

Charity registration number NIC107873

Company registration number NI619273 (Northern Ireland)

**THE CONTROLLED SCHOOLS' SUPPORT COUNCIL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**



THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mark Orr (KC) (Chairperson) Andrew Brown (Dr) (Vice-Chairperson) Peter Hamill (Dr) Michael Carville Catherine Chambers Paula Leitch Rosalind McFeeters Darren Mornin (Dr) Heather Murray John Anderson Marshall Kilgore (Appointed 19 October 2023) Grace Trimble (Appointed 14 December 2023)
Secretary	Mark Baker
Charity number	NIC107873
Company number	NI619273
Registered office	2nd Floor, Main Building Stranmillis Road Stranmillis University College Belfast BT9 5DY
Auditor	Harbinson Mulholland Centrepont 24 Ormeau Avenue Belfast Co. Antrim Northern Ireland BT2 8HS
Bankers	Danske Bank Donegall Square West Belfast BT1 6JS
Solicitors	A&L Goodbody Solicitors 6th Floor 42/46 Fountain Street Belfast BT1 5EF

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

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THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

CHAIRPERSON'S FOREWORD

FOR THE YEAR ENDED 31 MARCH 2024

The Controlled Schools' Support Council (CSSC) marks a seventh year of operation as a voice on behalf of the controlled sector. Controlled schools continue to experience unique challenges as a result of being the only sector managed by the Education Authority (EA), and we welcomed the recognition given to this in the Independent Review of Education published in December. In the past year, the organisation has focused on prioritising the need for the controlled sector to be effectively and equitably managed as recommended by the authors of the Review.

As the sectoral support body for controlled schools, CSSC represents 49% of all schools in Northern Ireland, including nursery schools, special schools, primary schools, secondary schools, grammar schools, integrated schools and Irish-medium schools. Any inequity in support for controlled schools impacts on the education and life chances of nearly 50% of children being educated in Northern Ireland. CSSC officers have worked to support the need for better outcomes for all pupils through the provision of high-quality education.

Engaging and collaborating with partners has been critical to the organisation's recent advocacy work towards action on the inequity as well as the focus on over a decade of underfunding and the impact that has.

CSSC officers continue to empower controlled schools in serving their communities, listening to the needs of school leaders, whilst highlighting the diversity and inclusivity of the sector. The organisation has highlighted the need to promote trust and respect by nurturing a collective ethos, reflective of the sector's values and culture.

Council members, Emma Corry and Gillian Dunlop, resigned in 2023 and I'd like to thank them on behalf of all of us for their commitment and support. I'd like to thank all the Council members and staff for their commitment to CSSC and the work they do to ensure controlled school leaders are supported to deliver high quality education to over 148,000 pupils in controlled schools.



Mark Orr KC

Chairperson

Date: 19/9/24

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

CHIEF EXECUTIVE OFFICER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Last year I expressed concern over the limited action following the publication of the Landscape Review of the Education Authority (EA) which highlighted the inequity resulting from its conflicted role as managing authority for controlled schools but service provider for all. Since then, the Independent Review of Education report – Investing in a Better Future (December 2023), has clearly stated and agreed with the concerns CSSC and others have been raising regarding the unique challenges being faced by controlled schools.

I now have some optimism that action is being taken to address these concerns. The Minister of Education has stated that he hopes to make an announcement on the way controlled schools are managed this Autumn and I hope to discuss this further at our Annual General Meeting. We welcome the Minister's acknowledgement that current arrangements have served controlled schools poorly compared to other sectors, and his assurance that this is going to change.

CSSC will continue to share the concerns of controlled school leaders at all levels. The organisations' core role is to represent the interests of all controlled schools. We are working directly and collaboratively with EA and the Department of Education to move this work forward through the summer and into the next school year. There is a clear opportunity to promote substantive change to support controlled schools as they serve the children and young people in their communities.

Early in 2024 my officers and I met with over 100 controlled school leaders including Principals and Governors at the CSSC 'Your schools' future – controlling the decade' engagement events. We will build on these useful conversations about the future of controlled schools in their changing local communities with further engagement in 2024-25. As promised, a toolkit to assist schools in using the 2021 census data to understand better their local communities was developed as a consequence of these events and will be shared in Autumn 2024.

Over the last year CSSC continued to represent controlled schools at the highest levels of Government including with members of the Northern Ireland Assembly and Members of Parliament at the Northern Ireland Affairs Committee in Westminster highlighting the significant challenges being faced but also the success and quality of education provision across our schools.

It remains critical that we all work together as one sector with a united voice focused on addressing the common challenges we face together.



Mark Baker
Chief Executive

Date: 19/9/24

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Strategic objectives and activities of CSSC in 2023-24

During 2022-23, CSSC updated the vision and strategic objectives for the organisation. These 7 strategic objectives are listed below and are reported on in full for 2023-24.

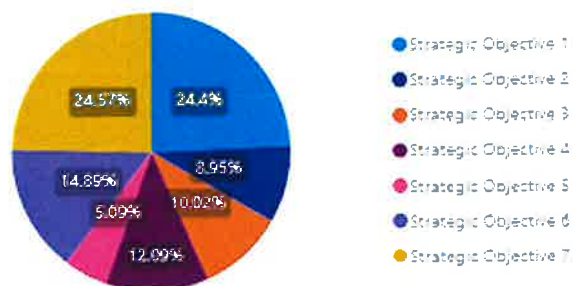
Moving forward in 2024-25, Council in June 2024 approved a strategy to prioritise working towards equitable support and management of controlled schools which will be addressed through the following objectives.

- The lack of efficient and effective support for controlled schools by their managing authority, the Education Authority (EA), and the need for the Landscape Review of the EA and the Independent Review of Education recommendations to be actioned as a matter of urgency.
- The misrepresentation and misunderstanding of the sector and the need for the sector and individual schools to clearly demonstrate their open to all ethos and their place in the local community.

CSSC's Strategic Objectives 2023-24

1. Support better outcomes for all pupils through provision of high-quality education.
2. Building understanding that the controlled sector is diverse and inclusive.
3. Promote the role controlled schools have in serving their communities.
4. Engage and collaborate with partners to ensure equitable support for the controlled sector.
5. Optimise opportunities to encourage effective governance in controlled schools.
6. Represent the sector effectively to ensure an enduring and valued role for controlled schools within a network of sustainable schools.
7. Promote trust and respect by nurturing a collective ethos, reflective of the controlled sector's values and culture.

How much support did CSSC provide over the year 2023-24 by each objective?



THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

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

FOR THE YEAR ENDED 31 MARCH 2024

1. Support better outcomes for all pupils through provision of high-quality education.

a. CSSC advocated in the best interests of children and young people through effective representation of the controlled sector's voice at a strategic level.

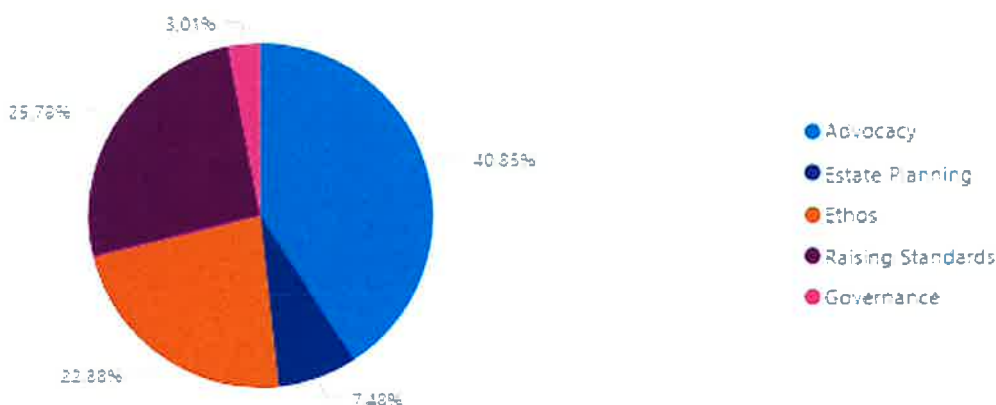
b. CSSC collaborated with EA and other partners to support the raising of educational standards, and improved learning outcomes in controlled schools.

c. CSSC worked to build the capacity of controlled school leadership through an ethos of professional reflection, effective teamwork and implementation of evidence informed practice.

Examples of this work included:

- Written evidence and oral evidence submitted to public consultations including the Northern Ireland Affairs Committee's (NIAC) Inquiry's into a) funding and delivery of public services and b) Integrated Education in Northern Ireland highlighting importance of inclusion, sharing and integration.
- CSSC representation at multi-disciplinary meetings to capture issues and pressures being faced.
- Engagement with controlled schools to request views to contribute to consultations for example on statutory guidance on reduction and management of restrictive practices in educational settings and Pre-School Education Amalgamation for Standardisation Pilot.
- Contributing at various levels to represent controlled schools for example by attending DE End to End review meetings for school improvement and SEND provision, DE Strategic Policy Forum, EDiS Programme Level Stakeholders Forum and Transformational Champion Network, DE Childcare Strategy Stakeholder Forum, EA Safeguarding Forum, Pre-School Education Group, SBNI Research Task and Finish Group, EA TIP Steering Group, and SEND Programme Reference Groups (please note this is not a comprehensive list).
- CSSC Erasmus+ programme completed with dissemination of learning and international best practice.
- CSSC/Stranmillis University 2023 College Award for Excellence in Educational Research presented, and the successful project was disseminated.
- CSSC Sharing of Effective Practice Strategy and Implementation Plan developed, reviewed with Education and Training Inspectorate.

What percentage of support did CSSC provide by function?



THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

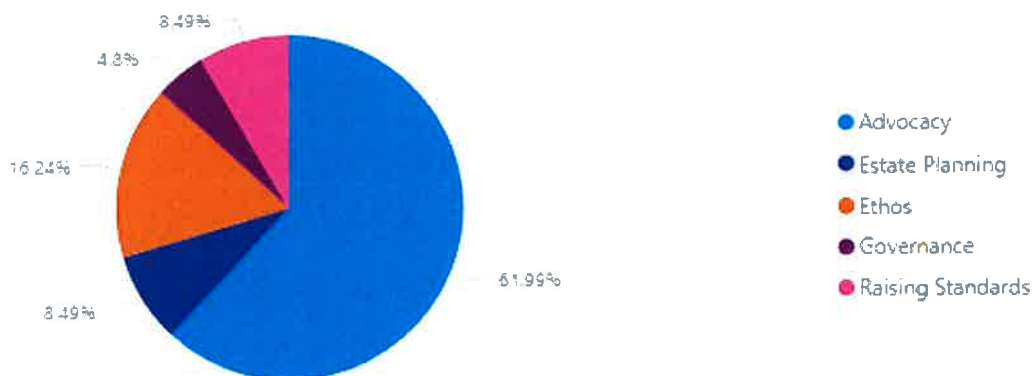
2. Building understanding that the controlled sector is diverse and inclusive.

- a. CSSC worked to address misrepresentation of the sector through advocacy and representation, promotion and raising awareness of its diverse and inclusive nature, so that it is recognised, understood and respected by schools, policy makers, key stakeholders, the media and communities.
- b. CSSC supported and encouraged controlled schools to celebrate their identity, promote and showcase their schools as diverse, open to all faiths and none, reflective of, embedded in and connected to their communities.
- c. CSSC actively supported the fostering, enhancement and strengthening of an inclusive ethos and culture of diversity within controlled schools so that all our children and young people can reach their full potential.
- d. CSSC encouraged, promoted and supported shared education partnerships to facilitate respect, diversity and community cohesion.

Examples of this work included:

- 10 CSSC Engagement Events entitled 'Your schools' future' controlling the decade' were part of a focused programme of work to help controlled schools better understand their local communities using publicly available data further enabling controlled schools in understanding how they are open to all. 88 controlled schools were represented at the events held across Northern Ireland with 110 attendees including 77 Principals and 33 Governors.
- Induction event seminar held so that first time Principals (and the Chairperson of their Board of Governors) understand the importance of the function, role and contribution of CSSC to their sector, and CSSC's key strategic objectives in relation to their schools including the need to reflect how their school is embedded in and connected to their community.
- CSSC provided support to schools in encouraging and promoting controlled schools' participation in shared education and provided assistance to those controlled schools in the process of transformation to controlled integrated status, promoting sustainable provision across the controlled sector.
- Marketing, Research and Communications Strategy developed with a focus on addressing the misconceptions of the sector and promoted the inclusivity and diversity of controlled schools including through the development of a suite of video content filmed within controlled schools.
- CSSC continue to engage with EA, NICIE and CnaG to ensure support for controlled schools is collaborative and efficient in utilisation of expertise and resources.

What percentage of support did CSSC provide by function?



THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3. Promote the role controlled schools have in serving their communities.

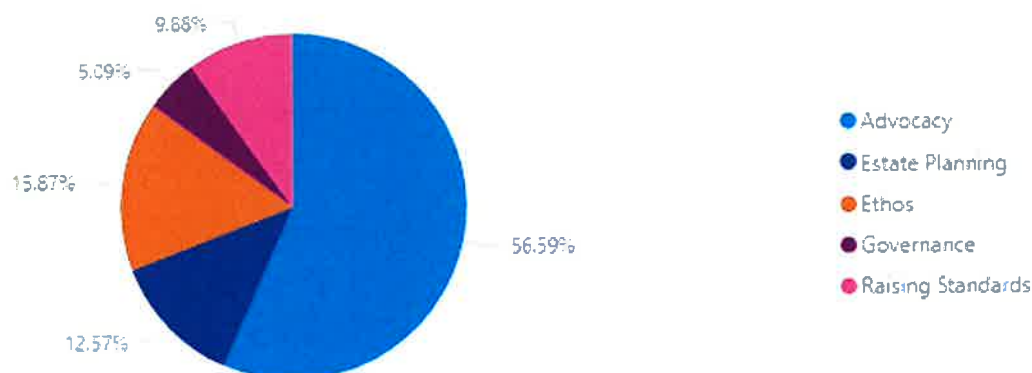
a. CSSC supported, championed and advocated for the positive engagement and collaboration that characterises this community partnership.

b. CSSC encouraged and supported the building of a community network of controlled schools to enable effective cohesion and sustainable collaboration, and provision of high-quality education, for the development and benefit of the controlled sector.

Examples of this work included:

- A key part of the CSSC Engagement Events 'Your schools' future - controlling the decade' was to further work with controlled schools to better understand their local community including to explain the data available to schools.
- Substantial planning and development followed to build a 'CSSC Community Profiling Toolkit' as a next step to enable controlled schools to better use NISRA data to understand their local community.
- A 'Collaborate, Disseminate and Celebrate' event was held at Belfast Model School for Girls sharing learning from the Erasmus Programme.

What percentage of support did CSSC provide by function?



4. Engage and collaborate with partners to ensure equitable support for the controlled sector.

a. CSSC advocated for a duty to consult with the organisation on strategic matters pertaining to the controlled sector, underpinned by legislation.

b. CSSC represented the interests of controlled schools by engaging with education partners on the implementation of the recommendations of the Landscape Review of EA and the Independent Review of Education.

c. CSSC worked to build new and existing partnerships to support the development of controlled schools and the sector.

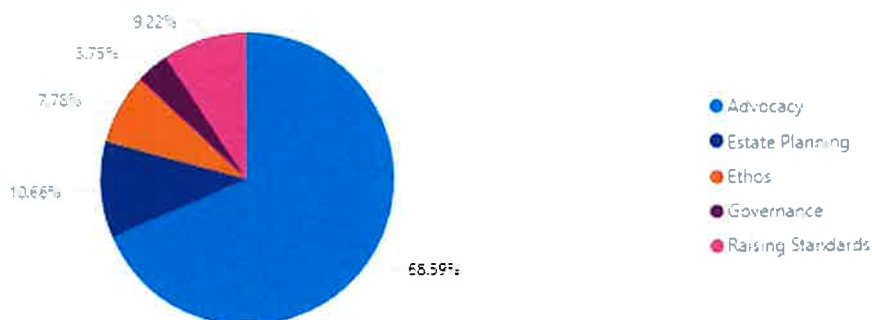
Examples of this work included:

- CSSC continued to share the concerns of controlled school leaders at all levels by working directly and collaboratively with EA and DE and other relevant stakeholders in the pursuit of effective and equitable support for controlled schools.
- CSSC continued to contribute to collaborative work such as the THRIVE strategic partnership to raise standards within the Newtownabbey area and to work in partnership with Ulster University, as part of the Taking Boys Seriously project which aims for greater understanding of effective interventions to improve outcomes for boys and young men.

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

What percentage of support did CSSC provide by function?



5. Optimise opportunities to encourage effective governance in controlled schools.

a. CSSC worked with DE, EA and the TRC to contribute to the reconstitution of Boards of Governors in controlled schools, and to maintain and support effective school governance.

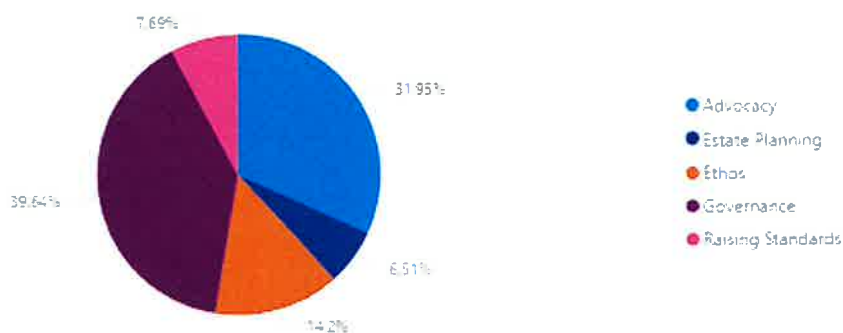
b. CSSC encouraged and facilitated the development of Governors in understanding the important role they play in supporting school leaders to embed an inclusive ethos within controlled schools, to support provision of high-quality education and enhance all aspects of school life.

c. CSSC raised awareness and promoted the importance of the role of school Governors in supporting controlled school leaders and as advocates for their school within their communities, and for the controlled sector.

Examples of this work included:

- Participation in planning and delivery of reconstitution of Boards of Governors throughout the year included agreement of CSSC representatives and attendance at EA Governor Application Meetings.
- CSSC commitment to the reconstitution process will continue in 2024-25.
- CSSC members attended Board of Governor meetings in controlled schools when invited to engage on specific issues of concern.
- CSSC support provided to enhance effectiveness of governance in controlled schools including promoting the importance of the role of school Governors in supporting school leaders, and as advocates for their school and the controlled sector, within their communities.
- Development and delivery of ongoing Governor development on ethos with governor development sessions focusing on ethos delivered within the year.
- Support given to school Governors in schools considering transformation to integrated status.

What percentage of support did CSSC provide by function?



THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6. Represent the sector effectively to ensure an enduring and valued role for controlled schools within a network of sustainable schools.

a. CSSC participated with educational partners in the area planning process to identify innovative, creative and shared solutions for sustainable education provision.

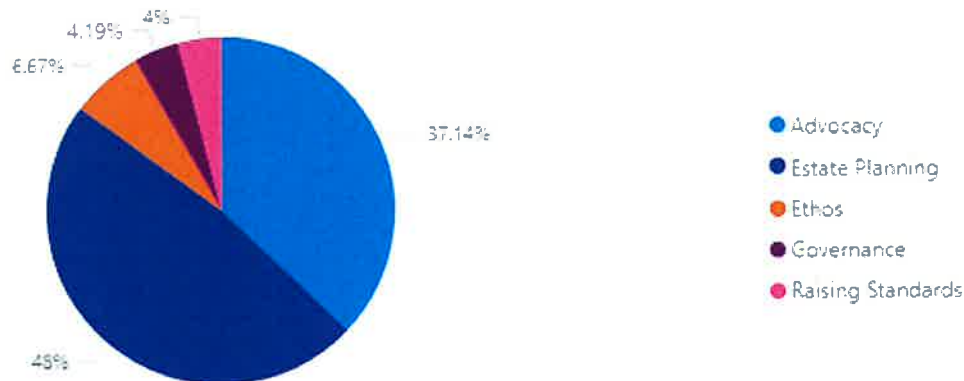
b. CSSC advocated for the needs, perspectives, ethos and long-term sustainability of the controlled sector within area planning structures, and through the area planning process, underpinned and supported by robust evidence-based analysis.

c. CSSC engaged with controlled schools participating in estate planning to provide quality support and to inform our representation of the controlled sector's views and needs, to maintain its valued position within a sustainable and equitable educational system.

Examples of this work included:

- 288 consultation engagements with 129 individual schools informed 33 responses to pre-publication and development consultations which had potential to impact on controlled schools.
- CSSC representation continued at area planning group meetings including Area Planning Steering Group (APSG), Area Planning Working Group (APWG), Area Planning Local Group (APLG), Pre-school Education Group (PEG), APWG Shared Education Sub-group, Integrated Education (IE) Steering Group, IE Working Group and IE Act Outcomes Based Accountability Workshops.

What percentage of support did CSSC provide by function?



7. Promote trust and respect by nurturing a collective ethos, reflective of the controlled sector's values and culture.

a. CSSC supported controlled schools to develop, affirm and evaluate whole school ethos, which acknowledges that which is common and shared within the sector, whilst recognising each schools' diversity and their own unique context.

b. CSSC promoted and encouraged the importance of embedding of ethos, in all aspects of school life, through developing vision and values, maintaining and reinforcing effective communication, and building of positive, collaborative whole-school community relationships.

Examples of this work included:

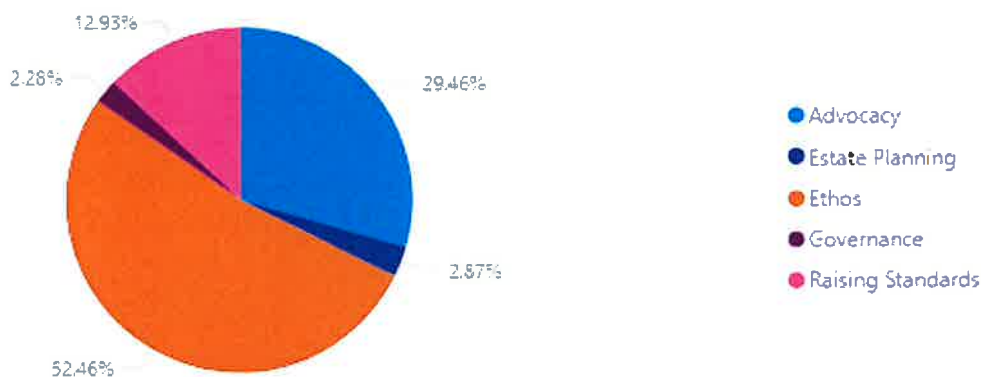
- CSSC provided support in ethos development, governance and leadership support for controlled schools, including controlled integrated and Irish-medium schools.

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

- Leadership support provided through CSSC's Ethos and Leadership programme including:
 - whole school ethos development
 - targeted leadership support for controlled schools in partnership with EA
 - targeted coaching support for senior leaders in controlled schools and provision of systemic team coaching support
 - school development of Trauma Informed Practice approach
 - CSSC contributed to the EA Induction Programmes for First Time Principals and Vice Principals in controlled schools.

What percentage of support did CSSC provide by function?



Financial review

The results for the year are set out on page 17 to the attached financial statements along with the total funds at the year end.

Going concern

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

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

a. Key functions

The Education Act (Northern Ireland) 2014 made provision for the funding of sectoral bodies. On 14 October 2014, during the Education Bill: Second Stage debate, the Education Minister stated the functions of 'a new organisation to provide support for controlled schools'. Thus, the functions of CSSC are:

- providing a representational and advocacy role for controlled schools, including advice and support in responding to consultation exercises in respect of education policies, initiatives and schemes and in regard to relationships with DE, EA and other Departments working with schools within the sector to develop and maintain its collective ethos, including, where appropriate, a role in identifying, encouraging and nominating Governors and ensuring that ethos is part of employment considerations
- working with EA to raise educational standards
- participating in the planning of the schools' estate; assessing ongoing provision within the sector; participating in area-based planning co-ordinated by DE and EA, including membership of DE's area planning steering group; engaging, where appropriate, in strategic planning processes, including community planning
- building cooperation and engaging with other sectors on matters of mutual interest, including the promotion of tolerance and understanding. CSSC's Articles of Association enable Council to provide educational and other necessary support to individual controlled schools and to controlled schools as a whole. See below link (reference debate at 4pm).

<http://aims.niassembly.gov.uk/officialreport/report.aspx?&eveDate=2014/10/14&docID=209460#561900>

b. Appointment of directors

The Board of Directors is constituted as follows.

- One Director elected by those members representing nursery schools attending the meeting at which the election takes place.
- One Director elected by those members representing special schools attending the meeting at which the election takes place.
- One Director elected by those members representing secondary schools attending the meeting at which the election takes place.
- One Director elected by those members representing grammar schools attending the meeting at which the election takes place.
- Two Directors elected by those representing primary schools attending the meeting at which the election takes place.
- Three representatives of Transferor Representatives' Council.
- Four Directors who have expertise of assistance to the charity, provided that no such Director shall be employed in the public sector but shall be supportive of the aims and objectives of the controlled sector.

Directors are elected and appointed for four years.

The Directors who served during the period were:

Mark Orr (KC) (Chairperson)
Andrew Brown (Dr) (Vice-Chairperson)
Peter Hamill (Dr)
Michael Carville
Catherine Chambers
Emma Corry (Resigned 16 November 2023)
Gillian Dunlop (Resigned 18 October 2023)
Paula Leitch
Rosalind McFeeters
Darren Mornin (Dr)
Heather Murray
John Anderson

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Kenneth Twyble	(Resigned 20 June 2024)
Marshall Kilgore	(Appointed 19 October 2023)
Grace Trimble	(Appointed 14 December 2023)

Resigned

Gillian Dunlop (with effect from 19 October 2023)
Emma Corry (with effect from 16 November 2023)

Elected

Grace Trimble (with effect from 14 December 2023)

Co-opted

Marshall Kilgore (with effect from 20 October 2023)

c. Director induction and training

The Company Secretary ensures that appropriate induction and training is given to all Board members.

d. Risk management and internal control

The Directors are responsible for ensuring that an effective system of internal financial control is maintained and operated by the Council. The system of internal financial control is based on a framework of regular management information, administrative procedures and a system of delegation and accountability.

The Finance and General Purposes Committee reviews the financial reports and provides assurance to Council on the budget setting process and appropriateness of expenditure ensuring CSSC remains within the Grant allocation. The Audit, Governance and Risk Committee reviews the risk register on a quarterly basis and provides assurance to Council that the CSSC risk management strategy has been implemented which is designed to minimise any potential risks identified.

e. CSSC governance arrangements

CSSC is grant funded by DE and an annual programme of work is undertaken to deliver on behalf of the controlled sector. This sits within CSSC's business plan which outlines priorities, objectives and resources for the year ahead. Quarterly reporting ensures that CSSC remains on target to deliver its objectives. Council met ten times per year, once every month from January – June and September to December. A range of issues has been considered by Council.

Education and Research Committee meets five times per year, usually the first Tuesday of every other month.

Members

Heather Murray (Chairperson)
John Anderson (Vice chairperson)
Andrew Brown (Dr)
Roz McFeeters
Emma Corry
Darren Mornin (Dr)
Gillian Dunlop

The Governance, Audit and Finance Committee met every other month.

Members

Michael Carville (Chairperson)
Catherine Chambers
Paula Leitch
Peter Hamill
Kenneth Twyble

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

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

FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

Auditor

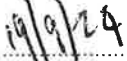
In accordance with the company's articles, a resolution proposing that Harbinson Mulholland be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.


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Mark Orr

Trustee

Date: 

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

Opinion

We have audited the financial statements of The Controlled Schools' Support Council (the 'Charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you were:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the Directors' Report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation:

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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

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

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

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

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Angela Craigan (Senior Statutory Auditor)
for and on behalf of Harbinson Mulholland

Chartered Accountants
Statutory Auditor

.....A/C/124
Centrepoint
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	1,030,547	42,780	1,073,327	1,031,765	67,706	1,099,471
Investments	4	-	294	294	115	-	115
Other income	5	-	1,992	1,992	-	1,886	1,886
Total income		1,030,547	45,066	1,075,613	1,031,880	69,592	1,101,472
<u>Expenditure on:</u>							
Charitable activities	6	1,050,045	44,059	1,094,104	1,212,025	61,979	1,274,004
Net (outgoing)/incoming resources		(19,498)	1,007	(18,491)	(180,145)	7,613	(172,532)
Other recognised gains and losses							
Actuarial gain on defined benefit pension schemes		34,000	-	34,000	752,000	-	752,000
Net movement in funds		14,502	1,007	15,509	571,855	7,613	579,468
Fund balances at 1 April 2023		(44,240)	38,387	(5,853)	(616,095)	30,774	(585,321)
Fund balances at 31 March 2024		(29,738)	39,394	9,656	(44,240)	38,387	(5,853)

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	14	5,262		5,507	
Cash at bank and in hand		61,571		97,867	
		<u>66,833</u>		<u>103,374</u>	
Creditors: amounts falling due within one year	15	<u>(57,177)</u>		<u>(95,229)</u>	
Net current assets			9,656		8,145
Provisions for liabilities	16		-		(13,998)
Net assets excluding pension liability			9,656		(5,853)
Net assets/(liabilities)			<u>9,656</u>		<u>(5,853)</u>
The funds of the Charity					
Restricted income funds	18		39,394		38,387
Unrestricted funds			(29,738)		(44,240)
			<u>9,656</u>		<u>(5,853)</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 65 of the Charities Act (NI) 2008 .

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the Trustees on 19/3/24



Trustee

Company registration number NI619273 (Northern Ireland)

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	21		(36,590)		(65,145)
Investing activities					
Investment income received		294		115	
Net cash generated from investing activities			294		115
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(36,296)		(65,030)
Cash and cash equivalents at beginning of year			97,867		162,897
Cash and cash equivalents at end of year			<u>61,571</u>		<u>97,867</u>

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

The Controlled Schools' Support Council is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 2nd Floor, Main Building, Stranmillis Road, Stranmillis University College, Belfast, BT9 5DY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% straight line
Computers	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

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

1.8 Financial instruments

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

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

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

Basic financial assets

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

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in income/(expenditure) for the year.

Remeasurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other recognised gains and losses in the period in which they occur and are not reclassified to income/(expenditure) in subsequent periods.

The net defined benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Government grants	1,030,547	42,780	1,073,327	1,031,765	67,706	1,099,471

4 Income from investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Interest receivable	-	294	294	115	-	115

5 Other income

	Restricted funds	Restricted funds
	2024	2023
	£	£
Other income	1,992	1,886

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Charitable activities

	Total 2024	Total 2023
	£	£
Staff costs	909,835	1,057,555
Promotion and advertising	-	186
Staff Training	6,387	6,417
Insurance	4,184	9,989
Travelling expenses	1,245	30,524
Rent	34,667	36,167
Service charges	11,720	11,363
Cleaning	4,743	3,909
Light and heat	6,480	9,582
Printing, postage and stationery	2,532	2,759
Telephone and fax	3,331	3,359
Legal and professional	6,882	6,118
Other administrative expenses	55,337	68,833
	<u>1,047,343</u>	<u>1,246,764</u>
Grant funding of activities (see note 7)	41,761	22,240
Share of governance costs (see note 8)	5,000	5,000
	<u>1,094,104</u>	<u>1,274,004</u>
Analysis by fund		
Unrestricted funds	1,050,045	1,212,025
Restricted funds	44,059	61,979
	<u>1,094,104</u>	<u>1,274,004</u>

7 Grants payable

	Charitable activities 2024	Charitable activities 2023
	£	£
Grants to individuals	41,761	22,240
	<u>41,761</u>	<u>22,240</u>

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Support costs allocated to activities

	2024 £	2023 £
Governance costs	5,000	5,000
Analysed between:		
Charitable activities	5,000	5,000

9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	5,000	5,000

10 Trustees' remuneration and expenses

None of the Trustees (or any persons connected with them) received any remuneration during the year, but one of them was reimbursed a total of £45 travelling expenses (2023- Trustees were reimbursed £Nil).

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Directors	13	13
Employees	18	19
Total	31	32

Employment costs

	2024 £	2023 £
Wages and salaries	685,171	690,572
Social security costs	66,061	66,454
Other pension costs	138,787	273,817
	890,019	1,030,843

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Employees

(Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,001 to £70,000	3	2
£80,001 to £90,000	1	1
	<u> </u>	<u> </u>

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	310,163	297,828
	<u> </u>	<u> </u>

12 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.

13 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 April 2023	18,870	12,564	31,434
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2024	18,870	12,564	31,434
	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment			
At 1 April 2023	18,870	12,564	31,434
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2024	18,870	12,564	31,434
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 31 March 2024	-	-	-
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2023	-	-	-
	<u> </u>	<u> </u>	<u> </u>

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Debtors	2024	2023
Amounts falling due within one year:	£	£
Other debtors	1,897	1,897
Prepayments and accrued income	3,365	3,610
	<u>5,262</u>	<u>5,507</u>

15 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	10,621	24,953
Accruals and deferred income	46,556	70,276
	<u>57,177</u>	<u>95,229</u>

15 Provisions for liabilities	Notes	2024	2023
		£	£
Retirement benefit obligations	17	-	13,998
		<u>-</u>	<u>13,998</u>

17 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £138,787 (2023 - £273,817).

Defined benefit schemes

Key assumptions

	2024	2023
	%	%
Discount rate	4.8	4.6
Expected rate of increase of pensions in payment	2.6	2.6
Expected rate of salary increases	4.1	4.1
CPI Inflation	2.6	2.6
Proportion of employees opting for early retirement	2.6	2.6

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Retirement benefit schemes

(Continued)

Mortality assumptions

The assumed life expectations on retirement at age 65 are:

	2024	2023
	Years	Years
Retiring today		
- Males	21.7	22.2
- Females	24.6	25.0
	<u> </u>	<u> </u>
Retiring in 20 years		
- Males	22.7	23.2
- Females	25.60	26.0
	<u> </u>	<u> </u>

The amounts included in the statement of financial position arising from the Charity's obligations in respect of defined benefit plans are as follows:

	2024	2023
	£	£
Present value of defined benefit obligations	1,916,000	1,827,000
Fair value of plan assets	(1,916,000)	(1,231,002)
	<u> </u>	<u> </u>
Deficit in scheme	-	13,998
	<u> </u>	<u> </u>

Movements in the present value of defined benefit obligations:

	2024
	£
Liabilities at 1 April 2023	1,640,000
Current service cost	138,000
Benefits paid	(33,000)
Contributions from scheme members	43,000
Actuarial gains and losses	(94,000)
Interest cost	76,000
Adjustment loss (gain) due to restriction of surplus	146,000
	<u> </u>
At 31 March 2024	1,916,000
	<u> </u>

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Retirement benefit schemes

(Continued)

Movements in the fair value of plan assets:

	2024 £
Fair value of assets at 1 April 2023	1,626,000
Return on plan assets (excluding amounts included in net interest)	86,000
Benefits paid	(33,000)
Contributions by the employer	116,000
Contributions by scheme members	43,000
Other	78,000
	<u>1,916,000</u>
At 31 March 2024	<u>1,916,000</u>

The actual return on plan assets was £86,000 (2023 - £228,000).

The fair value of plan assets at the reporting period end was as follows:

	2024 £	2023 £
Equity instruments	760,652	671,539
Property	178,188	170,730
Government Bonds	287,400	333,330
Corporate Bonds	88,136	43,902
Cash and better liquid assets	237,584	95,934
Multi asset credit	249,080	213,006
Other	114,960	97,561
	<u>1,916,000</u>	<u>1,626,002</u>

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Restricted Funds - All Funds	<u>38,387</u>	<u>45,066</u>	<u>(44,059)</u>	<u>39,394</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Restricted Funds - All Funds	<u>30,774</u>	<u>69,592</u>	<u>(61,979)</u>	<u>38,387</u>

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	(29,738)	39,394	9,656
	<u>(29,738)</u>	<u>39,394</u>	<u>9,656</u>
	<u><u>(29,738)</u></u>	<u><u>39,394</u></u>	<u><u>9,656</u></u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Current assets/(liabilities)	(30,242)	38,387	8,145
Provisions and pensions	(13,998)	-	(13,998)
	<u>(44,240)</u>	<u>38,387</u>	<u>(5,853)</u>
	<u><u>(44,240)</u></u>	<u><u>38,387</u></u>	<u><u>(5,853)</u></u>

20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

21 Cash generated from operations

	2024 £	2023 £
Surplus for the year	(18,491)	(172,532)
Adjustments for:		
Investment income recognised in statement of financial activities	(294)	(115)
Difference between pension charge and cash contributions	20,000	170,000
Movements in working capital:		
Decrease/(increase) in debtors	245	(217)
(Decrease) in creditors	(38,050)	(62,281)
Cash absorbed by operations	<u><u>(36,590)</u></u>	<u><u>(65,145)</u></u>

22 Analysis of changes in net funds

The Charity had no material debt during the year.