

Charity registered number: NIC107873

Registered number: NI619273

The Controlled Schools' Support Council (A Company Limited by Guarantee)



Trustees' Report and Financial Statements

For the year ended 31 March 2022



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**Reference and administrative details of the Company, its Trustees and Advisors
For the year ended 31 March 2022**

Trustees¹

Mark Orr (KC) (Chairperson)
Andrew Brown (Dr) (Vice-Chairperson)
Gillian Dunlop
Peter Hamill (Dr)
Heather Murray
Trevor Robinson
Kenneth Twyble

Resigned as part of reconstitution November 2021

Dorothy Black (resigned 18 November 2021)
Johnny Graham (resigned 18 November 2021)
Hugh McCarthy (resigned 18 November 2021)
Raymond McFeeters (resigned 18 November 2021)
William Reilly (resigned 18 November 2021)
Grace Trimble (resigned 18 November 2021)

Appointed as part of reconstitution November 2021

John Anderson (appointed 18 November 2021)
Catherine Chambers (appointed 18 November 2021)
Emma Corry (appointed 18 November 2021)
Paula Leitch (appointed 18 November 2021)
Darren Mornin (appointed 18 November 2021)
Roz McFeeters (appointed 18 November 2021)

| | |
|----------------------------------|---|
| Company registered number | NI619273 |
| Charity registered number | NIC107873 (CCNI) / NI00786 (HMRC) |
| Registered office | 2 nd Floor Main Building, Stranmillis University College Stranmillis Road Belfast BT8 5DY |
| Company Secretary | Mark Baker |

¹ CSSC council was reconstituted on 18 November 2021.

**The Controlled Schools' Support Council
(A Company Limited by Guarantee)**

Independent auditors

ASM (B) Ltd
Chartered Accountants and Statutory Auditors
4th Floor
Glendinning House
6 Murray Street
Belfast
BT1 6DN

Bankers

Danske Bank
Donegall Square West
Belfast
BT1 6JS

Solicitors

A&L Goodbody
42-46 Fountain Street
Belfast
BT1 5EB

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**Trustees' Report
For the Year Ended 31 March 2022**

Chairperson's foreword

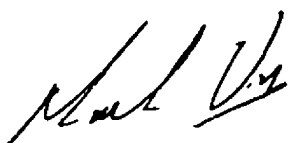
The need for the Controlled Schools' Support Council (CSSC) to act as a voice on behalf of the controlled sector is more important than ever.

In marking a fifth year of operation CSSC delivered a challenging programme of work with renewed focus on the strategic direction needed by a sector which includes every type and phase of school, with a mix and blend of pupils as diverse as are the communities in our country. CSSC officers continued to work in partnership to support all controlled schools, whether they be special, nursery, primary, selective or non-selective post primary, integrated or Irish-medium.

Critical to this has been the need to listen to controlled school leaders to identify the needs of the sector and I'd like to thank all of you who have taken time out of your demanding workloads to assist with this.

It is a privilege not only to remain a member of Council for a second term but also to remain as Chairperson. At last year's Annual General Meeting following reconstitution of Council, we said goodbye to a number of Council members including Dorothy Black, Johnny Graham, Hugh McCarthy, Raymond McFeeters, Bill Reilly and Grace Trimble. I'd like to thank them on behalf of us all for their commitment to the organisation and for their support over the previous years.

We also welcomed six new members who have been working with Council since December 2021. With their support, CSSC will continue to work to ensure controlled school leaders are supported to deliver high quality education to over 146,000 pupils in controlled schools that are embedded in, serve and are connected to their local communities.



**Mark Orr QC
Chairperson**

Date: 20 October 2022

Trustees' Report (Continued)
For the Year Ended 31 March 2022

Chief Executive Officer's report

Whilst we have thankfully moved away from some of the specific issues caused by Covid-19, different challenges continue for controlled schools. Current financial pressures are impacting not only on school budgets, but directly on staff, children and young people and their families. CSSC will continue to support school leaders as they work to prioritise the welfare of all pupils, teachers and their wider school communities. It is critical that we all work together as one sector with a united voice focusing on addressing the common challenges that we face together.

The controlled sector is a community of schools, for schools serving their communities. The sector includes every type and phase of school, with a mix of pupils as diverse as are the communities across our country. CSSC welcomes and supports all controlled schools, whether they be special, nursery, primary, selective or non-selective post primary, integrated or Irish-medium. Some controlled schools draw their pupils predominantly from one of our traditions, some are very mixed, while others have pupils who are mostly from newcomer communities. This is only to be expected of schools that are embedded in, serve and are connected to their local communities.

Controlled schools are open to all, this is a statement of fact as well as a challenge. The ethos of the sector clearly states that controlled schools are open to all faiths and none, in providing high quality education for children and young people to enable them to learn, develop and grow together, within the ethos of non-denominational Christian values and principles.

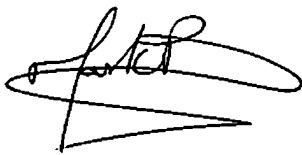
On behalf of all controlled schools, CSSC continues to advocate for:

- High quality education for our children and young people preparing them to contribute positively to a diverse society.
- Sufficient and equitable funding and support for all schools, their children and young people.
- A network of sustainable schools connected to their communities.
- Effective collaboration between all schools.
- Evidence based legislation, policy and procedure.

These fundamental principles are at the forefront of CSSC's support and are at the core of the sector. The controlled sector is the sector for the community and for every community - striving to provide high quality education in rural and urban contexts, equal and equitable and collaborative. Our children and young people educated together in a community of schools at the heart of their communities.

**Trustees' Report (Continued)
For the Year Ended 31 March 2022**

This year has seen the commencement of a number of important processes with significant impact on controlled schools; the Independent Review of Education as well as the Landscape Review of the Education Authority (EA). CSSC has presented to both of these processes, advocating on behalf of the sector in line with our core values and principles. The controlled sector is ideally placed to play a significant role in the future of education in Northern Ireland. However it needs effective and equitable support. CSSC will continue to advocate on behalf of all controlled schools.

A handwritten signature in black ink, appearing to read 'Mark Baker', with a large, sweeping horizontal stroke underneath.

**Mark Baker
Chief Executive**

Date: 20 October 2022

**Trustees' Report (Continued)
For the Year Ended 31 March 2022**

Strategic goals, objectives and activities

Objectives and activities of CSSC in 2021-22

During the year, the Controlled Schools' Support Council (CSSC) worked to:

- advocate for controlled schools, to represent and promote the sector
- develop the collective ethos of the controlled sector
- raise standards in controlled schools, in partnership with the Education Authority (EA)
- ensure controlled schools were fully represented in the planning of the schools' estate
- develop external relationships with key stakeholders to promote the interests of the controlled sector.

In addition to CSSC's existing strategic objectives, the following areas were specifically identified for 2021-22 as part of the Chief Executive Officer's strategy for the organisation.

1. Support for the controlled sector.
2. Diversity and inclusivity.
3. Duty to consult on all strategic matters pertaining to controlled schools.

Achievements and performance

The statement of financial activities for CSSC is set out on page 25.

Vision

CSSC supports controlled schools, which are open to all faiths and none, in providing high quality education for children and young people to enable them to learn, develop and grow together, within the ethos of non-denominational Christian values and principles.

CSSC has built its programme of work around the following framework:

- advocacy
- ethos
- governance
- raising standards
- estate planning
- external relationships.

The work of CSSC is enabled by effective communication, research, resource management and governance arrangements.

Trustees' Report (Continued)
For the Year Ended 31 March 2022

Advocacy

Provide a representational and advocacy role for controlled schools.

- CSSC continued to support schools in response to Covid-19 through the Cross Organisational Link Officer (COLO) role to 99 controlled schools.
- Response rate of 100% to enquiries from controlled schools within three working days of receipt in line with CSSC's customer service standards with support provided in accordance with CSSC functions and signposting to other bodies where appropriate.
- Represented the interests of controlled schools on 68 projects boards, steering/reference groups with 100% attendance.
- CSSC submitted 18 responses to consultations impacting on controlled schools. 100% of consultations that SMT identified as relevant to the controlled sector were responded to.
- 11 events for controlled schools hosted by CSSC as part of the programme of work with 303 delegates attending. 96% of survey respondents felt that CSSC events were beneficial and aligned with the needs of the school.
- 26% of CSSC school support was dedicated to advocacy issues.

Ethos

Working with controlled schools to develop and maintain collective and inclusive ethos.

- 165 school support engagements dedicated to ethos, including 157 on a 1:1 basis, one on a clustery advisory basis and 7 on a cluster representational basis.
- A total of 74 coaching sessions delivered in controlled schools.
- 11 controlled schools were supported in ethos development and 7 whole school ethos development sessions were held in controlled schools.
- 100% of coaching participants agreed or strongly agreed that they were more effective in the workplace as a result of CSSC coaching.
- 100% of schools who attended whole school ethos development sessions felt their knowledge of ethos had been enhanced or that the session would help develop their work practice around ethos.
- 57% of the schools who have a copy of the toolkit, said it had led to the school embodying ethos in its policies and procedures.
- 23% of CSSC school support was dedicated to ethos.

Trustees' Report (Continued)
For the Year Ended 31 March 2022

Governance

Identify, encourage and nominate Governors in controlled schools and ensure ethos is part of employment considerations.

- CSSC delivered four Governor training sessions on ethos. 84 Governors from 70 schools participated.
- 3% of school support was dedicated to governance.

Raising standards

Work with EA to enhance educational standards within the controlled sector.

- CSSC continued to work with EA and other key stakeholders, to build capacity in controlled schools, through evidence-based support to contribute to raising standards and addressing underachievement.
- Controlled schools were supported by CSSC to access additional resources to enhance learning and teaching.
- CSSC held 3 Building Capacity sessions. 85 representatives attended from 67 controlled schools.
- CSSC held a First Time Principals event with 34 attendees from 22 controlled schools.
- Evaluation of shortlisted dissertations for the Award of Excellence in Educational Research was completed for research undertaken by Masters in Education students at Stranmillis University College. Recipient to be presented with Award in autumn 2022.
- Erasmus+ Project Management Team preparations ongoing. Due to Covid-19 delays, the project end date will now be 31 July 2023.
- Cross-organisational focus on ensuring school leaders were supported by a professional partner through a coaching/mentoring approach.
- 26% of school support was dedicated to raising standards.

Estate planning

Participating in the planning of the schools' estate through participation in area planning and engaging in strategic planning processes, including community planning.

- 335 consultation engagements with 112 individual schools were undertaken by CSSC to inform 47 responses to pre-publication and development proposal consultations which had potential to impact on controlled schools.
- CSSC consulted with 21.25% of registered controlled schools in area planning matters.

**Trustees' Report (Continued)
For the Year Ended 31 March 2022**

- 79% of ministerial DP decisions on proposals involving or impacting on controlled schools reflected the position adopted by CSSC's response to DP.
- 91% of Ministerial DP decisions on proposals directly involving controlled schools reflected position adopted by CSSC's response to DP.
- 43% of Ministerial DP decisions on proposals impacting on a controlled school reflected the position adopted by CSSC's response to DP.
- CSSC had 100% attendance at area planning group meetings, representing 43 meetings including Area Planning Steering Group (APSG), Area Planning Working Group (APWG), Area Planning Local Group (APLG), Pre-school Education Group (PEG) and APWG Shared Education Sub-group.
- 22% of school support dedicated to estate planning issues.

External relationships

- CSSC worked in partnership with Ulster University, participating in and attending all steering group meetings regarding the research programme Taking Boys Seriously, which aims for greater understanding of effective interventions to improve outcomes for boys and young men. A joint conference was held in October 2021 and learning was disseminated.
- Contributed to THRIVE strategic partnership to raise standards within the Newtownabbey area.
- Ongoing engagement with education partners across a range of forums.
- CSSC represented controlled schools on Department of Education (DE) Mainstreaming Shared Education Stakeholder Group. CSSC was also represented in the TBUC assessment panel. CSSC continued collaboration with Community Relations in Schools (CRIS).
- CSSC continues to work within the MOUs with Stranmillis University College, Transferor Representatives' Council (TRC) and EA. TRC and CSSC MOU was revised and approved.
- Ongoing engagement across a range of forums involving DE, EA, Education and Training Inspectorate (ETI), Council for the Curriculum, Examinations and Assessment (CCEA), Council for Catholic Maintained Schools (CCMS), Governing Bodies Association (GBA), Comhairle na Gaelscolaíochta (CnaG), Catholic Schools Trustee Service (CSTS) and Northern Ireland Council for Integrated Education (NICIE).

**Trustees' Report (Continued)
For the Year Ended 31 March 2022**

Effective communications and research

The work of CSSC is supported by effective communications and research. A strategic communications plan that encompasses public relations, marketing and social media underpins the work of CSSC. In-house research provides a sound evidence base for CSSC's work.

- Delivery of Council approved 2019-2022 CSSC research plan and 3 year communications plan. Planning commenced on new integrated marketing, research and communications strategy to include policy and public affairs objectives.
- Submitted responses to the Independent Review of Education and the NI Assembly Integrated Education Bill.
- 68 members attended the 2021 AGM in November. Attendees were addressed by the Education Minister and the CSSC Chief Executive.
- Key statistics include:
 - 72 news stories published on the CSSC website.
 - 84,601 website page views.
 - 342 new social media followers.
 - 10 ezine newsletters sent to controlled schools, including Covid-19 specific information.
 - 97 mass communication campaigns to stakeholders.
 - 14% of registered controlled schools featured in CSSC news articles.

Effective resource management and governance arrangements

Effective resource management and governance arrangements enable CSSC to function efficiently and effectively.

- Trade union recognition agreement in place.
- Range of CSSC policies developed and implemented.
- Management of CSSC budget and optimised use of financial resources.
- Development and submission of 3-year financial plan and programme of work for 2022-25.
- CSSC Board of Directors reconstituted and registered with Companies House. Trustees registered with the Charities Commission NI.
- Completion of ongoing recruitment exercises including recruitment of new Chief Executive.
- Quarterly risk reporting carried out.
- OBA reporting framework extended to include 3 report cards in the areas of Advocacy, Area Planning and Ethos.
- Effective management and delivery of statutory and contractual obligations.

**Trustees' Report (Continued)
For the Year Ended 31 March 2022**

Engaging with controlled schools

The CSSC team of officers is involved in all aspects of the organisation's functions, with support provided directly to individual controlled schools and the sector as a whole. The development of two-way communication with controlled schools continues to be a priority for CSSC. A range of methods are employed to ensure that CSSC engages with and represents the needs of the controlled sector. Bespoke plans are tailored to emerging issues such as the Covid-19 pandemic and the resulting closure of schools. All communication is underpinned by evidence.

These include:

- telephone conversations
- video conference calls using Microsoft Teams
- attending meetings with individual schools and groups of schools
- convening working groups
- conferences
- seminars
- regular newsletters
- surveys
- media engagement
- social media.

Trustees' Report (Continued)
For the Year Ended 31 March 2022

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.

Post balance sheet events

There have been no disclosable significant events affecting the Trust since the financial year end.

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 coordinated 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>

**Trustees' Report (Continued)
For the Year Ended 31 March 2022**

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)
Gillian Dunlop
Peter Hamill (Dr)
Heather Murray
Trevor Robinson
Kenneth Twyble

Resigned as part of reconstitution November 2021

Dorothy Black (resigned 18 November 2021)
Johnny Graham (resigned 18 November 2021)
Hugh McCarthy (resigned 18 November 2021)
Raymond McFeeters (resigned 18 November 2021)
William Reilly (resigned 18 November 2021)
Grace Trimble (resigned 18 November 2021)

**Trustees' Report (Continued)
For the Year Ended 31 March 2022**

Appointed as part of reconstitution November 2021

John Anderson (appointed 18 November 2021)

Catherine Chambers (appointed 18 November 2021)

Emma Corry (appointed 18 November 2021)

Paula Leitch (appointed 18 November 2021)

Darren Mornin (appointed 18 November 2021)

Roz McFeeters (appointed 18 November 2021)

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 meets ten times per year, once every month from January – June and September to December. A range of issues has been considered by Council.

There were three substantive subcommittees at April 2021 including Education and Research Committee, Finance and General Purposes Committee and Audit Committee.

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

**Trustees' Report (Continued)
For the Year Ended 31 March 2022**

e. CSSC governance arrangements

Members (April to November 2021)

Johnny Graham (Chairperson)
Dorothy Black
Andrew Brown (Dr)
Gillian Dunlop
Hugh McCarthy
Heather Murray

Members (December 2021 to March 2022)

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

Finance and General Purposes Committee which operated from April 2021 met four times in the year to December 2021

Members

Trevor Robinson (Chairperson)
Peter Hamill
William Reilly
Grace Trimble
Kenneth Twyble

Audit and Risk Committee which operated from April 2021 met two times in the year to December 2021.

Members

Dorothy Black (Chairperson)
Peter Hamill (Dr)
Kenneth Twyble
Ian McConaghy (co-opted)
Uel McCrea (co-opted)

In December 2021, Council gave approval for the amalgamation of the Finance and General Purposes Committee and the Audit, Governance and Risk Committee. The new Governance, Audit and Finance Committee was then created.

The Governance, Audit and Finance Committee meets every other month, where possible directly preceding Council.

**Trustees' Report (Continued)
For the Year Ended 31 March 2022**

e. CSSC governance arrangements (continued)

Members:

Trevor Robinson (Chairperson)

Catherine Chambers

Peter Hamill (Dr)

Paula Leitch

Kenneth Twyble

f. Funding

The Council works in close collaboration with DE, its principal funder. It also seeks funding as necessary from other funders on a per project basis.

CSSC received £12,500 Department for Communities (DfC) grant funding, awarded in 2021-22 for the Sign Language programme.

**Trustees' Report (Continued)
For the Year Ended 31 March 2022**

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.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

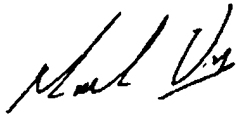
**The Controlled Schools' Support Council
(A Company Limited by Guarantee)**

**Trustees' Report (Continued)
For the Year Ended 31 March 2022**

Auditors

The auditors, ASM (B) Ltd, have indicated their willingness to continue in office. The Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

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

A handwritten signature in black ink, appearing to read 'HM Orr', is written over a horizontal line.

HM Orr
Director

Date: 20 October 2022

The Controlled Schools' Support Council

(A Company Limited by Guarantee)

Registered number: NI619273

Independent Auditors' Report to the Members of The Controlled Schools' Support Council

Opinion

We have audited the financial statements of The Controlled Schools' Support Council (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of 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 2022 and of its incoming resources and application of resources, including its income and expenditure 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

The Controlled Schools' Support Council

(A Company Limited by Guarantee)

Registered number: NI619273

**Independent Auditors' Report to the Members of The Controlled Schools' Support Council
(Continued)**

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires 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
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

The Controlled Schools' Support Council

(A Company Limited by Guarantee)

Registered number: NI619273

Independent Auditors' Report to the Members of The Controlled Schools' Support Council (Continued)

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

Auditors' 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 Auditors' 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the Trust and the industry in which they operate, and considered the risk of acts by the Trust that were contrary to applicable laws and regulations, including fraud. We considered the opportunities and incentives that may exist within the Trust or fraud and identified the greatest potential for fraud in the following areas: management override of controls.

The Controlled Schools' Support Council

(A Company Limited by Guarantee)

Registered number: NI619273

**Independent Auditors' Report to the Members of The Controlled Schools' Support Council
(Continued)**

We designed audit procedures to respond to these risks, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. Our audit procedures included: enquiries of management about their own identification and assessment of risks of irregularities, testing the design and implementation of controls relating to the risk and sample testing of journals posted during the year.

Auditors' responsibilities for the audit of the financial statements (continued)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Brian Clerkin (Senior Statutory Auditor)

for and on behalf of

ASM (B) Ltd

Chartered Accountants and Statutory Auditors Glendinning House

6 Murray Street Belfast

BT1 6DN

Date: 20 October 2022

ASM (B) Ltd are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

The Controlled Schools' Support Council

(A Company Limited by Guarantee)

Registered number: NI619273

Statement of financial activities (incorporating income and expenditure account)

For the Year Ended 31 March 2022

| | Note | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|--|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Grant Income | 5 | 963,000 | 10,010 | 973,010 | 949,508 |
| Other income | 6 | 81 | - | 81 | 175 |
| Total income | | 963,081 | 10,010 | 973,091 | 949,683 |
| Expenditure on: | | | | | |
| Charitable activities | 2.10 | 1,181,101 | 5,300 | 1,186,401 | 1,059,640 |
| Total expenditure | | 1,181,101 | 5,300 | 1,186,401 | 1,059,640 |
| Net (expenditure)/income before net losses on investments | | (218,020) | 4,710 | (213,310) | (109,957) |
| Gain/(loss) on pension scheme revaluation | 2.4 | 252,000 | - | 252,000 | (208,000) |
| Net movement in funds | | 33,980 | 4,710 | 38,690 | (317,957) |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | 15 | (650,075) | 26,064 | (624,011) | (306,054) |
| Net movement in funds | 15 | 33,980 | 4,710 | 38,690 | (317,957) |
| Total funds carried forward | | (616,095) | 30,774 | (585,321) | (624,011) |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 29 to 47 form part of these financial statements.

The Controlled Schools' Support Council

(A Company Limited by Guarantee)

Registered number: NI619273

Balance Sheet

As at 31 March 2022

| | | 2022 | 2021 |
|--|-------------|-------------------------|-------------------------|
| | Note | £ | £ |
| Fixed assets | | | |
| Tangible assets | 11 | - | 2,941 |
| | | <hr/> | <hr/> |
| | | - | 2,941 |
| Current assets | | | |
| Debtors | 12 | 5,290 | 12,673 |
| Cash at bank and in hand | | 162,897 | 152,516 |
| | | <hr/> | <hr/> |
| | | 168,187 | 165,189 |
| Creditors: amounts falling due within one year | 13 | (157,510) | (159,836) |
| | | <hr/> | <hr/> |
| Net current assets | | 10,677 | 5,353 |
| | | <hr/> | <hr/> |
| Total assets less current liabilities | | 10,677 | 8,294 |
| Pension liability | 21 | (595,998) | (632,305) |
| | | <hr/> | <hr/> |
| Total net assets | | <u>(585,321)</u> | <u>(624,011)</u> |
| Charity funds | | | |
| Restricted funds | 15 | 30,774 | 26,064 |
| Unrestricted funds | 15 | (616,095) | (650,075) |
| | | <hr/> | <hr/> |
| Total funds | | <u>(585,321)</u> | <u>(624,011)</u> |

The Controlled Schools' Support Council

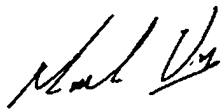
(A Company Limited by Guarantee)

Registered number: NI619273

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

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

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

A handwritten signature in black ink, appearing to read 'HM Orr', is written over a horizontal line.

HM Orr
Trustee

Date: 20 October 2022

The notes on pages 29 to 47 form part of these financial statements.

The Controlled Schools' Support Council

(A Company Limited by Guarantee)

**Statement of Cash Flows
For the Year Ended 31 March 2022**

| | 2022 | 2021 |
|--|-----------------------|-----------------------|
| | £ | £ |
| Cash flows from operating activities | | |
| Net cash used in operating activities (Note 16) | 10,300 | 71,611 |
| | <hr/> | <hr/> |
| Cash flows from investing activities | | |
| Purchase of tangible fixed assets | - | - |
| | <hr/> | <hr/> |
| Net cash provided by investing activities | - | - |
| | <hr/> | <hr/> |
| Cash flows from financing activities | | |
| Interest Received | 81 | 175 |
| | <hr/> | <hr/> |
| Net cash provided by financing activities | 81 | 175 |
| | <hr/> | <hr/> |
| Change in cash and cash equivalents in the year | 10,381 | 71,786 |
| Cash and cash equivalents at the beginning of the year | 152,516 | 80,730 |
| | <hr/> | <hr/> |
| Cash and cash equivalents at the end of the year | <u>162,897</u> | <u>152,516</u> |

The notes on pages 29 to 48 form part of these financial statements

The Controlled Schools' Support Council

(A Company Limited by Guarantee)

**Notes to the Financial Statements
For the Year Ended 31 March 2022**

1. General information

The Controlled Schools' Support Council is a private company limited by guarantee in Northern Ireland. The registration number is NI619273 and the address of the registered office is 2nd Floor, Main Building Stranmillis University College, Stranmillis Road, Belfast, BT9 5DY.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Controlled Schools' Support Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

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

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

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

Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.5 Taxation

The Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Notes to the Financial Statements
For the Year Ended 31 March 2022**

Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

| | | |
|-----------------------|-------|---------------|
| Fixtures and fittings | - 20% | Straight line |
| Computer equipment | - 33% | Straight line |

2. Accounting policies (continued)

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Notes to the Financial Statements
For the Year Ended 31 March 2022**

Accounting policies (continued)

2.9 Liabilities

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

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

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

2.10 Financial instruments

The Company 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 measured at amortised cost using the effective interest method.

2.11 Fund accounting

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

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

**Notes to the Financial Statements
For the Year Ended 31 March 2022**

Accounting policies (continued)

3. Going concern

The Directors of The Controlled Schools' Support Council have reviewed the resources available and believe that the company has adequate resources to continue in operational existence for the foreseeable future. In considering these matters the Trustees have considered the company's budgets and the strength of its ongoing relationship with its main funder (the Department of Education). The Trustees have considered the impact of the reported pension liability but consider that sufficient resources will be available to fund this liability over the longer term. They also note that the Department of Education act as guarantor in relation to the company's membership of the pension scheme. Accordingly, The Controlled Schools' Support Council continue to adopt the going concern basis in preparing the financial statements.

4. Judgements in applying accounting policies and key sources of estimation uncertainty

In the process of applying the company's accounting policies, management has not made any significant judgements. There are no key assumptions concerning the future or other key sources of estimation, that have significant risk of raising a material adjustment to the carrying amounts of assets and liabilities within next the financial year.

5. Grant income

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|-------------------|--|--|---------------------------------------|---------------------------------------|
| Government grants | <u>963,000</u> | <u>10,010</u> | <u>973,010</u> | <u>949,508</u> |
| Total 2021 | <u>918,246</u> | <u>31,262</u> | <u>949,508</u> | |

The Controlled Schools' Support Council

(A Company Limited by Guarantee)

**Notes to the Financial Statements
For the Year Ended 31 March 2022**

6. Other incoming resources

| | Unrestricted funds 2022 | Total funds 2022 | Total funds 2021 |
|-------------------------|--|---------------------------------|---------------------------------|
| | £ | £ | £ |
| Interest payable | <u>81</u> | <u>81</u> | <u>175</u> |
| Total 2021 | <u><u>175</u></u> | <u><u>175</u></u> | |

The Controlled Schools' Support Council

(A Company Limited by Guarantee)

**Notes to the Financial Statements
For the Year Ended 31 March 2022**

Analysis of expenditure on charitable activities

Summary by fund type

| | Unrestricted funds 2022 | Restricted funds 2022 | Total funds 2022 | Total funds 2021 |
|-------------------------------|--|--------------------------------------|---------------------------------|---------------------------------|
| | £ | £ | £ | £ |
| Staff salaries | 641,005 | - | 641,005 | 632,988 |
| Staff National Insurance | 60,546 | - | 60,546 | 60,043 |
| Staff pension | 316,723 | - | 316,723 | 193,565 |
| Staff training | 1,276 | - | 1,276 | 10,494 |
| Hotel, travel and subsistence | - | - | - | 88 |
| Printing and stationery | 1,592 | - | 1,592 | 732 |
| Postage | 768 | - | 768 | 197 |
| Telephone and fax | 3,810 | - | 3,810 | 2,946 |
| Computer costs | 35,008 | - | 35,008 | 31,901 |
| General office expenses | 11,778 | - | 11,778 | 8,173 |
| Advertising and promotion | 2,200 | - | 2,200 | 1,985 |
| Legal and professional | 9,944 | 5,300 | 9,944 | 5,005 |
| Auditors' remuneration | 4,500 | - | 4,500 | 6,530 |
| Bank charges | 243 | - | 243 | 78 |
| Sundry expenses | 7,645 | - | 7,645 | 8,629 |
| Rent - non-operating leases | 35,000 | - | 35,000 | 35,000 |

The Controlled Schools' Support Council

(A Company Limited by Guarantee)

**Notes to the Financial Statement
For the Year Ended 31 March 2022**

**Analysis of expenditure on charitable
activities (continued)**

| | | | | |
|---|------------------|--------------|------------------|------------------|
| Light and heat | 6,338 | - | 6,338 | 3,613 |
| Cleaning | 3,909 | - | 3,909 | 5,295 |
| Service charges | 5,857 | - | 5,857 | 7,139 |
| Insurances | 3,014 | - | 3,014 | 2,580 |
| Agency staff | 13,529 | - | 13,529 | 16 |
| Programme and Legacy | 1,475 | - | 1,475 | 712 |
| Grants payable | - | - | - | 30,657 |
| Associate fees | - | - | - | 1,400 |
| Interest cost on pension scheme assets/liabilities | 12,000 | - | 12,000 | 6,000 |
| Depreciation - computer equipment | - | - | - | 126 |
| Depreciation - fixtures and fittings | 2,941 | - | 2,941 | 3,748 |
| | <u>1,181,101</u> | <u>5,300</u> | <u>1,186,401</u> | <u>1,059,640</u> |

8. Auditors' remuneration

| | 2022 | 2021 |
|---|--------------|--------------|
| | £ | £ |
| Fees payable to the Company's auditor for the audit of the Company's annual accounts | <u>4,500</u> | <u>4,500</u> |

The Controlled Schools' Support Council

(A Company Limited by Guarantee)

**Notes to the Financial Statements
For the Year Ended 31 March 2022**

9. Staff costs

| | 2022 | 2021 |
|--|-------------------------|-----------------------|
| | £ | £ |
| Wages and salaries | 641,005 | 632,988 |
| Social security costs | 60,546 | 60,043 |
| Operating costs of defined benefit pension schemes | 316,723 | 193,565 |
| | <u>1,018,274</u> | <u>886,596</u> |

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

| | 2022 | 2021 |
|-----------|------------------|------------------|
| | No. | No. |
| Directors | 13 | 13 |
| Employees | 18 | 19 |
| | <u>31</u> | <u>32</u> |

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

**Notes to the Financial Statements
For the Year Ended 31 March 2022**

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

11. Tangible fixed assets

| | Fixtures and fittings £ | Computer equipment £ | Total £ |
|--------------------------|----------------------------|-------------------------|---------------|
| Cost or valuation | | | |
| At 1 April 2021 | 18,870 | 12,564 | 31,434 |
| At 31 March 2022 | <u>18,870</u> | <u>12,564</u> | <u>31,434</u> |
| Depreciation | | | |
| At 1 April 2021 | 15,929 | 12,564 | 28,493 |
| Charge for the year | 2,941 | - | 2,941 |
| At 31 March 2022 | <u>18,870</u> | <u>12,564</u> | <u>31,434</u> |
| Net book value | | | |
| At 31 March 2022 | <u>-</u> | <u>-</u> | <u>-</u> |
| At 31 March 2021 | <u>2,941</u> | <u>-</u> | <u>2,941</u> |

**Notes to the Financial Statements
For the Year Ended 31 March 2022**

12. Debtors

| | 2022 | 2021 |
|--------------------------------|---------------------|----------------------|
| | £ | £ |
| Due within one year | | |
| Other debtors | 1,897 | 1,956 |
| Prepayments and accrued income | 3,393 | 10,717 |
| | <u>5,290</u> | <u>12,673</u> |

13. Creditors: Amounts falling due within one year

| | 2022 | 2021 |
|------------------------------|-----------------------|-----------------------|
| | £ | £ |
| Trade creditors | 21,186 | 24,763 |
| Accruals and deferred income | 136,324 | 135,073 |
| | <u>157,510</u> | <u>159,836</u> |

14. Company status

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

Notes to the Financial Statements
For the Year Ended 31 March 2022

15. Statement of funds

Statement of funds – current year

| | Balance at 1 April 2021 £ | Income £ | Expenditure £ | Gains/ (Losses) £ | Balance at 31 March 2022 £ |
|------------------------------|------------------------------------|-----------------------|---------------------------|-------------------------|-------------------------------------|
| Unrestricted funds | | | | | |
| General Funds - all funds | <u>(650,075)</u> | <u>963,081</u> | <u>(1,181,101)</u> | <u>252,000</u> | <u>(616,095)</u> |
| Restricted funds | | | | | |
| Restricted Funds - all funds | <u>26,064</u> | <u>10,010</u> | <u>(5,300)</u> | <u>-</u> | <u>30,774</u> |
| Total of funds | <u><u>(624,011)</u></u> | <u><u>973,091</u></u> | <u><u>(1,186,401)</u></u> | <u><u>252,000</u></u> | <u><u>(585,321)</u></u> |

Statement of funds – prior year

| | Balance at 1 April 2020 £ | Income £ | Expenditure £ | Gains/ (Losses) £ | Balance at 31 March 2021 £ |
|------------------------------|---------------------------------|-----------------------|---------------------------|-------------------------|-------------------------------------|
| Unrestricted funds | | | | | |
| General Funds - all funds | <u>(331,513)</u> | <u>918,421</u> | <u>(1,028,983)</u> | <u>(208,000)</u> | <u>(650,075)</u> |
| Restricted funds | | | | | |
| Restricted Funds - all funds | <u>25,459</u> | <u>31,262</u> | <u>(30,657)</u> | <u>-</u> | <u>26,064</u> |
| Total of funds | <u><u>(306,054)</u></u> | <u><u>949,683</u></u> | <u><u>(1,059,640)</u></u> | <u><u>(208,000)</u></u> | <u><u>(624,011)</u></u> |

**Notes to the Financial Statement
For the Year Ended 31 March 2022**

16. Reconciliation of net movement in funds to net cash flow from operating activities

| | 2022 | 2021 |
|---|----------------------|----------------------|
| | £ | £ |
| Net expenditure for the year (as per Statement of Financial Activities) | 38,690 | (317,957) |
| Adjustments for: | | |
| Depreciation charges | 2,941 | 3,874 |
| Non-cash pension interest charge | 12,000 | 6,000 |
| Loss/(Gain) on pension scheme revaluation | (252,000) | 208,000 |
| Non-cash element of pension current service cost | 203,774 | 92,175 |
| Interest received | (81) | (175) |
| (Increase)/decrease in debtors | 7,302 | (2,434) |
| Increase/(decrease) in creditors and accrued income | (2,326) | 82,128 |
| Net cash provided by operating activities | <u><u>10,300</u></u> | <u><u>71,611</u></u> |

17. Analysis of cash and cash equivalents

| | 2022 | 2021 |
|--|-----------------------|-----------------------|
| | £ | £ |
| Cash in hand | 162,897 | 152,516 |
| Total cash and cash equivalents | <u><u>162,897</u></u> | <u><u>152,516</u></u> |

The Controlled Schools' Support Council

(A Company Limited by Guarantee)

**Notes to the Financial Statement
For the Year Ended 31 March 2022**

18. Analysis of changes in net debt

| | At 1 April 2021 | Cash flows | At 31 March 2022 |
|--------------------------|----------------------------|----------------------|-----------------------------|
| | £ | £ | £ |
| Cash at bank and in hand | 152,516 | 10,381 | 162,897 |
| | <u>152,516</u> | <u>10,381</u> | <u>162,897</u> |

19. Related party transactions

The Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Company at 31 March 2022.

**Notes to the Financial Statement
For the Year Ended 31 March 2022**

20. Pension commitments

The Company operates a Defined Benefit Pension Scheme, as a member of the NILGOSC scheme.

The assets of the scheme are held separately from those of the company. Formal valuations are carried out at regular intervals by independent professionally qualified actuaries. The actuarial valuations for the years ended 31 March 2022 and 31 March 2021 were undertaken by Aon.

| | 2022 | 2021 |
|---|---------------------------|---------------------------|
| | £ | £ |
| Reconciliation of present value of plan liabilities: | | |
| At the beginning of the year | (1,745,000) | (1,171,000) |
| Current service cost | (316,000) | (191,000) |
| Interest cost | (36,000) | (26,000) |
| Actuarial gains/(losses) | 229,000 | (402,000) |
| Employee contributions | (40,000) | (35,000) |
| Benefits paid | 81,000 | 80,000 |
| At the end of the year | <u>(1,827,000)</u> | <u>(1,745,000)</u> |

**Notes to the Financial Statement
For the Year Ended 31 March 2022**

Pension Commitments (continued)

| | 2022 | 2021 |
|--|------------------|------------------|
| | £ | £ |
| Reconciliation of present value of plan assets: | | |
| At the beginning of the year | 1,112,696 | 844,695 |
| Interest income | 24,000 | 20,000 |
| Employee and employer contributions | 152,306 | 134,000 |
| Benefits paid | (81,000) | (80,000) |
| Remeasurement gains/(losses) on assets | 23,000 | 194,000 |
| At the end of the year | <u>1,231,002</u> | <u>1,112,695</u> |

| | 2022 | 2021 |
|-----------------------------------|------------------|------------------|
| | £ | £ |
| Fair value of plan assets | 1,231,002 | 1,112,695 |
| Present value of plan liabilities | (1,827,000) | (1,745,000) |
| Net pension scheme liability | <u>(595,998)</u> | <u>(632,305)</u> |

**Notes to the Financial Statement
For the Year Ended 31 March 2022**

Pension Commitments (continued)

The amounts recognised in profit or loss are as follows:

| | 2022 | 2021 |
|--------------------------------|-------------------------|-------------------------|
| | £ | £ |
| Current service cost | (316,000) | (191,000) |
| Interest expense (liabilities) | (36,000) | (26,000) |
| Interest income (assets) | 24,000 | 20,000 |
| | <u>(328,000)</u> | <u>(197,000)</u> |

| | 2022 | 2021 |
|---|-----------------------|-------------------------|
| | £ | £ |
| Remeasurement gains/(losses) | 23,000 | 194,000 |
| Actuarial gains/(losses) | 229,000 | (402,000) |
| Net pension scheme revaluation (loss)/gain | <u>252,000</u> | <u>(208,000)</u> |

**Notes to the Financial Statement
For the Year Ended 31 March 2022**

21. Pension commitments assumptions

Principal actuarial assumptions at the Balance Sheet date (expressed as weighted averages):

| | At 31 March 2022 | At 31 March 2021 |
|---|------------------------|------------------------|
| | % | % |
| Discount rate | 2.7 | 2.1 |
| CPI inflation | 2.9 | 2.7 |
| Future salary increases | 4.4 | 4.2 |
| Future pension increases | 2.9 | 2.7 |
| Proportion of employees opting for early retirement | <u>2.9</u> | <u>2.7</u> |
| | At 31 March 2022 | At 31 March 2021 |
| Mortality rates (in years) | | |
| - for a male aged 65 now | 21.8 | 21.9 |
| - at 65 for a male aged 45 now | 23.2 | 23.3 |
| - for a female aged 65 now | 25.0 | 25.1 |
| - at 65 for a female aged 45 now | <u>26.4</u> | <u>26.5</u> |

The Controlled Schools' Support Council

(A Company Limited by Guarantee)

**Notes to the Financial Statement
For the Year Ended 31 March 2022**

21. Pension commitments assumptions (continued)

The Company's share of the assets in the scheme was:

| | 2022 | 2021 |
|-------------------------------|-------------------------|-------------------------|
| | £ | £ |
| Equities | 499,787 | 515,178 |
| Government bonds | 296,671 | 262,596 |
| Corporate bonds | 22,158 | 134,636 |
| Property | 134,179 | 99,030 |
| Cash and better liquid assets | 76,322 | 58,973 |
| Multi asset credit | 158,799 | - |
| Other | 43,085 | 42,282 |
| Total | <u>1,231,001</u> | <u>1,112,695</u> |

The amounts recognised in the Statement of Financial Activities are as follows:

| | 2022 | 2021 |
|---|----------------------|-----------------------|
| | £ | £ |
| Current service cost | 316,000 | 191,000 |
| Interest income | (24,000) | (20,000) |
| Interest cost | 36,000 | 26,000 |
| (Gain)/loss on pension scheme revaluation | (252,000) | 208,000 |
| Total amount recognised in the Statement of Financial Activities | <u>76,000</u> | <u>405,000</u> |