 5 | 456 | - | 456 | 300 |
| Other | 6 | 321 | - | 321 | 712 |
| Total | | <u>27,305</u> | <u>29,900</u> | <u>57,205</u> | <u>212,509</u> |
| Expenditure On: | | | | | |
| Raising Funds | 7 | 20,494 | - | 20,494 | 58,931 |
| Charitable Activities | 8 | 41,901 | 723 | 42,624 | 113,698 |
| Lobbying | | 3,062 | - | 3,062 | 8,972 |
| Other | 9 | 5,418 | - | 5,418 | 9,867 |
| Total | | <u>70,876</u> | <u>723</u> | <u>71,599</u> | <u>191,468</u> |
| Net income/(expenditure) | 10 | (43,571) | 29,177 | (14,394) | 21,041 |
| Net movement in funds | | <u>(43,571)</u> | <u>29,177</u> | <u>(14,394)</u> | <u>21,041</u> |
| Reconciliation of Funds: | | | | | |
| Total funds brought forward | | 33,659 | 3,500 | 37,159 | 16,118 |
| Total funds carried forward | 16 | <u>(9,912)</u> | <u>32,677</u> | <u>22,765</u> | <u>37,159</u> |

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

The notes on pages 16 to 22 form part of these financial statements

Comparative figures are for a 17 month period and may not be directly comparable to the current year balances

CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD**STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)****PERIOD ENDED 31 AUGUST 2024****Analysis of prior year funds, as required by paragraph 4.2. of the SORP**

| | Prior Year Unrestricted Funds Total Funds £ | Prior Year Restricted Funds Total Funds £ | Prior Year Total Funds £ |
|------------------------------------|--|--|---|
| Income and Endowments From: | | | |
| Donations and Legacies | 183,776 | 3,500 | 187,276 |
| Charitable Activities | 24,221 | - | 24,221 |
| Investment | 300 | - | 300 |
| Other | 712 | - | 712 |
| Total | <u>209,009</u> | <u>3,500</u> | <u>212,509</u> |
| Expenditure On: | | | |
| Raising Funds | 58,931 | - | 58,931 |
| Charitable Activities | 113,698 | - | 113,698 |
| Lobbying | 8,972 | - | 8,972 |
| Other | 9,868 | - | 9,867 |
| Total | <u>191,468</u> | <u>-</u> | <u>191,468</u> |
| Net income/(expenditure) | 17,541 | 3,500 | 21,041 |
| Net movement in funds | <u>17,541</u> | <u>3,500</u> | <u>21,041</u> |
| Reconciliation of Funds: | | | |
| Total funds brought forward | 16,118 | - | 16,118 |
| Total funds carried forward | <u>33,659</u> | <u>3,500</u> | <u>37,159</u> |

CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD

BALANCE SHEET

PERIOD ENDED 31 AUGUST 2024

| | Note | 2024 £ | 2024 £ | 2023 £ |
|--|------|---------------|----------------------|----------------------|
| Current assets | | | | |
| Stock of publications | 12 | 5,733 | | 7,586 |
| Trade debtors | 13 | 240 | | 1,668 |
| Cash at bank - | | | | |
| Lloyds TSB Current Account | | 84 | | 926 |
| CAF Accounts | | 20,184 | | 30,985 |
| <i>Total current assets</i> | | <u>26,241</u> | | <u>41,165</u> |
| Liabilities | | | | |
| Creditors : Amounts falling due within one year | 14 | (3,476) | | (4,006) |
| <i>Net Current assets or liabilities</i> | | | <u>22,765</u> | <u>37,159</u> |
| Total net assets or liabilities | | | <u><u>22,765</u></u> | <u><u>37,159</u></u> |
| The Funds of The Charity | | | | |
| Restricted income funds | 16 | 32,677 | | 3,500 |
| Unrestricted funds | | (9,912) | | 33,659 |
| Total charity funds | | <u>22,765</u> | <u>22,765</u> | <u>37,159</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:

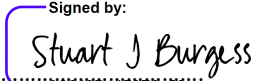
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

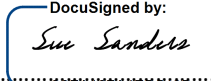
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

14/5/2025

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

Signed by:

8C649D44F3E6458.....

Stuart Burgess - Trustee

DocuSigned by:

C3FA187A4ED543D.....

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****PERIOD ENDED 31 AUGUST 2024**

1 General information and basis of preparation

Centre for Studies on Inclusive Education is a registered charity and a company limited by guarantee and is governed by its Memorandum and Articles of Association, the Companies Act 2006 and the Charities Act 2011. Its company registration number is 02253521 and its charity number is 327805

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 Charities SORP (FRS 102) - Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 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.

The trustees recognise that the activity in the last 12 months has been uncertain and have performed budgets and forecasts to model the anticipated future financial performance of the charity inline with its current commitments and known income streams. Based on the results from the 24/25 forecasts, the financial statements are prepared on the assumption that the entity is a going concern.

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.

CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 31 AUGUST 2024

- 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****PERIOD ENDED 31 AUGUST 2024**

| 6 Other | Unrestricted Funds £ | Restricted Funds £ | 2024 Total Funds £ | 17 month period 2023 Total Funds £ |
|--|-------------------------------------|-----------------------------------|-----------------------------------|---|
| Royalties | 301 | - | 301 | 684 |
| Compensation | 20 | - | 20 | 28 |
| | <u>321</u> | <u>-</u> | <u>321</u> | <u>712</u> |
| <i>Other prior year - all unrestricted</i> | | | | |
| Expenditure on: | | | | |
| 7 Raising Funds | Unrestricted Funds £ | Restricted Funds £ | 2024 Total Funds £ | 17 month period 2023 Total Funds £ |
| Fund raising expenses | <u>2,120</u> | <u>-</u> | <u>2,120</u> | <u>5,100</u> |
| 8 Charitable Activities | Unrestricted Funds £ | Restricted Funds £ | 2024 Total Funds £ | 17 month period 2023 Total Funds £ |
| Equality: Making it Happen | 276 | - | 276 | 812 |
| Archiving Project expense | - | 723 | 723 | - |
| Service provision costs | 3,022 | - | 3,022 | 4,554 |
| Production & distribution costs | - | - | - | 349 |
| Written off obsolete Stock | 1,854 | - | 1,854 | 321 |
| | <u>5,152</u> | <u>723</u> | <u>5,875</u> | <u>6,036</u> |
| Staff costs | 53,032 | - | 53,032 | 156,686 |
| Recruitment costs | - | - | - | 4,613 |
| Conferences & training | 1,071 | - | 1,071 | 1,461 |
| Rent and services | 1,029 | - | 1,029 | 1,870 |
| Post & stationery & telephone | 375 | - | 375 | 654 |
| Sundry costs | 227 | - | 227 | 728 |
| Website costs | 182 | - | 182 | 228 |
| Information & subscriptions | 1,210 | - | 1,210 | 769 |
| Bank charges | 264 | - | 264 | 282 |
| Payroll costs | 590 | - | 590 | 876 |
| Insurance | 1,653 | - | 1,653 | 3,105 |
| Bad debt written off | - | - | - | 4 |
| Professional fees | 1,615 | - | 1,615 | 8,160 |
| | <u>61,248</u> | <u>-</u> | <u>61,248</u> | <u>179,436</u> |

Information and subscriptions include in kind Zoom licence donation valued at £1,078 (2023: £552)

Professional fees include financial and mentor fee donations valued at £1,615 (2023: £8,160)

CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD**NOTES TO THE FINANCIAL STATEMENTS****PERIOD ENDED 31 AUGUST 2024***Allocation of Unrestricted support costs*

| | 2024 | 2023 |
|-----------------------|-------------|-------------|
| | £ | £ |
| Support costs | (61,248) | (179,436) |
| Raising funds | 18,374 | 53,831 |
| Charitable activities | 36,749 | 107,662 |
| Lobbying | 3,062 | 8,972 |
| Other | 3,062 | 8,971 |
| | <u>-</u> | <u>-</u> |

9 Other

| | Unrestricted | Restricted | 2024 | 17 month |
|----------------------------|---------------------|-------------------|--------------------|--------------------|
| | Funds | Funds | Total Funds | period |
| | £ | £ | £ | 2023 |
| | | | | Total Funds |
| | | | | £ |
| Independent examiners fees | 494 | - | 494 | 538 |
| Accounts preparation fee | 328 | - | 328 | 358 |
| Legal fees | 1,534 | - | 1,534 | - |
| | <u>2,356</u> | <u>-</u> | <u>2,356</u> | <u>896</u> |

*Other prior year - all unrestricted***10 Net income/(Expenditure)for the year****This is stated after charging:**

| | 2024 | 2023 |
|-------------------------------------|-------------|-------------|
| | £ | £ |
| Independent Examiners fee (ex. VAT) | <u>494</u> | <u>448</u> |

11 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.

12 Stock of Publications

| | 2024 | 2023 |
|--|----------------|----------------|
| | £ | £ |
| Opening stock of publications | 7,586 | 8,509 |
| Written off obsolete stock | (1,853) | (574) |
| Closing stock of publications | <u>(5,733)</u> | <u>(7,586)</u> |
| Cost of publications sold in 2023/2024 | <u>-</u> | <u>349</u> |

Production cost of publications sold in 2023/24 £nil (2023: £349) are shown within production & distribution costs (note 8). The production costs 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.

CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD**NOTES TO THE FINANCIAL STATEMENTS****PERIOD ENDED 31 AUGUST 2024****13 Debtors**

| | 2024 | 2023 |
|---------------|-------------|--------------|
| | £ | £ |
| Trade debtors | 240 | 1,668 |
| | <u>240</u> | <u>1,668</u> |

14 Creditors: amounts falling due within one year

| | 2024 | 2023 |
|------------------------------------|--------------|--------------|
| | £ | £ |
| Trade creditors | 1,737 | 648 |
| HMRC - PAYE | 612 | 2,487 |
| HMRC - VAT | 141 | (25) |
| Accruals - Independent Examination | 986 | 896 |
| | <u>3,476</u> | <u>4,006</u> |

15 Staff Costs

| | 17 month period | |
|-----------------------|------------------------|----------------|
| | 2024 | 2023 |
| | £ | £ |
| Salaries | 47,587 | 145,092 |
| Social Security Costs | 2,337 | 3,858 |
| Pension Contributions | 3,108 | 7,736 |
| | <u>53,032</u> | <u>156,686</u> |

The average monthly head count was 1.64 staff (2023: 3.7 staff)

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

The key management personnel of the charity comprise the board of trustees & the senior management. The trustees received no remuneration during the year. The total employee benefits of key management personnel (including employers National Insurance and pension contributions), total £39,299 (2023: £44,433).

16 Movements in funds

| | At 01-Sep 2023 £ | Incoming resources £ | Outgoing resources £ | Transfers £ | At 31-Aug 2024 £ |
|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------|-------------------------------------|
| Unrestricted funds | | | | | |
| General Funds | 33,659 | 27,305 | (70,876) | - | (9,912) |
| Total Unrestricted Funds | <u>33,659</u> | <u>27,305</u> | <u>(70,876)</u> | <u>-</u> | <u>(9,912)</u> |
| Restricted Funds | | | | | |
| Rix Thompson Rothenberg Foundation | 3,500 | - | - | - | 3,500 |
| National Lottery Heritage Fund | - | 9,950 | (723) | - | 9,227 |
| Community Lottery Grant | - | 19,950 | - | - | 19,950 |
| | <u>3,500</u> | <u>29,900</u> | <u>(723)</u> | <u>-</u> | <u>32,677</u> |
| Total Funds | <u>37,159</u> | <u>57,205</u> | <u>(71,599)</u> | <u>-</u> | <u>22,765</u> |

CENTRE FOR STUDIES ON INCLUSIVE EDUCATION LTD**NOTES TO THE FINANCIAL STATEMENTS****PERIOD ENDED 31 AUGUST 2024****Purpose of restricted funds:**

| | |
|------------------------------------|--|
| Rix Thompson Rothenberg Foundation | Deliver disability awareness workshops |
| National Lottery Heritage Fund | Archiving Project |
| Community Lottery Grant | Bristol Parents Project |

17 Analysis of net assets between funds

| | General Funds £ | Restricted Funds £ | Total Funds £ |
|---------------------------------------|--------------------------------|-----------------------------------|------------------------------|
| Cash at Bank and In Hand | (12,409) | 32,677 | 20,268 |
| Other Net Current Assets/Liabilities) | 2,497 | - | 2,497 |
| Total | <u>(9,912)</u> | <u>32,677</u> | <u>22,765</u> |

18 Trustee expenses & reimbursement

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil) No trustees were reimbursed travel expenses during the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

19 Related party transactions

There were no other related party transactions during the year (2023: £nil)

20 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.