

**Registered Company Number : CS003626**

**Registered Charity Number : SC048713**

**REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**FOR**

**TIME FOR INCLUSIVE EDUCATION**

**TIME FOR INCLUSIVE EDUCATION**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**For the Year Ended 30 September 2020**

	Page
Report of the trustees	3 to 7
Independent Examiners Report	8
Statement of Financial Activities	9
Statement of Financial Position	10
Notes to the Financial Statements	11 to 13

## **TIME FOR INCLUSIVE EDUCATION**

### **REPORT OF THE TRUSTEES**

#### **For the Year Ended 31 September 2020**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees have adopted the provisions of the 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 Ireland (FRS102 effective 1 January 2015).

#### **Objectives and Activities**

The charity's objectives are to combat homophobia, biphobia, and transphobia in schools and communities with LGBT-inclusive education. In order to obtain these objectives, the charity delivers services with dedicated volunteers to raise awareness, embed LGBT-inclusive education, heighten knowledge, and foster good relations in order to tackle prejudice and bullying. The charity's purposes are 'the promotion of equality and diversity' and 'the advancement of education'. These purposes are achieved through the charity's core work, which includes:

- The provision of educational services
- The development of educational resources

The charity promotes, but not exclusively, its activities and delivery of operations to people within the defined 'Area of Benefit' who are lesbian, gay, bisexual and transgender people; their families, peers, teachers, educators and the wider community.

#### **Achievements and performance**

During the period under review, the charity; delivered school and community educational engagement services, developed new and distributed existing educational and curriculum support resources, developed and launched digital engagement opportunities including a streaming service and podcast, contributed to national policy development, and secured strong evaluative outcomes in the measurement of its core activities.

The charity more than doubled its engagement in the previous period, delivering 97 school and community educational engagement sessions (41 in 2018-19) across Scotland; consisting of 31 school sessions, 8 teacher training inputs, and 58 community awareness sessions. These sessions covered a range of topics, including; experiences and stories of LGBT people and allies, recognising and addressing prejudice-based bullying, LGBT history and equalities, understanding and challenging gender stereotypes, and the impact of hate crime amongst others.

The charity's work spanned across 12 local authority areas, and the executive's priority of engaging with schools and community groups in rural and remote areas, and those outwith the Central Belt, continued this period - with sessions delivered in the Highlands, Clackmannanshire, Perth and Kinross, and Argyll and Bute. All of the charity's services were delivered to schools and community groups free of charge.

Evaluative data collected from school pupils who participated in sessions found 93% had a stronger understanding of the impact of homophobic, biphobic, and transphobic bullying behaviour, while 69% would feel more confident to challenge such behaviour from fellow pupils, and 82% said that they would no longer use pejorative language such as "poof", "faggot", "tranny", "lesbo" and so on.

**TIME FOR INCLUSIVE EDUCATION**  
**REPORT OF THE TRUSTEES (continued)**  
**For the Year Ended 31 September 2020**

Moreover, 82% of pupils who reported having a negative opinion of LGBT people said that their perspective had changed positively after participating in the school sessions delivered by the charity.

In their own words, pupils who participated in the charity's sessions said that they had learned: "...it's ok to be LGBT, and you shouldn't be scared to tell anyone" (S1), "...it's ok for me to be a bi girl and things will get better" (S3), "...to not bottle things up" (S3), "...how your words can impact someone else" (S4), "...that using homophobic language can create a negative environment unintentionally" (S5)

The charity also increased its digital engagement in this period, launching a podcast and digital streaming service. The podcast, "TIE Talks" has amassed 3003 unique listeners, and the organisation has produced and published 17 episodes, covering topics such as the history of Section 28, homophobic bullying in schools, lesbian equality, the lives of historical LGBT figures, and reform of the Gender Recognition Act. Guests featured on the podcast included Professor Sharon Cowan, Mridul Wadhwa of Forth Valley Rape Crisis, Professor Ian Rivers, Aamer Anwar, feminist and women's rights campaigner Brenna Jessie, Tim Hopkins of Equality Network.

We are also pleased that the charity quickly responded to the onset of the COVID-19 pandemic and subsequent national lockdown in March 2020, by launching a bespoke digital streaming platform named "TIE Streams". The online sessions offered included regular mindfulness to support positive mental health and wellbeing during lockdown, community quizzes, online CPD opportunities, and awareness raising events. There were 35 hours of digital community engagement content streamed, and 1639 unique users participated in the sessions. The charity also partnered with Lanarkshire Rape Crisis Centre, Action on Prejudice and LEAP Sports Scotland to deliver online sessions to beneficiaries.

The charity's overall digital footprint increased this period, with a combined social media reach of 4.9 million, while the educational and curriculum resources provided by the charity were downloaded more than 47,000 times during this period, with the charity's website visited by users in more than 90 countries.

The charity also developed and published a research paper, compiled in a public report entitled *Online In Lockdown (2020)*, which highlighted the experiences of young people across Scotland over a 6 week period from April to June 2020 during the first national COVID-19 lockdown. This report revealed an increase in online bullying and online prejudice, and was widely covered across national media.

## **TIME FOR INCLUSIVE EDUCATION**

### **REPORT OF THE TRUSTEES (continued)**

#### **For the Year Ended 31 September 2020**

The dataset is the only one in the United Kingdom which explored the specific experiences of young people in online spaces during the lockdown period, and was used in the Scottish Government's CRWIA and EQIA on the reopening of schools.

We are delighted that the charity also won the "Public Service Award" at the 2020 Proud Scotland Awards for its activities during the period, and our Co-Founder Liam Stevenson was a finalist for the "Community Ally of the Year" award.

#### **Financial Review**

A deficit of £3,000 arose during the year. At the year-end £15,808 is carried forward. Of the funds carried forward there were no restricted funds being held.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds can be raised. This level of reserves has been maintained throughout the year for the charity's current expenditure levels, and Trustees are giving priority consideration to how the charity can increase its reserves in the next financial year.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that measures are in place to mitigate exposure to the major risks.

#### **Plans for the Future**

This year, the charity researched and developed frameworks for the production of new educational and curriculum resources to support the local implementation of LGBT-inclusive education within schools. This work is carried into the next period. The charity will continue to deliver its core services free of charge to school and community groups, and plans to increase its engagement with beneficiaries, and the services offered, into the next period.

The charity will continue to identify opportunities to grow its finances in order to upscale its core work and operations, with the intention of employing a small staff base to deliver the organisation's work-streams on a full time basis when practical. These efforts will continue into the next period. The charity intends to develop a new fundraising strategy to increase the number of regular donations to support operations. This work is carried into the next period.

#### **Structure, governance and management**

The charity is registered as a Scottish Charitable Incorporated Organisation, number SC048713. The charity was registered with the Office of the Scottish Charity Regulator (OSCR) in September 2018 and is governed by its constitution dated 21st September 2018, with activities and finances managed by the charity's Board of Trustees.

#### **Appointment of new trustees**

Trustees are either appointed by the board or by one of the organisations entitled to do so.

**TIME FOR INCLUSIVE EDUCATION**  
**REPORT OF THE TRUSTEES (continued)**  
**For the Year Ended 31 September 2020**

**REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Company Number  
CS003626

Registered Charity Number  
SC048713

**Principal address**

c/o Big Issue Invest  
Floor 3, 43 Bath Street  
Glasgow, G2 1HW

**Trustees**

Rhiannon Spear  
Aamer Anwar  
Liam Stevenson  
Tiffany Kane  
Jordan Daly  
Ian Rivers  
Kieran Daly

Chairperson  
Trustee  
Trustee and Key Management  
Trustee  
Trustee and Key Management  
Trustee  
Trustee

**Independent Examiner**

Paul McKendry FCCA  
Chartered Certified Accountant  
13 The Wynd  
Cumbernauld Village  
Glasgow  
G67 2ST

**Bankers**

Bank of Scotland  
PO Box 17235  
Edinburgh  
EH11 1YH

Trustees are appointed in accordance with the constitution, with the minimum number of three and not exceeding ten. None of the trustees have any beneficial interest in the company.

**TIME FOR INCLUSIVE EDUCATION**  
**REPORT OF THE TRUSTEES (continued)**  
**For the Year Ended 31 September 2020**

**Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Standards (UK GAAP).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that year.

In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in operation

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in the other jurisdictions.

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



.....

Rhiannon Spear - Chairperson

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TIME FOR INCLUSIVE EDUCATION**

I report on the accounts for the year ended 30 September 2020 set out on pages 9 to 10.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.


**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Charity Accounts Regulations have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Paul McKendry  
Chartered Certified Accountant

Date: .....16 December 2020.....



**TIME FOR INCLUSIVE EDUCATION**

**STATEMENT OF FINANCIAL ACTIVITIES**

**For the Year Ended 30 SEPTEMBER 2020**

	Note	<u>2020</u> £	<u>2019</u> £
<b>INCOME</b>			
Donations and fundraising	3	8,176	14,766
Grants received		-	10,000
Charitable activities		300	707
Others		<u>23</u>	<u>683</u>
Total		8,499	26,156
 <b>EXPENDITURE ON CHARITABLE ACTIVITIES</b>			
Payments relating to charitable activities	4	-	590
Share of support costs	5	11,499	6,758
Other charity expenses		<u>-</u>	<u>-</u>
Total		11,499	7,348
 <b>Excess of receipts over payments for the year</b>		 (3,000)	 18,808
 <b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		<u>18,808</u>	<u>-</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <b><u>15,808</u></b>	 <b><u>18,808</u></b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities

**TIME FOR INCLUSIVE EDUCATION**  
**STATEMENT OF FINANCIAL POSITION**  
**AT 30 SEPTEMBER 2020**

**BANK AND DEPOSIT BALANCES:**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Totals Funds</b>
Bank and deposit balances b/fwd at 30/09/19	9,102	9,706	18,808
(Deficit) or Surplus during the year	6,706	(9,706)	(3,000)
<b>Bank and deposit balances c/fwd at 30/09/20</b>	<b><u>15,808</u></b>	<b><u>-</u></b>	<b><u>15,808</u></b>

The accounts were approved by the board of trustees on 16 December 2020 and signed on its behalf by:



.....16 December 2020

R Spear  
 Trustee and Chairperson

## **TIME FOR INCLUSIVE EDUCATION**

### **NOTES TO THE FINANCIAL STATEMENTS** **For the Year Ended 31 SEPTEMBER 2020**

#### **1. Accounting Policies**

##### **Basis of preparing financial statements**

The financial statements of the charity, which is public benefit under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting applicable in the UK and Republic of Ireland (FRS 102 effective 1 January 2015). The financial statements have been prepared under the historical cost convention.

There were no items requiring adjustment nor were there material changes to the accounting policies being applied.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard in the UK and Republic of Ireland':

- The requirements of Section 7 Statement of Cash Flows
- The requirements of Section 3 Financial Statement Presentation paragraph
- The requirements of Section 11 Financial Instruments
- The requirements of Section 12 Other Financial Instruments

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has received the funds and the amount can be measured reliably. Turnover represents amounts receivable for goods and services provided in the normal course of business.

##### **Expenditure**

Expenditure is accounted for on a payments basis and has been classified under headings that aggregate the cost related to that category.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **2. Related Party Transactions**

There were no related party transactions for the year ended 30 September 2020 and none of the trustees (or any person connected with them) received any remuneration or benefits from the charity during the year

**TIME FOR INCLUSIVE EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**For the Year Ended 31 SEPTEMBER 2020**

**3. Donations and Legacies**

	<u>2020</u>	<u>2019</u>
	£	£
Donations and legacies	8,176	14,766
Grants received	-	10,000
Charitable activities	300	707
Others	<u>23</u>	<u>683</u>
<b>Totals</b>	<b><u>8,499</u></b>	<b><u>26,156</u></b>

**4. Charitable Activities**

	<u>2020</u>	<u>2019</u>
	£	£
Merchandise	-	476
Project Costs	<u>-</u>	<u>114</u>
	-	590
Share of Support Costs (see note 5 below)	<u>11,499</u>	<u>6,758</u>
<b>Totals</b>	<b><u>11,499</u></b>	<b><u>7,348</u></b>

**Analysed by Fund**

Unrestricted Fund	1,793	7,054
Restricted Fund	<u>9,706</u>	<u>294</u>
<b>Totals</b>	<b><u>11,499</u></b>	<b><u>7,348</u></b>

**5. Support Costs**

	<u>2020</u>	<u>2019</u>
	£	£
Rent and Rates	-	2,087
Educational Resources	7,833	1,119
Travel and Accommodation	1,501	2,384
Website and Email costs	804	403
Postage and Stationery	122	99
Advertising	334	-
Insurance	-	202
Legal and Professional	600	50
Training Materials and Events	182	221
Bank Fees and Charges	50	36
Sundry Expenses	<u>73</u>	<u>157</u>
<b>Total in relation to charitable activities</b>	<b><u>11,499</u></b>	<b><u>6,758</u></b>

**TIME FOR INCLUSIVE EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the Year Ended 31 SEPTEMBER 2020**

**6. Employees**

There were no employees during the year ended 30 September 2020.

**7. 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.

	<u>2020</u>	<u>2019</u>
	£	£
Postcode Lottery Grant	-	9,706
This grant was received to cover core costs.		

**8. Unrestricted Funds**

Unrestricted funds are income granted, donated or earned by the SCIO to be used at the discretion of the trustees to fund any activity, which is in furtherance of the charity's objectives.

	<u>2020</u>	<u>2019</u>
	£	£
Unrestricted Fund	15,808	9,102