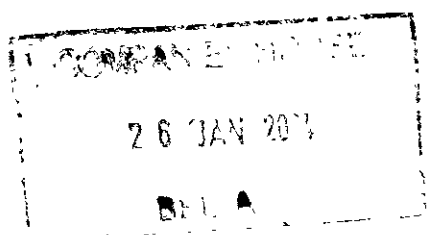


Charity registration number NIC107873

Company registration number NI619273 (Northern Ireland)

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023



THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mark Orr (KC) (Chairperson)	
	Andrew Brown (Dr) (Vice-Chairperson)	
	Peter Hamill (Dr)	
	Michael Carville	(Appointed 1 September 2022)
	Catherine Chambers	
	Emma Corry	
	Gillian Dunlop	
	Paula Leitch	
	Rosalind McFeeters	
	Darren Mornin	
	Heather Murray	
	John Anderson	
	Kenneth Twyble	
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 FOREWARD

FOR THE YEAR ENDED 31 MARCH 2023

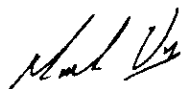
The Controlled Schools' Support Council (CSSC) is the sectoral support body for controlled schools which represent 49% of all schools in Northern Ireland, including Nursery Schools, Special Schools, Primary Schools, Secondary Schools, Grammar Schools, Integrated Schools and Irish Medium Schools. Controlled schools are open to all, welcoming children and young people of all faiths and none, richly diverse and inclusive, reflective of and embedded in the communities they serve.

This year, ongoing cuts to education funding have reinforced the need for CSSC to advocate for all controlled schools on matters specific to the sector. Engagement and collaboration with partners have been critical to the delivery of this area of work.

CSSC continues to focus on the need to promote trust and respect by nurturing a collective ethos, reflective of the sector's values and culture. Our officers work to empower controlled schools to serve their communities by enriching the lives of their children and young people. They have listened to the needs of controlled schools and striven to understand the specific challenges faced only by the controlled sector.

Through their efforts, CSSC officers have supported the drive for better outcomes for all pupils through the provision of high quality education, whilst highlighting the diversity and inclusivity of the controlled sector. The organisation has worked to ensure an enduring and valued role for controlled schools within a wider network of sustainable schools.

I would like to thank 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: 19th October 2023

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

CHIEF EXECUTIVE OFFICER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Over the past year, controlled schools have faced further significant reductions in the funding and services provided to them. These are due to unavoidable decisions made by the Department of Education (DE) in Northern Ireland (NI) as a consequence of budgetary decisions made by at Westminster. Alongside other education bodies, CSSC has publicly called for an answer as to why the lack of equity continues between the important funding commitments given to pupils elsewhere in the UK and the children and young people in NI.

We hear of and see the impact of these decisions directly from the leaders in the controlled schools that we support and represent, which include nursery schools, special schools, primary schools, secondary schools, grammar, integrated and Irish-medium schools.


As the sectoral support body for controlled schools, CSSC will continue to engage in this ongoing debate around underfunding of education in Northern Ireland and will focus on the need for equality and equity in relation to funding for children and young people in controlled schools.

Schools need effective budgets to deliver what is required for all children and not be dependent on short term projects or funding rounds. Schools should not be reaching out to charities to fund the basic needs of our children.

Controlled schools experience unique challenges as a result of being the only education sector for which the Education Authority (EA) performs the dual function of being both service provider and managing authority. This results in both a deficit in support and creates a conflict of interests, both highlighted in June 2022 through the publication of the Landscape Review of EA.

It is now over a year since this review raised these important issues which have significant consequences for the children and young people in our schools. These issues and the recommendations made remain largely unaddressed. CSSC continues to challenge DE and EA on these is calling for urgent action.

CSSC senior officers and Schools' Support Officers will continue to support school leaders as they work to prioritise the welfare of all pupils, teachers and their wider school communities. The sector is ideally placed to play a significant role in the future of Northern Ireland.



Mark Baker
Chief Executive

Date: 19th October 2023

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

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).

Objectives and activities of CSSC in 2022-23

In line with the existing objectives and activities, the Controlled Schools' Support Council (CSSC) continued 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 2021-22 the Chief Executive Officer had specifically identified and added the following areas of work:

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

Whilst this document reports on these existing objectives and activities, during 2022-23, CSSC updated the vision and strategic objectives for the organisation. These are listed below and will be reported on from 2023-24.

CSSC Ethos

The Controlled Schools' Support Council 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's vision

CSSC's vision is to empower controlled schools to serve their communities by enriching the lives of their children and young people.

CSSC's Strategic Objectives

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

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

The statement of financial activities for CSSC is set out on page 11.

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.

Advocacy

Provide a representational and advocacy role for controlled schools

- CSSC represented the interests of controlled schools on 155 projects boards, steering/reference groups and 256 project board meetings attended.
- CSSC submitted 6 responses to consultations impacting on controlled schools.
- 100% of consultations that SMT identified as relevant to the controlled sector were responded to
- 56 events for controlled schools were hosted by CSSC as part of the programme of work with 933 delegates attending and 191 individual schools represented.
- 96% of survey respondents felt that CSSC events were beneficial.
- 29% of CSSC school support was dedicated to advocacy issues.

Ethos

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

- Ethos and Leadership Programme launched in May 2022 to provide high quality professional support enabling school leaders to raise standards through professional inquiry and reflection.
 - 549 participants attended events
 - 56 controlled schools represented (11% of member schools)
- 215 school support engagements dedicated to ethos, including 210 on a 1:1 basis and five on a cluster advisory basis.
- A total of 180 coaching sessions delivered in controlled schools.
- 11 controlled schools were supported in ethos development and 7 whole school ethos development sessions were facilitated 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.
- 98% of schools which 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 which have a copy of the toolkit, said it had led to the school embodying ethos in its policies and procedures.
- 97% of attendees at ethos training sessions agreed that training will impact on their work practices.
- 19% of CSSC school support was dedicated to ethos.

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. 187 Governors participated.
- 3% of school support was dedicated to governance.

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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 a First Time Principals' event with 17 attendees from 12 controlled schools.
- Evaluation of shortlisted dissertations for the 2nd Award of Excellence in Educational Research was completed for research undertaken by Masters in Education students at Stranmillis University College.
- Erasmus+ Project included 28 controlled schools involved in 2 seven-day mobilities to visit international high performing education systems. This was followed by a reflection event 'Erasmus+ Collaborate, Disseminate, Celebrate'.
- Focus on ensuring school leaders were supported by a professional partner through a coaching/mentoring approach
- 31% 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.

- 198 consultation engagements with 144 individual schools were undertaken by CSSC to inform 30 responses to pre-publication and development proposal (DP) consultations which had potential to impact on controlled schools.
- 15% of registered controlled schools were potentially impacted by an area planning proposal and an average of 5 schools were consulted on each response.
- 38% of ministerial DP decisions on proposals involving or impacting on controlled schools reflected the position adopted by CSSC's response to DP.
- 100% of Ministerial DP decisions on proposals directly involving controlled schools reflected position adopted by CSSC's response to DP.
- 100% of controlled schools that were potentially impacted by an area planning proposal were contacted by CSSC.
- 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.
- 19% of school support was 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.
- Contributed to THRIVE strategic partnership to raise standards within the Newtownabbey area.
- Ongoing engagement with education partners across a range of forums.

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

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

FOR THE YEAR ENDED 31 MARCH 2023

- CSSC represented controlled schools on Department of Education (DE) Mainstreaming Shared Education Stakeholder Group. CSSC continued collaboration with Community Relations in Schools (CRIS).
- 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).

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 and included surveying controlled schools on issues relevant to the sector.

- 51 member schools attended the 2022 AGM in November.
 - The event was preceded by a series of 'membership conversations' during which 36 participants were grouped by phase.
 - One of the main takeaway themes from these focused on the need for CSSC and controlled schools to take actions to address the misconceptions of the controlled sector and to promote the inclusivity and diversity of controlled schools.
- Surveying of controlled schools
 - CSSC Membership Survey was completed by 200 controlled schools (June 2022)
 - A pre-AGM survey 'Challenging perceptions of the controlled sector' received 72 responses from controlled schools (November 2022)
- 2 Communications modules were developed and delivered as part of the Ethos and Leadership Programme

Key statistics include:

- Website
 - 28 news stories published on the CSSC website.
 - 80,128 website page views.
- Social media
 - 568 social media posts
 - 511 new social media followers.
 - CSSC Facebook account added to the organisations social media channels after feedback received from schools.
- 13 mass communication campaigns to stakeholders.
- 22 registered controlled schools featured in CSSC news articles.

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

Effective resource management and governance arrangements

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

- CSSC Strategy development.
- Range of CSSC policies developed and implemented.
- Management of CSSC budget and optimised use of financial resources.
- Completion of ongoing recruitment exercises.
- Quarterly risk reporting carried out.
- Outcome Based Accountability (OBA) reporting continued.
- Effective management and delivery of statutory and contractual obligations.
- In June 2022, Council meetings moved to a more efficient bi-monthly timetable.

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. 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.

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 2023

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>

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

(Appointed 1 September 2022)

Catherine Chambers

Emma Corry

Gillian Dunlop

Paula Leitch

Rosalind McFeeters

Darren Mornin

Heather Murray

John Anderson

Kenneth Twyble

Trevor Robinson

(Resigned 31 August 2022)

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Resigned

Trevor Robinson (with effect from 31 August 2022)

Elected

Michael Carville (with effect from 1 September 2022)

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 Governance, Audit and Finance Committee, reviews the financial reports to provide assurance to Council on the budget setting process and expenditure during the year, in ensuring that CSSC remains within the grant allocation and it reviews the risk register, on a quarterly basis, to provide assurance to Council that the CSSC risk management strategy, which is designed to minimise any potential identified risks, has been implemented.

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 to DE ensures that CSSC remains on target to deliver on its objectives. Council meets six times per year, every other month from January – June and September to December to consider a range of strategic issues.

There were substantive subcommittees at April 2022, the Education and Research Committee, and the Governance, Audit and Finance Committee.

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
Gillian Dunlop

The Governance, Audit and Finance Committee meets five times per year, usually the third Monday of every other month.

Members

Michael Carville (Chairperson)
Catherine Chambers
Paula Leitch
Peter Hamill
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.

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

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

FOR THE YEAR ENDED 31 MARCH 2023

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

Harbinson Mulholland were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees



Mark Orr KC

Trustees (Chair of the Council)

Date: 19th October 2023

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 2023 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 2023 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:

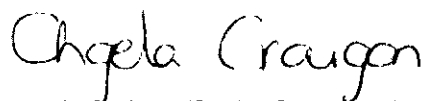
- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

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



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

Centrepont
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

19th October 2023

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
Income and endowments from:							
Donations and legacies	3	1,031,765	67,706	1,099,471	963,000	10,010	973,010
Investments	4	115	-	115	81	-	81
Other income	5	-	1,886	1,886	-	-	-
Total income		1,031,880	69,592	1,101,472	963,081	10,010	973,091
Expenditure on:							
Charitable activities	6	1,212,025	61,979	1,274,004	1,181,101	5,300	1,186,401
Net (outgoing)/incoming resources		(180,145)	7,613	(172,532)	(218,020)	4,710	(213,310)
Other recognised gains and losses							
Actuarial gain on defined benefit pension schemes		752,000	-	752,000	252,000	-	252,000
Net movement in funds		571,855	7,613	579,468	33,980	4,710	38,690
Fund balances at 1 April 2022		(616,095)	30,774	(585,321)	(650,075)	26,064	(624,011)
Fund balances at 31 March 2023		(44,240)	38,387	(5,853)	(616,095)	30,774	(585,321)

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 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	13	5,507		5,290	
Cash at bank and in hand		97,867		162,897	
		<u>103,374</u>		<u>168,187</u>	
Creditors: amounts falling due within one year	14	<u>(95,229)</u>		<u>(157,510)</u>	
Net current assets			8,145		10,677
Provisions for liabilities			<u>(13,998)</u>		<u>(595,998)</u>
Net liabilities			<u><u>(5,853)</u></u>		<u><u>(585,321)</u></u>
Income funds					
Restricted funds	17		38,387		30,774
Unrestricted funds			<u>(44,240)</u>		<u>(616,095)</u>
			<u><u>(5,853)</u></u>		<u><u>(585,321)</u></u>

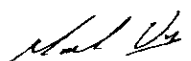
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 65 of the Charities Act (NI) 2008 .

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 19th October 2023



Mark Orr KC
Trustee

Company registration number NI619273

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	20		(65,145)		10,300
Investing activities					
Investment income received		115		81	
Net cash generated from investing activities			115		81
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(65,030)		10,381
Cash and cash equivalents at beginning of year			162,897		152,516
Cash and cash equivalents at end of year			<u>97,867</u>		<u>162,897</u>

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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 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 2023

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 2023

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 2023

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
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Government grants	1,031,765	67,706	1,099,471	963,000	10,010	973,010

4 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	115	81

5 Other income

	Restricted funds	Unrestricted funds
	2023 £	2022 £
Other income	1,886	-

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	Total 2023	Total 2022
	£	£
Staff costs	1,057,556	1,031,803
Depreciation and impairment	-	2,941
Promotion and advertising	186	2,200
Staff Training	6,419	1,276
Insurance	9,989	3,014
Travelling expenses	30,524	-
Rent	36,167	35,000
Service charges	11,363	5,857
Cleaning	3,909	3,909
Light and heat	9,582	6,338
Printing, postage and stationery	2,759	2,360
Telephone and fax	3,359	3,810
Legal and professional	6,118	15,244
Other administrative expenses	68,833	68,146
	<u>1,246,764</u>	<u>1,181,901</u>
Grant funding of activities (see note 7)	22,240	-
Share of governance costs (see note 8)	5,000	4,500
	<u>1,274,004</u>	<u>1,186,401</u>
Analysis by fund		
Unrestricted funds	1,212,025	1,181,101
Restricted funds	61,979	5,300
	<u>1,274,004</u>	<u>1,186,401</u>

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Grants payable

	Restricted funds 2023 £	Unrestricted funds 2023 £	Restricted funds 2022 £	Unrestricted funds 2022 £
Grants to individuals	22,240	-	-	-
	<u>22,240</u>	<u>-</u>	<u>-</u>	<u>-</u>

8 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Audit fees	-	5,000	5,000	4,500
	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>4,500</u>
Analysed between Charitable activities	-	5,000	5,000	4,500
	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>4,500</u>

Governance costs includes payments to the auditors of £5,000 (2022- £4,500) for audit fees.

9 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 (2022- Trustees were reimbursed £Nil).

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Directors	13	13
Employees	19	18
Total	<u>32</u>	<u>31</u>

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	690,572	641,005
Social security costs	66,454	60,546
Other pension costs	273,817	316,723
	<u>1,030,843</u>	<u>1,018,274</u>

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

	2023 Number	2022 Number
£60,001 to £70,000	2	-
£80,001 to £90,000	1	-
	<u>3</u>	<u>-</u>

11 Taxation

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

12 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 April 2022	18,870	12,564	31,434
At 31 March 2023	<u>18,870</u>	<u>12,564</u>	<u>31,434</u>
Depreciation and impairment			
At 1 April 2022	18,870	12,564	31,434
At 31 March 2023	<u>18,870</u>	<u>12,564</u>	<u>31,434</u>
Carrying amount			
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	1,897	1,897
Prepayments and accrued income	3,610	3,393
	<u>5,507</u>	<u>5,290</u>

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	24,953	21,186
Accruals and deferred income	70,276	136,324
	<u>95,229</u>	<u>157,510</u>

15 Provisions for liabilities

	Notes	2023 £	2022 £
Retirement benefit obligations	16	13,998	595,998
		<u>13,998</u>	<u>595,998</u>

16 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 £273,817 (2022 - £316,723).

Defined benefit schemes

Key assumptions

	2023 %	2022 %
Discount rate	4.6	2.7
Expected rate of increase of pensions in payment	2.6	2.9
Expected rate of salary increases	4.1	4.4
CPI Inflation	2.6	2.9
Proportion of employees opting for early retirement	<u>2.6</u>	<u>2.9</u>

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Retirement benefit schemes

(Continued)

Mortality assumptions

The assumed life expectations on retirement at age 65 are:

	2023 Years	2022 Years
Retiring today		
- Males	22.2	21.8
- Females	25.0	25.0
Retiring in 20 years		
- Males	23.2	23.2
- Females	26.0	26.4

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

	2023 £	2022 £
Present value of defined benefit obligations	1,640,000	1,827,000
Fair value of plan assets	(1,626,002)	(1,231,002)
Deficit in scheme	13,998	595,998

Movements in the present value of defined benefit obligations:

	2023 £
Liabilities at 1 April 2022	1,827,000
Current service cost	274,000
Benefits paid	(30,000)
Contributions from scheme members	43,000
Actuarial gains and losses	(524,000)
Interest cost	50,000
At 31 March 2023	1,640,000

THE CONTROLLED SCHOOLS' SUPPORT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Retirement benefit schemes

(Continued)

Movements in the fair value of plan assets.

	2023 £
Fair value of assets at 1 April 2022	1,231,002
Return on plan assets (excluding amounts included in net interest)	228,000
Benefits paid	(30,000)
Contributions by the employer	119,000
Contributions by scheme members	43,000
Other	35,000
At 31 March 2023	<u>1,626,002</u>

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

	2023 £	2022 £
Equity instruments	671,539	499,787
Property	170,730	134,179
Government Bonds	333,330	296,671
Corporate Bonds	43,902	22,158
Cash and better liquid assets	95,934	76,322
Multi asset credit	213,006	158,799
Other	97,561	43,085
	<u>1,626,002</u>	<u>1,231,001</u>

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		
	Balance at 1 April 2022	Incoming resources	Resources expended 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 2023

18 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Current assets/(liabilities)	8,145	-	8,145	10,677	-	10,677
Provisions and pensions	22,503	36,501	(13,998)	(626,772)	30,774	(595,998)
	<u>30,648</u>	<u>36,501</u>	<u>(5,853)</u>	<u>(616,095)</u>	<u>30,774</u>	<u>(585,321)</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

20 Cash generated from operations

	2023 £	2022 £
Surplus for the year	(172,532)	38,690
Adjustments for:		
Investment income recognised in statement of financial activities	(115)	(81)
Fair value gains and losses on investments	-	12,000
Depreciation and impairment of tangible fixed assets	-	2,941
Difference between pension charge and cash contributions	170,000	(48,226)
Movements in working capital:		
(Increase)/decrease in debtors	(217)	7,302
(Decrease)/increase in creditors	(62,281)	122,884
(Decrease) in deferred income	-	(125,210)
Cash (absorbed by)/generated from operations	<u>(65,145)</u>	<u>10,300</u>

21 Analysis of changes in net funds

The Charity had no debt during the year.