

Company Registration No. 07762548 (England and Wales)

**THE BROOKSBANK SCHOOL SPORTS COLLEGE**  
**(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2021**



# **THE BROOKSBANK SCHOOL SPORTS COLLEGE**

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# THE BROOKSBANK SCHOOL SPORTS COLLEGE

## REFERENCE AND ADMINISTRATIVE DETAILS

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### Members

M Bain  
A Bryant  
G Newton

### Governors

P Allison  
M Bain (Chair of Governors)  
A Bryant  
L Furness  
A Taylor (Headteacher and Accounting Officer)  
J Blackburn  
C Porritt (Vice Chair of Governors)  
S Fawcett (resigned 31/12/2021)  
A Robinson  
N Marshall  
J Riley  
S Quarmby (appointed 02/11/2020)  
P Farrell (appointed 02/11/2020)  
M Sowerby (appointed 21/06/2021)

### Senior management team

- Headteacher

Andrew Taylor

- Senior Deputy Head

Debbie Shutter

- Deputy Head

Zandra Puddephatt

- Deputy Head

Bernard Tague (appointed 12/04/2021)

- Assistant Head (Attendance, Behaviour, AP & Welfare)

Damian Ball

- Assistant Head (Quality of Education)

Donna Clarke

- Assistant Head (Quality of Education)

Laura Farley

- Assistant Head (Quality of Education)

Jo Nutter

- Assistant Head (Director of 6<sup>th</sup> Form)

Dave Puddephatt

- Assistant Head (Data, Tracking & Assessment)

Noel Watkins

- Director of Finance & Resources

Richard O'Connell

- Assistant Head

Alex Wainhouse (temp ended 31/08/2021)

- Assistant Head (Director of Maths)

James Walker, (temp ended 31/08/2021)

### Clerk to the governors

D Tynan (resigned 31/08/2021)

Alison Richards (appointed 01/09/2021)

### Company registration number

07762548 (England and Wales)

### Registered office

Victoria Road  
Elland  
HX5 0QG

### Independent auditor

Hentons  
Northgate  
118 North Street  
Leeds  
LS2 7PN

# THE BROOKSBANK SCHOOL SPORTS COLLEGE

## REFERENCE AND ADMINISTRATIVE DETAILS

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### **Bankers**

Virgin Money  
14 Broadway  
Bradford  
BD1 1EZ

### **Solicitors**

Ramsdens Solicitors LLP  
Ramsdens  
Oakley House  
1 Hungerford Road, Edgerton  
Huddersfield  
HD3 3AL

# THE BROOKSBANK SCHOOL SPORTS COLLEGE

## GOVERNORS' REPORT

### *FOR THE YEAR ENDED 31 AUGUST 2021*

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The governors present their annual report together with the accounts and independent auditor's reports of the charitable company for the period 1 September 2020 to 31 August 2021. The annual report serves the purposes of both a trustees' report, and a directors' report under company law.

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

##### Constitution

The academy trust was incorporated on 5 September 2011 and opened as an academy on 1 October 2011 and is a company limited by guarantee and an exempt charity. The charitable company's memorandum and articles of association are the primary governing documents of the academy trust.

The governors act as the trustees for the charitable activities of The Brooksbank School Sports College and are also the directors of the Charitable Company for the purposes of company law. The Charitable Company is known as The Brooksbank School Sports College.

Details of the governors who served in the period, except as noted, are included in the Reference and Administrative Details on page 1.

##### Members' liability

Each member of the charitable company undertakes to contribute to the assets of the Company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10, for the debts and liabilities contracted before they cease to be a member.

##### Governors' indemnities

Governors benefit from indemnity insurance purchased at the Academy Trust's expense to cover the liability of the governors that, by virtue of any rule of law, would otherwise attach to them in respect of any negligence, default or breach of trust or breach of duty of which they may be guilty in relation to the Academy Trust. This insurance shall not extend to any claim arising from any act or omission which the governors knew to be a breach of trust or breach of duty or that was committed by the governors in reckless disregard to whether it was a breach of trust or breach of duty. This insurance shall not extend to the costs of any unsuccessful defence to a criminal prosecution brought against the governors in their capacity as directors of the Academy Trust. The Academy is part of the Department for Education's Risk Protection Arrangement and the limit of liability is £10,000,000 in this scheme.

##### Principal Activities

The principal activity is to advance for the public benefit by establishing, maintaining, carrying on, managing and developing a secondary school for students of different abilities between the ages of 11-19, offering a broad and balanced curriculum with an emphasis on sports.

# THE BROOKSBANK SCHOOL SPORTS COLLEGE

## GOVERNORS' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 AUGUST 2021*

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#### Method of recruitment and appointment or election of governors

On the academy conversion date, the trustees appointed all those governors that served the predecessor school to be governors of the newly formed academy. These governors were appointed on a term of office that would end when their original term at the predecessor school would have ended, thus ensuring a staggered re-election or replacement process.

The Academy Trust has the following governors as set out in its Articles of Association and funding agreement:

- up to 2 governors who are appointed by the trustees
- Up to 2 governors who are trustees
- up to 1 LA governor who are appointed by Calderdale MBC
- up to 2 parent governors who are elected by parents of registered pupils at the Academy
- up to 2 staff governors elected by the staff at the school
- up to 3 community governors who are appointed by the Governing Body
- the Headteacher who is treated for all purposes as being an ex-officio governor.

Governors are appointed for a four-year period, except that this time limit does not apply to the trustees or the Headteacher. Subject to remaining eligible to be a particular type of governor, any governor can be re-appointed or re-elected.

When appointing new governors, the Board of Governors gives consideration to the skills and experience mix of existing governors in order to ensure that the Board has the necessary skills to contribute fully to the Academy's development.

#### Policies and procedures adopted for the induction and training of governors

The Academy has a Governor Recruitment, Induction and Training Policy available from the Clerk to the Governors.

The training and induction provided for new governors will depend upon their existing experience but would always include a tour of the Academy and a chance to meet staff and students. All governors are provided with copies of policies, procedures, minutes, accounts, budgets, plans and other documents that they will need to undertake their role as governors. As there are normally only two or three new governors a year, induction tends to be done informally and is tailored specifically to the individual. Advantage is taken of specific courses offered by the Local Authority (LA) and other bodies. The Academy subscribes to the LA training package so that all governors have access to training.

# THE BROOKSBANK SCHOOL SPORTS COLLEGE

## GOVERNORS' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2021**

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### Organisational structure

The Full Governing Body normally meets twice each term as it is felt that all governors ought to receive reports and take part in resulting discussions on all aspects of the Academy's activities. The focus of each meeting alternates between curriculum & pastoral and finance & resources. The governors feel this system avoids much duplication and allows better discussion and decision-making. At the Annual General Meeting, the Board establishes an overall framework for the governance of the Academy and determines membership, terms of reference and procedures of committees and other groups. At half-termly meetings, it receives reports, including policies, for decision-making, approval, ratification or information. It monitors the activities of the committees through the minutes of their meetings. There is a separate Audit and Risk committee that meets three times per year and reports back to the Full Governing Body. The Board may from time to time establish working groups to perform specific tasks over a limited timescale.

The governors are responsible for setting general policy, adopting an annual plan and budget, approving the statutory accounts, monitoring the Academy by the use of budgets and other data, and making major decisions about the direction of the Academy, capital expenditure and staff appointments.

The trustees and Board of Governors have devolved responsibility for day-to-day management of the Academy to the Headteacher and Senior Leadership Team (SLT).

The Academy has a leadership structure which consists of the governors, the Headteacher, the Senior Leadership Team and Curriculum and Pastoral Leadership Teams. The aim of the leadership structure is to devolve responsibility and encourage involvement in decision making at all levels. There are also leadership roles within the wider non-teaching / support staff.

The SLT currently consists of the Headteacher, three Deputy Headteachers, six Assistant Headteachers, and the Director of Finance & Resources.

The SLT controls the Academy at an executive level, implementing the policies laid down by the governors and reporting back to them. The Headteacher, Director of Finance & Resources and Full Governing Body are responsible for the authorisation of spending within agreed budgets. A summary of this is in the Scheme of Delegation. Some spending control is devolved to budget holders, which must be authorised in line with the Scheme of Delegation. The Headteacher is responsible for the appointment of staff, though appointment panels for permanent teaching posts may include a governor (but specifically for leadership roles, e.g. Assistant head and above). Safer recruitment practices are always followed.

### Arrangements for setting pay and remuneration of key management personnel

#### Remuneration Policy

Governors are mindful of their responsibilities for remuneration of staff and, each year, approve a Pay Policy to guide this process. A Pay Committee meets once per year to consider the results of the performance management process for the Headteacher and staff and to decide upon remuneration levels using the principles within the Pay Policy. The Pay Policy itself is based upon the Model Pay Policy for Schools issued by Calderdale MBC each year that has already been agreed with unions prior to its release to schools. This, in turn, is based on the prevailing national School Teachers Pay and Conditions document where teachers are concerned. Decisions on remuneration by Governors are made following recommendations from the Headteacher and Senior Deputy who lead the performance Management process.

# THE BROOKSBANK SCHOOL SPORTS COLLEGE

## GOVERNORS' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2021

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#### Trade union facility time

##### *Relevant union officials*

Number of employees who were relevant union officials during the relevant period	2
Full-time equivalent employee number	1.8

##### *Percentage of time spent on facility time*

Percentage of time	Number of employees
0%	1
1%-50%	1
51%-99%	-
100%	-

##### *Percentage of pay bill spent on facility time*

Total cost of facility time	£637
Total pay bill	£8,661,591
Percentage of the total pay bill spent on facility time	0.01%

##### *Paid trade union activities*

Time spent on paid trade union activities as a percentage of total paid facility time hours	6.25%
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#### Related parties and other connected charities and organisations

The Academy has strong collaborative links with nine feeder primary schools, which form part of the The Brooksbank School Sports College Learning Community.

The Brooksbank School Sports College works closely with other sixth forms in the area in a collaborative scheme called Calderdale 6 to jointly provide courses so that a wider offer as possible can be made to students attending the schools in the scheme. This project has proved to be a huge success.

During 2020/21, the Academy has been working closely with Brighouse High School via a strategic learning partnership called The Valley Learning Partnership. The vision for this organisation is to provide collaborative services and support for partner schools in a similar way to the operation of a multi-academy trust but without the loss of autonomy or legal status of the schools involved. The Valley Learning Partnership was incorporated on 1st July 2019 with the Brooksbank School Sports College and the Brighouse High School as the founding members of the partnership.

There are no related parties that either control or significantly influence the decisions and operations of The Brooksbank School Sports College. There are no sponsors or formal Parent Teacher Associations associated with the Academy.

#### Engagement with employees (including disabled persons)

The school actively engage with employees via recognised unions as a forum for consulting with employees on and for providing information on matters of concerns to them.



# THE BROOKSBANK SCHOOL SPORTS COLLEGE

## GOVERNORS' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2021**

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### **Objectives and activities**

#### Objects and aims

The principal objective and activity of the Charitable Company is the operation of The Brooksbank School Sports College to provide free education and care for pupils of different abilities between the ages of 11 and 19. The Academy's specialism is sport, although there is no extra funding for this in the grant from central government.

The School Improvement Plan describes the school's vision to create an outstanding school based on a culture of aspiration, working hard and achievement.

#### Objectives, strategies and activities

The vision is to create an outstanding school based on a culture of aspiration working hard and achievement. Key priorities for the year 2021/22 are contained in the School Improvement Plan, which is available from the school. The expectations for staff are that:

- Staff will form, manage and lead positive relationships
- Possess the pedagogical knowledge to lead outstanding progress
- Know how to meet the needs of all learners and address any issues that have arisen from the pandemic
- Use data and assessment to enhance the learning of all

This School Improvement Plan, sets out the following intents:

### **Quality of Education**

- Embed the new curriculum model
- Develop a whole school approach to Literacy
- Implement the Evidence Based School Assessment System
- Ensure Quality Assurance actively supports curriculum development and focuses on student learning
- Develop intervention programmes for those identified below expected progress
- Embed the Cognitive Science informed approach to teaching and learning

### **Leadership and Management**

- Improve pedagogical knowledge to enhance teaching and assessment
- Ensure all staff benefit from improved work/life balance
- Increase opportunities for career development of staff and provide coaching / professional CPD to support this
- Provide comprehensive support and inhouse CPD for QA/analysis and The Brooksbank Principles of Effective Teaching
- Governor CPD on providing support and challenge to school

### **Behaviour and Attitudes**

- Ensure the 'Work Hard' element is central to our vision
- Embed the PBIS approach with all stakeholders
  - Reduce negative incidents
  - Support DA / PA students
  - Reduce exclusions
- Further development of our Alternative Provision for KS4 students and the introduction of a provision for KS3 students

### **Personal Development**

- Implement the whole school mental health strategy
- Work with the feeder primary schools to develop and improve transition links
- Ensure ALL students access extra-curricular activities
- Improve technical support and engagement to develop the blended learning strategy
- Broaden the knowledge and understanding of all issues around diversity, support and acceptance

# **THE BROOKSBANK SCHOOL SPORTS COLLEGE**

## **GOVERNORS' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 AUGUST 2021***

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### **6<sup>th</sup> Form**

- Improve the Quality of Education by ensuring whole - school strategies are implemented
- Strong focus on recruitment from current Year 11 cohort, along with creating an ethos of Brooksbank being a '7 year experience'
- Audit of curriculum provision on offer, including the potential Impact of the proposed T level qualifications
- Re-establish procedures and strong working practices around independent study lessons, Form Period and enrichment which were cancelled during the Pandemic.
- Early identification and intervention / support for under-achieving students due to the significant impact of Covid-19.

The first two of the above objectives are priorities highlighted in the November 2016 Ofsted report. These overall priorities remain in place and run alongside the Priority Business Plan being undertaken by SLT which addresses wider issues needing to be addressed.

# THE BROOKSBANK SCHOOL SPORTS COLLEGE

## GOVERNORS' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2021

#### Strategic report

#### Achievements and performance

The school continues to be oversubscribed and is full in every year group. At its October 2019 census, it had 1,767 pupils and 1,829 at its October 2020 census.

#### 2021 GCSE / P16 Examination Results Overview (Unvalidated)

##### Attainment/Progress 8 Summary

Measure	School (2018)	School (2019)	School (2020)	School (2021)	SISRA* (2021)
Avg. Attainment 8	46.73	46.67	48.76	48.56	51.11
Avg. Progress 8	-0.27	-0.42	-0.25	-0.26	+0.01

\*SISRA Collaborative Data in place of National Data uses approx. 200,00 results as a comparison nationally

##### Basics 9-5

Measure	School (2018)	School (2019)	School (2020)	School (2021)	SISRA (2021)
9-5 in English and Maths	43%	39%	46.1%	50.9%	51.7%

##### Basics 9-4

Measure	School (2018)	School (2019)	School (2020)	School (2021)	SISRA (2021)
9-4 in English and Maths	67%	67%	76.4%	70.0%	72.7%

##### EBacc Total Measure

Measure	School (2018)	School (2019)	School (2020)	School (2021)	SISRA (2021)
Students Entered for EBacc	18%	8%	2.5%	4.2%	36.4%
Achieving EBacc (Standard Pass)	13%	5%	1.8%	3.5%	27.6%
Achieving EBacc (Strong Pass)	8%	2%	1.1%	2.5%	19.7%

##### Post 16

Measure	School (2018)	School (2019)	School (2020)	School (2021)	National (2021)**
A Level Cohort	123	79	109	107	n/a
A Level Avg. Points per Entry	28.05	31.60	38.58	40.07	n/a
A Level Avg. Grade	C-	C	B=	B=	n/a
A Level Progress Score	-0.21	-0.06	n/a	n/a	n/a
Academic Cohort	123	79	109	110	n/a
Academic Avg. Points per Entry	28.21	31.77	38.66	40.32	n/a
Academic Avg. Grade	C-	C+	B=	B=	n/a
Academic Progress Score	-0.20	-0.05	n/a	n/a	n/a
App. General Cohort	n/a*	67	109	117	n/a
App. General Avg. Points per Entry	n/a*	31.52	36.25	39.71	n/a
App. General Avg. Grade	n/a*	Dist-	Dist=	Dist+	n/a
App. General Progress Score	n/a*	+0.12	n/a	n/a	n/a

\*Cohort did Applied General qualifications that did not count in performance tables.

\*\*There is no 2021 national data, and no 16-18 SISRA Collaborative data by which to make a comparison.

# THE BROOKSBANK SCHOOL SPORTS COLLEGE

## GOVERNORS' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2021

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#### Post 16 Level 2

Measure	School (2018)	School (2019)	School (2020)	School (2021)	National (2021)
English Progress Score	-0.25	+0.27	-	-	n/a
Maths Progress Score	+0.38	+0.15	-	-	n/a

#### Key Performance Indicators

The cancellation of national examinations due to the Covid-19 National Lockdown makes comparisons to national data and to previous years difficult once again. Where possible, we have compared student performance to national databases, such as the SISRA Collaborative Database. The 2021 database is slightly smaller than in 2020, representing the results of 198,805 students across 1092 schools (2020: 209,457 students across 1318 schools).

The approach to awarding student grades was different this year, with teachers awarding grades on the basis of rigorous assessments and procedures outlined by the Government / DFE / Exam boards and taken by students. In 2020, the awarded grades were a measure of the potential of a student, rather than a clearly demonstrated standard. Rigorous processes were once again at the heart of this approach, with review and moderation undertaken by the school throughout, at a class level within subject areas, at a departmental level and at a whole school level. This resulted in outcomes that represent the standards demonstrated by the Y11 and Y13 students.

The headline outcomes from 2021 represent an improvement in performance compared to the 2019 cohort. This is reasonable and was expected, given that the domains of the individual assessments taken by students this year were smaller than they would normally be in a formally examined year (such as 2019).

The governors are kept updated on key performance indicators throughout the year. There is an ever-changing picture in terms of relevant statistics and the school has decided to adopt targets relating to being in the top fifth of schools in the country from a results point of view. It monitors this by using Fisher Family Trust national examination data for Key Stages 3 / 4 and aiming to be in the top 20% for each subject. At Key Stage 5, the school monitors performance using the ALPS system, a national database for Post-16 qualifications. These systems for analysis are being assessed and adapted for 2021-2022 to allow a greater 'ongoing forensic' analysis of data.

#### Destinations data

Brooksbank is very proud that the vast majority of its Post-16 students left the school to go to their preferred next phase in their career. 67% (64% in 2020) secured university places with the percentage of Russell Group universities increasing again to a 23% (20% in 2020).

Similarly, Brooksbank is proud of the fact that all students went onto the destination of their choice after completing their Key Stage 4 examinations.

NEET figures remain very low for the school.

# **THE BROOKSBANK SCHOOL SPORTS COLLEGE**

## **GOVERNORS' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 AUGUST 2021**

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#### **Impact of Covid 19 control measures affected their activities**

Covid 19 continued to impact on the school. In line with DfE guidance the school put in place online learning and allocated DfE and school laptops to students in need to support remote learning. The most significant period of Covid 19 disruption was during January to March 2021 when the school was closed for most students, except for children of key workers. In March all students returned to the school for classroom-based lessons once the DfE and Government Covid 19 restrictions allowed for a return to school for all students.

Covid 19 has impacted on all our students. Teachers put in place significant and ability appropriate learning materials for students to undertake remotely from home during this period. These continue to be updated for students who may have to quarantine at any stage.

Staff were also during this time placed on 'rotas' which primarily kept them safe but also allowed for delivery of work to students who had returned to school during the summer term.

The school prepared Covid 19 risk assessments for a safe return to school. The risk assessments were prepared and quality assured by an experienced Health and Safety Officer who advises the LA and other educational settings. These risk assessments are on the school website. The risk assessments and control measures are reviewed on a regular basis by the school to ensure that they are appropriate and are minimising risks of Covid 19. The school is actively working with public health officials to respond to any Covid 19 cases affecting students or staff.

The school implemented a 'shadow' timetable, different to normal practices during 2020/21. This allowed for students to continue to receive a broad and balanced curriculum, being taught all the subjects they would usually. Timings of lessons were adapted as well as where students were taught. Year group bubbles were created and students remain in these and are restricted to specific classrooms / outside space to continue to mitigate risk and meet DfE/PHE guidance.

Timings of the school day were also adapted, with each year group having differing start, break, lunch and end of school times.

Trips, including those for exam subjects have been severely impacted on.

The school has accessed DfE catch up funding to target support for students whose progress has been impacted by Covid 19 related disruption. During August 2021 the school operated a summer school for students.

#### **Financial uncertainties regarding the academy trust's financial sustainability and consideration of going concern and the steps being taken to address these uncertainties**

The above impacted adversely financially on a number of areas of school income generating activity, the key ones being catering and lettings income. During this period staff in these areas had to be furloughed during January to March 2021 when the school was partly closed and lettings bookings were not possible. Staff salary payments were supported by the Government's furlough scheme during this period. Overall, the Academy has been able to mitigate the loss of income above in 2020/21 through use of the furlough scheme.

#### **Impact of the outbreak of the virus on staff, volunteers and beneficiaries and the implications for the academy trust's operations and activities for the coming year**

Covid 19 will continue to impact on the school's activities during 2021/22. For 2021/22, in line with National Guidance, schools will return to normal timetables and remove the use of year group bubbles and staggering the school start for differing year groups. The school has a Covid 19 outbreak management plan should the school experience increase in Covid 19 cases and need to introduce control measures to mitigate the risk of Covid 19 transmission in school. For planning purposes we have assumed that catering and lettings income levels based on being able to fully re-open these facilities during 2021/22.

# **THE BROOKSBANK SCHOOL SPORTS COLLEGE**

## **GOVERNORS' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 AUGUST 2021**

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#### **Impact of financial and operational effects of the virus and the control measures relating to the virus affected the principal risks and uncertainties facing the academy trust during the reporting period**

Covid 19 has directly impacted on the school's ability to deliver learning in school to its students during the period January to March 2021. During the year it has impacted on individual students and year group where positive cases or close contacts have been identified. The school have put in place online lessons for students who have to self-isolate at home.

Since September 2020 it has increased the risk to the school's finances, through lost income and also increases in costs related to Covid 19, including additional staff costs, cost of cover due to staff absence, additional costs of Covid 19 control measures such as additional cleaning materials and other equipment required.

#### **Impact on the academy trust's reserves policy, level of reserves and any change to funds set aside for future commitments**

The Governors have considered the level of reserves that are appropriate for future commitments and at this time do not consider that these amounts will be material. This will continue to be reviewed during 2021/22.

#### **Likely impact of the virus control measures and potential duration of the control measures on the future aims and activities of the academy trust**

The virus control measures will not result in a change to the academy's aims and key activities during 2021/22, although outbreaks may result in some Covid 19 control measures being re-introduced on a temporary basis that could impact on some activities such as school trips.

#### **Impact of the virus-related control measures on any wider network of which the academy trust is a part and how this affects the academy trust's operations**

Covid 19 has impacted on the 6<sup>th</sup> Form shared curriculum with Brighouse High School with no students being able to attend lessons in person during September 2020. In October the Director of 6<sup>th</sup> Form prepared a risk assessment to allow a limited number of students to attend shared curriculum lessons at Brooksbank, addressing the needs of the C6 agreement.

#### **Capital Investment**

Brooksbank was successful again in securing more funding from the Department for Education's Condition Improvement Fund for upgrading flat roofs with better insulation and work began on this project during the April 2021 and is ongoing as of September 2021. The cost these projects amounted to £277,000.

The school received DfE laptops during the year to be distributed to students most in need to support remote learning during the year. The value of these was £72,000.

Health and Safety related works including replacement of guttering and tarmacking areas outside A block were completed during the year at a cost of £51,000. The reception area was updated to improve the space by creating a meeting room for visitors and to redecorate the entry area to the school – cost of works £18,000.

#### **Apprenticeship Levy**

The school contributed £17,617 to the apprenticeship levy during the year.

# **THE BROOKSBANK SCHOOL SPORTS COLLEGE**

## **GOVERNORS' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 AUGUST 2021***

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### **Going Concern**

After making appropriate enquiries, the Governing Body has a reasonable expectation that the School has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues 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 Statement of Accounting Policies.

The formation of The Valley Learning Partnership does not change the legal status or autonomy of the Brooksbank School Sports College but is intended to bring many of the benefits associated with multi-academy

### **Financial review**

Most of the Academy's income is obtained from the Department for Education (DfE) via the Education Funding and Skills Agency (ESFA) in the form of recurrent grants, the use of which is restricted to particular purposes. The grants received from the DfE during the year ended 31 August 2021 and the associated expenditure are shown as Restricted Funds in the Statement of Financial Activities.

The Academy also receives grants for fixed assets from the DfE and are shown in the Statement of Financial Activities as restricted income in the Fixed Asset Fund. The Restricted Fixed Asset Fund balance is reduced by annual depreciation charges over the useful life of the assets concerned, as defined in the Academy's accounting policies.

During the year ended 31 August 2021, total expenditure of £11,402k (2019/20 £10,805k) was covered by recurrent grant funding from the DfE, together with other incoming resources of £11,132k (2019/20: £10,826k). The deficit for the year (before the adjustment for the movement in the pension provision) was £271k (2019/20 £22k).

At 31 August 2021 the net book value of fixed assets was £15m and movements in tangible fixed assets are shown in note 12 to the financial statements. The assets were used exclusively for providing education and the associated support services to the students of the Academy.

The land, buildings and other assets were transferred to the Academy upon conversion. Land and buildings were professionally valued on 1st October 2011 at £13,028,362. Other assets have been included in the financial statements at a best estimate, taking into account purchase price and remaining useful lives.

The Academy has taken on the deficit in the Local Government Pension Scheme in respect of its support staff transferred on conversion. The deficit is incorporated within the Statement of Financial Activity with details in Note 19 to the financial statements.

# **THE BROOKSBANK SCHOOL SPORTS COLLEGE**

## **GOVERNORS' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 AUGUST 2021***

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### **Financial and Risk Management Objectives and Policies**

The Academy has agreed a Risk Management Strategy and a Risk Register. These have been discussed by governors and include the financial risks to the Academy. The register are constantly reviewed in light of any new information.

The governors have assessed the major risks to which the Academy is exposed, in particular those relating to its finances, teaching, facilities and other operational areas. The governors have implemented a number of systems to assess and minimise those risks, including internal controls described elsewhere. Where significant financial risk still remains they have ensured they have adequate insurance cover.

Whilst the Academy is over-subscribed, risks to revenue funding from a falling roll are small. However, the freeze on the Government's overall education budget and increasing employment and premises costs mean that budgets will be increasingly tight in coming years. The Academy has been modelling these risks with three financial projections during the year and incorporated the findings into strategic planning.

The governors examine the financial health formally every term, reviewing performance against budgets and overall expenditure by means of regular update reports at all Full Governing Body and monthly reports to the Chair of Governors and Headteacher.

At the year end, the Academy had no significant liabilities arising from trade creditors or debtors where there would be a significant effect on liquidity.

The Governing Body recognises that the defined benefit scheme deficit (Local Government Pension Scheme), which is set out in Note 19 to the financial statements, represents a significant potential liability. However, as the Governors consider that the Academy is able to meet its known annual contribution commitments for the foreseeable future, this risk from this liability is minimised. Readers should also note that Parliament has agreed, at the request of the Secretary of State for Education, to a guarantee that, in the event of academy closure, outstanding local government pension scheme liabilities would be met by the Department for Education. The guarantee came into force on 18 July 2013.



# THE BROOKSBANK SCHOOL SPORTS COLLEGE

## GOVERNORS' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2021

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#### Reserves policy

The governors review the reserve levels of the Academy on a regular basis. This review encompasses the nature of income and expenditure streams, the need to match income with commitments and the nature of reserves. The governors take into consideration the future plans of the Academy, the uncertainty over future income streams and other key risks identified during the risk review.

The Governors have determined that the appropriate level of free cash reserves should be approximately £500,000. The reason for this is to provide sufficient working capital to cover delays between spending and receipt of grants and to provide a cushion to deal with unexpected emergencies such as urgent maintenance. The Academy's current level of reserves (total funds less the amount held in fixed assets and restricted funds) is £661k (2019/20: £643k), of which all are free reserves.

#### Investment policy

Governors are committed to ensuring that all funds under their control are managed in such a way as to maximise return whilst minimising risk. Any cash not required for operating expenses may be placed on deposit at the most favourable rate available from providers covered by the Financial Services Compensation Scheme. Day-to-day management of the surplus funds is delegated to the Headteacher and Director of Finance & Resources within strict guidelines approved by the Governing Body.

#### Principal risks and uncertainties

The principal risks and uncertainties facing the Academy are as follows:

Covid 19 – this continues to impact on the operation of the school. Covid 19 has impacted on school operations during the year. Contingency plans are in place for remote learning should students be required to self-isolate. In addition, there is a risk that Covid 19 impacts on finances through reduction in income levels during 2021/22. Senior leadership will continue to monitor this and take action to mitigate the impact of falls in income where possible.

Financial - the Academy has considerable reliance on continued Government funding through the EFA. In the last year 95% of the Academy's incoming resources was ultimately Government funded and whilst this level is expected to continue, there is no assurance that Government policy or practice will remain the same or that public funding will continue at the same levels or on the same terms.

Failures in governance and/or management - the risk in this area arises from potential failure to effectively manage the Academy's finances, internal controls, compliance with regulations and legislation, statutory returns, etc. The governors continue to review and ensure that appropriate measures are in place to mitigate these risks.

Reputational - the continuing success of the Academy is dependent on continuing to attract applicants in sufficient numbers by maintaining the highest educational standards. To mitigate this risk, governors ensure that student success and achievement are closely monitored and reviewed.

Safeguarding and child protection - the governors continue to ensure that the highest standards are maintained in the areas of selection and monitoring of staff, the operation of child protection policies and procedures, health & safety and discipline.

Staffing - the success of the Academy is reliant on the quality of its staff and so the governors monitor and review policies and procedures to ensure continued development and training of staff as well as ensuring there is clear succession planning.

Fraud and mismanagement of funds. The Academy has appointed an internal auditor to carry out checks on financial systems and records as required by the Academy Financial Handbook. All finance staff receive training to keep them up to date with financial practice requirements and develop their skills in this area.

# THE BROOKSBANK SCHOOL SPORTS COLLEGE

## GOVERNORS' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2021**

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The Academy has continued to strengthen its risk management process throughout the year by improving the process and ensuring staff awareness. A risk register is maintained and reviewed and updated on a regular basis.

### **Plans for future periods**

The Brooksbank School Sports College will continue to strive to provide outstanding education and improve the levels of performance of its pupils at all levels. The Brooksbank School Sports College will also continue to aim to attract high quality teachers and support staff in order to deliver its objectives. The Brooksbank School Sports College will continue to work with partner schools to improve the educational opportunities for students in the wider community and also continue to investigate multi-academy trust options or their equivalent.

Full details of our plans for the future are given in our School Improvement Plan, available from the school.

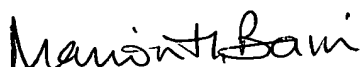
### **Auditor**

In so far as the governors are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the governors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Hentons have been appointed as the Academy's Auditors at the AGM in September 2021.

The trustees' report, incorporating a strategic report, was approved by order of the governing body, as the company directors, on 8 December 2021 and signed on its behalf by:



M Bain

**Chair of Governors**

**Date:** 10/12/21

# THE BROOKSBANK SCHOOL SPORTS COLLEGE

## GOVERNANCE STATEMENT

**FOR THE YEAR ENDED 31 AUGUST 2021**

### Scope of responsibility

As governors we acknowledge we have overall responsibility for ensuring that The Brooksbank School Sports College has an effective and appropriate system of control, financial and otherwise. However, such a system is designed to manage rather than eliminate the risk of failure to achieve business objectives, and can provide only reasonable and not absolute assurance against material misstatement or loss.

As trustees, we have reviewed and taken account of the guidance in DfE's Governance Handbook and competency framework for governance.

The Governing Body has delegated the day-to-day responsibility to the Headteacher, as Accounting Officer, for ensuring financial controls conform with the requirements of both propriety and good financial management and in accordance with the requirements and responsibilities assigned to it in the funding agreement between The Brooksbank School Sports College and the Secretary of State for Education. They are also responsible for reporting to the Governing Body any material weaknesses or breakdowns in internal control.

### Governance

The information on governance included here supplements that described in the Governors' Report and in the Statement of Governors' Responsibilities. The full governing body has formally met seven times during the year. Attendance during the year at meetings of the governing body was as follows:

Governor type	Name	(meetings attended / out of a possible number)
Trustee	Anne Bryant	4/7
Trustee	Marion Bain	7/7
Headteacher	Andrew Taylor	7/7
Teacher	Morgan Sowerby	1/1
Teacher	Sarah Fawcett	1/2
Support staff	Jayne Riley	5/6
Trust Appointment	Christopher Porritt	7/7
Trust Appointment	Penny Allison	7/7
Co-opted	Adrian Robinson	6/7
Co-opted	Linda Furness	4/7
Co-opted	Nicola Marshall	5/7
Local Authority	Jane Blackburn	7/7
Parent	Sandra Quarmby	6/6
Parent	Paul Farrell	4/6

### Review of value for money

As accounting officer, the Headteacher has responsibility for ensuring that the academy trust delivers good value in the use of public resources. The accounting officer understands that value for money refers to the educational and wider societal outcomes achieved in return for the taxpayer resources received. The accounting officer considers how the academy trust's use of its resources has provided good value for money during each academic year, and reports to the governing body where value for money can be improved, including the use of benchmarking data where appropriate.

# THE BROOKSBANK SCHOOL SPORTS COLLEGE

## GOVERNANCE STATEMENT (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2021**

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The accounting officer for the academy trust has delivered improved value for money during the year by undertaking a finance and curriculum review which resulted a restructure of the teaching organisation structure and level of resources allocated across curriculum areas.

The school has also reviewed its costs for Facilities and Cleaning via a competitive tendering process to ascertain comparison of in-house provision costs vs externally provided services.

### **The purpose of the system of internal control**

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives. It can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to:

- identify and prioritise the risks to the achievement of Academy Trust policies, aims and objectives
- to evaluate the likelihood of those risks being realised and the impact should they be realised
- to manage them efficiently, effectively and economically

The system of internal control has been in place in The Brooksbank School Sports College for the period ended 31 August 2021 and up to the date of approval of the annual report and financial statements.

### **Capacity to handle risk**

The Governing Body has reviewed the key risks to which the Academy Trust is exposed together with the operating, financial and compliance controls that have been implemented to mitigate those risks. The Governing Body is of the view that there is a formal ongoing process for identifying, evaluating and managing the Academy Trust's significant risks that has been in place for the period ending 31 August 2021 and up to the date of approval of the annual report and financial statements. This process is regularly reviewed by the Governing Body.

### **The Risk and Control Framework**

The Academy Trust's system of internal financial control is based on a framework of regular management information and administrative procedures including the segregation of duties and a system of delegation and accountability. In particular, it includes:

- comprehensive budgeting and monitoring systems with an annual budget and periodic financial reports which are reviewed and agreed by the Governing Body
- regular reviews by the Governing Body of reports which indicate financial performance against the forecasts and of major purchase plans, capital works and expenditure programmes
- setting targets to measure performance
- clearly defined purchasing (asset purchase or capital investment) guidelines
- delegation of authority and segregation of duties
- identification and management of risks

The Governing Body has considered the need for a specific internal audit function. Due to changes in the regulations, governors appointed the Local Authority Internal Audit Service to carry out the role of Responsible Officer. An agreed programme of work was carried out and findings reported to the Governing Body. No material control issues arising as a result of this work have been identified.

### **Internal Audit Review**

The role of internal audit is carried out by the Internal Audit Service of Calderdale MBC.

# THE BROOKSBANK SCHOOL SPORTS COLLEGE

## GOVERNANCE STATEMENT (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2021**

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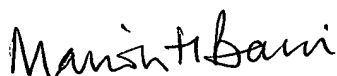
### **Review of effectiveness**

As accounting officer, the headteacher has responsibility for reviewing the effectiveness of the system of internal control. During the year in question the review has been informed by:

- the work of the responsible officer;
- the work of the external auditor;
- the financial management and governance self-assessment process;
- the work of the Academy's Director of Finance & Resources who has responsibility for the development and maintenance of the internal control framework.

The accounting officer has been advised of the implications of the result of the review of the system of internal control by the and a plan to address weaknesses and ensure continuous improvement of the system is in place.

Approved by order of the governing body on 8 December 2021 and signed on its behalf by:



M Bain  
Chair of Governors



Andrew Taylor  
Headteacher and Accounting Officer

# **THE BROOKSBANK SCHOOL SPORTS COLLEGE**

## **STATEMENT OF REGULARITY, PROPRIETY AND COMPLIANCE**

***FOR THE YEAR ENDED 31 AUGUST 2021***

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As Accounting Officer of The Brooksbank School Sports College (in post from September 1<sup>st</sup> 2020), I have considered my responsibility to notify the Academy Trust's Governing Body and the Education and Skills Funding Agency (ESFA) of material irregularity, impropriety and non-compliance with ESFA terms and conditions of funding under the funding agreement in place between the Academy Trust and the Secretary of State. As part of my consideration, I have had due regard to the requirements of the Academies Financial

To the best of my knowledge, I confirm that I and the academy trust's governing body are able to identify any material irregular or improper use of funds by the academy trust, or material non-compliance with the terms and conditions of funding under the academy trust's funding agreement and the Academies Financial Handbook

To the best of my knowledge, I confirm that no instances of material irregularity, impropriety or funding non-compliance have been discovered to date. If any instances are identified after the date of this statement, these will be notified to the board of trustees and ESFA.



Andrew Taylor  
**Accounting Officer**

8 December 2021

# THE BROOKSBANK SCHOOL SPORTS COLLEGE

## STATEMENT OF GOVERNORS' RESPONSIBILITIES

**FOR THE YEAR ENDED 31 AUGUST 2021**

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The Governors (who act as trustees for charitable activities of The Brooksbank School Sports College and are also the directors of the Charitable Company for the purposes of company law) are responsible for preparing the governors' report and the financial statements in accordance with the Annual Accounts Requirements issued by the Education and Skills Funding Agency, United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the governors to prepare financial statements for each financial year. Under company law the governors 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 Charitable Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the governors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 and the Academies Accounts Direction 2020 to 2021;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The governors are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Company's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The governors are responsible for ensuring that, in its conduct and operation, the charitable company applies financial and other controls, which conform with the requirements both of propriety and of good financial management. They are also responsible for ensuring grants received from the ESFA/DfE have been applied for the purposes intended.

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

Approved by order of the governing body on 8 December 2021 and signed on its behalf by:



M Bain  
Chair of Governors

# THE BROOKSBANK SCHOOL SPORTS COLLEGE

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BROOKSBANK SCHOOL SPORTS COLLEGE

**FOR THE YEAR ENDED 31 AUGUST 2021**

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We have audited the accounts of The Brooksbank School Sports College for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the Notes to the accounts, 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 Standard, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice), the Charities SORP 2015 and the Academies Accounts Direction 2020 to 2021 issued by the Education & Skills Funding Agency.

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2021 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
- have been properly prepared in accordance with the requirements of the Companies Act 2006; and
- have been prepared in accordance with the Charities SORP and the Academies Accounts Direction 2020 to 2021.

### **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 accounts' section of our report. We are independent of the academy trust in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our 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 where:

- the governors' use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the governors have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the academy trust'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 accounts are authorised for.

### **Other information**

The governors are responsible for the other information, which comprises the information included in the annual report other than the accounts and our auditor's report thereon. Our opinion on the accounts 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 accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 accounts 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 BROOKSBANK SCHOOL SPORTS COLLEGE

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BROOKSBANK SCHOOL SPORTS COLLEGE (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2021**

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### **Opinions 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 governors' report including the incorporated strategic report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the governors' report including the incorporated strategic report have been prepared in accordance with the applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the academy trust and its environment obtained in the course of the audit, we have not identified material misstatements in the governors' report, including the incorporated strategic report.

We have nothing to report in respect of the following matters in relation to which the 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 accounts are not in agreement with the accounting records and returns; or
- certain disclosures of governors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of governors**

As explained more fully in the Statement of Governors' responsibilities, the governors are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the governors determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the governors are responsible for assessing the academy trust'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 governors either intend to liquidate the charitable company, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the accounts**

Our objectives are to obtain reasonable assurance about whether the accounts 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 accounts.

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

# THE BROOKSBANK SCHOOL SPORTS COLLEGE

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BROOKSBANK SCHOOL SPORTS COLLEGE (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2021**

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### Use of our report

This report is made solely to the academy trust'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 academy trust's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the academy trust and the academy trust's members as a body, for our audit work for this report or for the opinions we have formed.

*Henton & Co LLP*

Ian Peter Hart BA BFP FCA (Senior Statutory Auditor)  
For and on behalf of Hentons

20 December 2021

Chartered Accounts  
Henton & Co LLP  
118 North Street  
Leeds  
LS2 7PN

# **THE BROOKSBANK SCHOOL SPORTS COLLEGE**

## **INDEPENDENT REPORTING ACCOUNTANT'S ASSURANCE REPORT ON THE REGULARITY TO THE GOVERNING BODY OF THE BROOKSBANK SCHOOL SPORTS COLLEGE**

***FOR THE YEAR ENDED 31 AUGUST 2021***

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In accordance with the terms of our engagement letter dated 8 September 2016 and further to the requirements of the Education & Skills Funding Agency (ESFA) as included in the Academies Accounts Direction 2020 to 2021, we have carried out an engagement to obtain limited assurance about whether the expenditure disbursed and income received by The Brooksbank School Sports College during the period 1 September 2020 to 31 August 2021 have been applied to the purposes identified by Parliament and the financial transactions conform to the authorities which govern them.

This report is made solely to The Brooksbank School Sports College and ESFA in accordance with the terms of our engagement letter. Our work has been undertaken so that we might state to The Brooksbank School Sports College and ESFA those matters we are required to state in a 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 Brooksbank School Sports College and ESFA for our work for this report or for the conclusions we have formed.

### **Respective responsibilities of The Brooksbank School Sports College's accounting officer and the reporting accountant.**

The accounting officer is responsible, under the requirements of The Brooksbank School Sports College's funding agreement with the Secretary of State for Education dated 23 September 2011 and the Academies Financial Handbook, extant from 1 September 2018, for ensuring that expenditure disbursed, and income received is applied for the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

Our responsibilities for this engagement are established in the United Kingdom by our profession's ethical guidance and are to obtain limited assurance and report in accordance with our engagement letter and the requirements of the Academies Accounts Direction 2020 to 2021. We report to you whether anything has come to our attention in carrying out our work which suggests that in all material respects, expenditure disbursed, and income received during the period 1 September 2020 to 31 August 2021 have not been applied to purposes intended by Parliament or that the financial transactions do not confirm to the authorities which govern them.

### **Approach**

We conducted our engagement in accordance with the Academies Accounts Direction 2020 to 2021 issued by ESFA. We performed a limited assurance engagement as defined in our engagement letter.

The objective of a limited assurance engagement is to perform such procedures as to obtain information and explanations in order to provide us with sufficient appropriate evidence to express a negative conclusion on regularity.

A limited assurance engagement is more limited in scope than a reasonable assurance engagement and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in a reasonable assurance engagement. Accordingly, we do not express a positive.

Our engagement includes examination, on a test basis, of evidence relevant to the regularity and propriety of the academy trust's income and expenditure.

# THE BROOKSBANK SCHOOL SPORTS COLLEGE

## INDEPENDENT REPORTING ACCOUNTANT'S ASSURANCE REPORT ON THE REGULARITY TO THE GOVERNING BODY OF THE BROOKSBANK SCHOOL SPORTS COLLEGE (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2021**

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The work undertaken to draw to our conclusion includes:

- consideration of the evidence supporting the accounting officers statement on regularity, propriety and compliance which may include review and corroboration of the most recent Financial Management and Governance Evaluation or equivalent;
- evaluation of the general control environment of the academy, extending the procedures required for financial statement to include regularity;
- assessment and testing of a sample of the specific control activities over regularity of a particular activity;
- when performing sample testing of expenditure, considering whether the activity is permissible within the academy's framework of authorities.

### Conclusions

In the course of our work, nothing has come to our attention which suggests that in all material respects the expenditure disbursed and income received during the period 1 September 2020 to 31 August 2021 has not been applied to purposes intended by Parliament and the financial transactions do not conform to the authorities which govern them.

*Henton & Co LLP*

### Reporting Accountant

Ian Peter Hart BA BFP FCA

Senior Statutory Auditor for and on behalf of Henton & Co LLP

Henton & Co LLP

118 North Street

Leeds

LS2 7PN

Date: 20 December 2021

**THE BROOKSBANK SCHOOL SPORTS COLLEGE**

**STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 AUGUST 2021**

	Note	Unrestricted Funds £	Restricted General Funds £	Restricted Fixed Asset Funds £	Total 2021 £	Total 2020 £
<b>Income</b>						
Donations & capital grants	3	35,807	-	-	35,807	627,397
Other Trading activities	4	599,917	-	-	599,917	531,810
Investment income	5	-	-	-	-	6,213
Charitable activities:						
Funding for the Academy's educational operations	6	29,937	10,136,774	329,432	10,496,143	9,539,623
Other income	4a	-	-	-	-	121,059
<b>Total income</b>		<b>665,661</b>	<b>10,136,774</b>	<b>329,432</b>	<b>11,131,867</b>	<b>10,826,102</b>
<b>Expenditure</b>						
Cost of generating funds:						
Raising Funds	7	121,850	-	-	121,850	115,796
Charitable activities:						
Academy's educational operations	8	525,825	10,340,399	414,322	11,280,546	10,688,660
<b>Total Expenditure</b>		<b>647,675</b>	<b>10,340,399</b>	<b>414,322</b>	<b>11,402,396</b>	<b>10,804,456</b>
<b>Net income/(expenditure) before transfers</b>		<b>17,986</b>	<b>(203,625)</b>	<b>(84,890)</b>	<b>(270,529)</b>	<b>21,646</b>
<b>Transfers</b>						
Gross transfers between funds	17	-	(251,816)	251,816	-	-
<b>Net income/(expenditure) for the year</b>		<b>17,986</b>	<b>(455,441)</b>	<b>166,926</b>	<b>(270,529)</b>	<b>21,646</b>
<b>Other recognised gains and losses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Actuarial (losses)/ gains on defined benefit pension schemes	17, 24	-	340,000	-	340,000	(1,122,000)
<b>Net movement in funds</b>		<b>17,986</b>	<b>(115,441)</b>	<b>166,926</b>	<b>69,471</b>	<b>(1,100,354)</b>
<b>Reconciliation of funds</b>						
Total funds brought forward at 1st September 2020	17	642,834	(4,582,000)	15,379,731	11,440,565	12,540,919
<b>Total funds carried forward at 31 August 2021</b>		<b>660,820</b>	<b>(4,697,441)</b>	<b>15,546,657</b>	<b>11,510,036</b>	<b>11,440,565</b>

All of the Academy's activities derive from continuing operations during the financial period.  
The Academy has no recognised gains or losses other than those reported above.

**THE BROOKSBANK SCHOOL SPORTS COLLEGE**

**BALANCE SHEET AS AT 31 AUGUST 2021**

Company Number: 07762548

	Notes	2021 £	2021 £	2020 £	2020 £
<b>Fixed assets</b>					
Tangible assets	12		15,196,601		15,165,077
<b>Total fixed assets</b>			<b>15,196,601</b>		<b>15,165,077</b>
<b>Current assets</b>					
Stock	13	4,618		4,176	
Debtors	14	336,994		663,630	
Cash at bank and in hand		1,316,842		898,105	
		<b>1,658,454</b>		<b>1,565,911</b>	
<b>Liabilities:</b>					
<b>Creditors: Amounts falling due within one year</b>	15	(508,019)		(708,423)	
<b>Net current assets</b>			<b>1,150,435</b>		<b>857,488</b>
<b>Total assets less current liabilities</b>			<b>16,347,036</b>		<b>16,022,565</b>
<b>Net assets excluding pension liability</b>			<b>16,347,036</b>		<b>16,022,565</b>
Pension scheme liability	24		(4,837,000)		(4,582,000)
<b>Net assets including pension liability</b>			<b>11,510,036</b>		<b>11,440,565</b>
<b>Funds of the academy:</b>					
<b>Restricted funds</b>					
. Fixed asset fund(s)	17		15,546,657		15,379,731
. General fund(s)	17		139,559		-
. Pension Reserve	17		(4,837,000)		(4,582,000)
<b>Total restricted funds</b>			<b>10,849,216</b>		<b>10,797,731</b>
<b>Unrestricted funds</b>					
. General fund(s)	17		660,820		642,834
<b>Total unrestricted funds</b>			<b>660,820</b>		<b>642,834</b>
<b>Total Funds</b>			<b>11,510,036</b>		<b>11,440,565</b>

The financial statements on pages 27 to 43 were approved by the Governors, and authorised for issue on 8 December 2021 and signed on their behalf by:

*Marion Bain*

M Bain  
Chair

**THE BROOKSBANK SCHOOL SPORTS COLLEGE**

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 AUGUST 2021**

	Notes	2021		2020	
		£	£	£	£
<b>Cash flow from operating activities</b>					
Net cash (used in)/ provided by operating activities	20		535,151		474,480
<b>Cash flow from investing activities</b>					
Interest received		-		6,213	
Purchase of tangible fixed assets		(500,035)		(1,333,670)	
Capital grants from DFE/EFA		329,433		183,756	
Partial asset disposal		54,188		-	
			(116,414)		(1,143,701)
<b>Change in cash and cash equivalents in the year</b>			<b>418,736</b>		<b>(669,221)</b>
 Cash and cash equivalents at the beginning of the year			<b>898,105</b>		<b>1,567,325</b>
Cash and cash equivalents at the end of the year			<b>1,316,841</b>		<b>898,105</b>

# THE BROOKSBANK SCHOOL SPORTS COLLEGE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

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### 1 Accounting policies

#### Company information

The Brooksbank School Sports College is a charitable company limited by guarantee (company number 07762548). The registered office is Victoria Road, Elland, West Yorkshire, HX5 0QG.

#### Basis of preparation

The accounts of the academy trust, which is a public benefit under FRS 102, have been prepared under the historical cost convention in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS ), *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 Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Academies Accounts Direction 2020 to 2021 issued by ESFA, the Charities Act 2011 and the Companies Act 2006. The School is a Public Benefit Entity as defined by FRS 102.

#### Going concern

The governors assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charitable company to continue as a going concern. The governors make this assessment in respect of a period of at least one year from the date of authorisation for issue of the accounts and have concluded that the academy trust has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the academy trust's ability to continue as a going concern. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

#### Income

All incoming resources are recognised when the academy trust has entitlement to the funds, the receipt is probable and the amount can be measured reliably.

#### Grants

Grants are included in the statement of financial activities on a receivable basis. The balance of income is 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 meeting any performance-related conditions there is not unconditional entitlement to the income and its recognition is deferred and included in creditors as deferred income until the performance-related conditions are met. Where entitlement occurs before income is received, the income is accrued.

General Annual Grant is recognised in full in the statement of financial activities in the period for which it is receivable, and any abatement in respect of the period is deducted from income and recognised as a liability.

Capital grants are recognised in full when there is an unconditional entitlement to the grant. Unspent amounts of capital grants are reflected in the balance sheet in the restricted fixed asset fund. Capital grants are recognised when there is entitlement and are not deferred over the life of the asset on which they are spent.

#### Sponsorship Income

Sponsorship income provided to the academy trust which amounts to a donation is recognised in the statement of financial activities in the period in which it is receivable (where there are no performance related conditions), where the receipt is probable and it can be measured reliably.

#### Donations

Donations are recognised on a receivable basis (where there are no performance related conditions) where the receipt is probable and the amount can be reliably measured.

#### Other income

Other income, including the hire of facilities, is recognised in the period it is receivable and to the extent the academy trust has provided the goods or services.

#### Donated goods, facilities and services

Goods donated for resale are included at fair value, being the expected proceeds from sale less the expected cost of sales. If it is practical to assess the fair value of receipt, it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impractical to fair value the items due to the volume of low value items they are not recognised in the accounts until they are sold. This income is recognised within 'Income from other trading activities'.

#### Donated fixed assets

Donated fixed assets are measured at fair value unless it is impractical to measure this reliably, in which case the cost of the item to the donor is used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset category and depreciated over the useful life in accordance with the academy trust's accounting policies.



## 1 Accounting policies (continued)

### 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 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.

All resources expended are inclusive of irrecoverable VAT.

### Expenditure on raising funds

This includes all expenditure incurred by the academy trust to raise funds for its charitable purposes and includes costs of all fundraising activities events and non charitable trading.

### Charitable activities

These are costs incurred on the academy trust's educational operations, including support costs and costs relating to the governance of the academy trust apportioned to charitable activities.

### Tangible fixed assets and depreciation

Assets costing £5,000 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation and any provision for impairment.

Where tangible fixed assets have been acquired with the aid of specific grants, either from the government or from the private sector, they are included in the balance sheet at cost and depreciated over their expected useful economic life. The related grants are credited to a restricted fixed asset fund in the statement of financial activities and carried forward in the balance sheet. Depreciation on such assets is charged to the restricted fixed asset fund in the statement of financial activities so as to reduce the fund over the useful economic life of the related asset on a basis consistent with the academy trust's depreciation policy.

Depreciation is provided on all tangible fixed assets other than freehold land, at rates calculated to write off the cost of each asset on a straight line basis over its expected useful life, as follows:

Land and buildings	2% straight line
Assets under construction	Nil (see below)
Computer equipment	33% straight line
Fixtures, fittings & equipment	15% straight line

Assets in the course of construction are included at cost. Depreciation on these assets is not charged until they are brought into use.

For assets transferred from the predecessor school, depreciation is calculated on the original cost rather than the value at which the asset transferred.

A review of impairment of fixed assets is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the statement of financial activities.

### Leased assets

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

### Financial instruments

The academy trust only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the academy trust and their measurement basis are as follows:

#### Financial assets

Trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank is classified as a basic financial instrument and is measured at face value.

#### Financial liabilities

Trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments, disclosure definition.

Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

## 1 Accounting policies (continued)

### Stock

Stock is valued at the lower of cost and net realisable value. Net realisable value is based on estimated selling price less further costs to completion and disposal. Provision is made for obsolete and slow moving stock.

### Taxation

The academy trust 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 academy trust 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.

### Pensions benefits

Retirement benefits to employees of the academy trust are provided by the Teachers' Pension Scheme ('TPS') and the Local Government Pension Scheme ('LGPS'). These are defined benefit scheme and the assets are held separately from those of the academy trust.

The TPS is an unfunded scheme and contributions are calculated so as to spread the cost of pensions over employee's working lives with the academy trust in such a way that the pension costs is substantially level percentage of current and future pensionable payroll. The contributions are determined by the Government Actuary on the basis of quadrennial valuations using a projected unit method. The TPS is an unfunded multi-employer scheme with no underlying assets to assign between employers. Consequently, the TPS is treated as a defined contribution scheme for accounting purposes and the contributions are recognised in the period to which they relate.

The LGPS is a funded multi-employer scheme and the assets are held separately from those of the academy trust in separate trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit credit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained at least triennially and are updated at each balance sheet date. The amounts charged to operating surplus are the current service costs and the costs incurred. Net interest on the defined benefit liability/asset is also recognised in the statement of financial activities and comprises the interest cost on the defined benefit obligation and interest income on the scheme assets, calculated by multiplying the fair value of the scheme assets at the beginning of the period by the rate used to discount the benefit obligations. The difference between the interest income on the scheme assets and the actual return on the scheme assets is recognised in other recognised gains and losses. Actuarial gains and losses are recognised immediately on other recognised gains and losses.

### Fund accounting

Unrestricted income funds represent those resources which may be used towards meeting any of the charitable objects of the academy trust at the discretion of the governors.

Restricted fixed asset funds are resources which are to be applied to specific capital purposes imposed by the Educational Funding Agency where the assets acquired or created are held for a specific purpose.

Restricted general funds comprise all other restricted funds received and include grants from the Education Funding Agency.

## 2 Critical accounting estimates and areas of judgement

The academy trust makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

The present value of the Local Government Pension Scheme defined benefit liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost or income for pensions include the discount rate. Any changes in these assumptions, which are disclosed in note 24, will impact the carrying amount of the pension liability. Furthermore a roll forward approach which projects results from the latest full actuarial valuation performed at 31 August 2021 has been used by the actuary in valuing the pensions liability at 31 August 2021. Any differences between the figures derived from the roll forward approach and a full actuarial valuation would impact on the carrying amount of the pension liability.

### Critical areas of judgement

No critical areas of judgement have been identified which would have a significant impact on the valuation of assets and liabilities within the accounts.

# THE BROOKSBANK SCHOOL SPORTS COLLEGE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

<b>3 Voluntary Income</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Donations - Capital	-	-	-	549,319
Other Donations	35,807	-	35,807	78,078
	<u>35,807</u>	<u>-</u>	<u>35,807</u>	<u>627,397</u>
<b>4 Other Trading Activities</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Hire of Facilities	32,193	-	32,193	34,496
Catering Income	393,024	-	393,024	422,896
Other income	174,700	-	174,700	74,418
	<u>599,917</u>	<u>-</u>	<u>599,917</u>	<u>531,810</u>
<b>4a Other income</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Academy trips	-	-	-	118,172
Sundry income	-	-	-	2,887
	<u>-</u>	<u>-</u>	<u>-</u>	<u>121,059</u>
<b>5 Investment Income</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Short term deposits	-	-	-	6,213
	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,213</u>
<b>6 Funding for Academy's educational operations</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b>DfE/EFA capital grant</b>				
. Devolved Formula Capital allocations	-	35,463	35,463	34,353
. Academy main building grants - CIF	-	221,580	221,580	149,404
. DfE Donated Assets	-	72,389	72,389	-
	<u>-</u>	<u>329,432</u>	<u>329,432</u>	<u>183,757</u>
<b>DfE / EFA revenue grants</b>				
. General Annual Grant (GAG) (note 2)	-	8,967,048	8,967,048	8,285,317
. Other DfE / YPLA grants	-	903,185	903,185	913,886
	<u>-</u>	<u>9,870,233</u>	<u>9,870,233</u>	<u>9,199,203</u>
<b>Other Government grants</b>				
. SEN / Other Funding from LA	-	182,145	182,145	107,976
<b>COVID-19 additional funding (DfE/ESFA)</b>				
Catch-up premium	-	29,120	29,120	-
Other DfE/ESFA COVID-19 funding	-	31,895	31,895	-
	<u>-</u>	<u>61,015</u>	<u>61,015</u>	<u>-</u>
<b>Exceptional government funding</b>				
Coronavirus Job Retention Scheme grant	29,937	-	29,937	36,355
Free School Meals Additional Costs	-	23,381	23,381	-
Other COVID-19 funding	-	-	-	12,332
	<u>29,937</u>	<u>23,381</u>	<u>53,318</u>	<u>48,687</u>
	<u>29,937</u>	<u>10,466,206</u>	<u>10,496,143</u>	<u>9,539,623</u>

**THE BROOKSBANK SCHOOL SPORTS COLLEGE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021**

**7 Total Expenditure**

	Staff Costs £	Non Pay expenditure Premises £	Other Costs £	Total 2021 £	Total 2020 £
Costs of generating voluntary income	107,618	1,759	12,473	121,850	115,796
Academy's educational operations					
. Direct costs	7,429,972	-	543,982	7,973,954	8,079,141
. Allocated support costs	1,124,001	449,868	1,732,723	3,306,592	2,609,519
	<b>8,661,591</b>	<b>451,627</b>	<b>2,289,178</b>	<b>11,402,396</b>	<b>10,804,456</b>

**Net expenditure for the year includes**

	2021 £	2020 £
Fees payable for audit:		
- audit	7,100	7,760
- other accounting services	-	500
Operating lease rentals	34,441	37,123
Depreciation of tangible fixed assets	414,322	406,201
Bank and loan interest	-	-
Net interest on defined benefit pension liability	75,000	57,000

**8 Charitable Activities - Academy's educational operations**

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Direct costs</b>				
Educational operations	-	7,930,143	7,930,143	8,079,141
<b>Support costs</b>				
Educational operations	525,825	2,824,578	3,350,403	2,609,519
	<b>525,825</b>	<b>10,754,721</b>	<b>11,280,546</b>	<b>10,688,660</b>

# THE BROOKSBANK SCHOOL SPORTS COLLEGE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

<b>9 Staff</b>	<b>2021</b>	<b>2020</b>
<b>9a Staff costs</b>	<b>£</b>	<b>£</b>
Staff costs during the year were:		
Wages & salaries	6,575,899	6,357,213
Social security costs	630,381	606,548
Pension costs	1,356,360	1,315,804
<b>Amounts paid to employees</b>	<b>8,562,640</b>	<b>8,279,565</b>
Agency staff costs	67,199	54,205
<b>Amounts paid to staff</b>	<b>8,629,840</b>	<b>8,333,770</b>
Staff restructuring costs	31,752	-
<b>Total staff expenditure</b>	<b>8,661,591</b>	<b>8,333,770</b>

<b>9b Staff restructuring costs comprise:</b>		
Redundancy payments	31,752	-
	<b>31,752</b>	<b>-</b>

<b>9c Staff numbers</b>		
The average number of persons employed by the academy trust during the year/period was as follow	<b>2021</b>	<b>2020</b>
Teachers	108	109
Administration & support	147	170
Management	13	10
	<b>268</b>	<b>289</b>

<b>9d Higher paid staff</b>		
The number of employees whose emoluments exceeded £60,000 was	<b>2021</b>	<b>2020</b>
	<b>No.</b>	<b>No.</b>
£60,001 - £70,000	3	4
£70,001 - £80,000	2	-
£80,001 - £90,000	1	1
£100,001 - £120,000	1	1

### 9e Key management personnel

The key management personnel of the academy trust comprise the trustees and the senior management team as listed on page 1. The total amount of employee benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the academy trust was **£1,214,252** (2020: £866,143).

### 10 Governors' remuneration and expenses

Headteacher and staff governors only receive remuneration in respect of services they provide undertaking the roles of Headteacher and staff not in respect of their services as governors. Other governors did not receive payment, other than expenses, from the academy trust in respect of their role as governors.

The value of governors' remuneration (including pension contributions) was as follows:

A Taylor (Headteacher)

Remuneration: £115,000 - £119,000 (2020: not applicable as was not a governor)

Pension: £25,000 - £30,000 (2020: not applicable as was not a governor)

S Fawcett (staff) left 31/12/2021

Remuneration: £10,000 - £15,000 (2020: £40,000 - £45,000)

Pension: < £5,000 (2020: £10,000 - £15,000)

M Sowerby (staff) started as governor June 2021

Remuneration: £25,000 - £30,000 (for 3 months in gov post - £5,000 - £10,000) (2020: not applicable as was not a governor)

Pension: £5,000 - £10,000 (for 3 months in gov post - < £5,000) (2020: not applicable as was not a governor)

J Riley (staff)

Remuneration: £10,000 - £15,000 (2020: not applicable as was not a governor)

Pension: < £5,000 (2020: not applicable as was not a governor)

K McCallion (Headteacher)

Remuneration: not applicable as no longer a governor (2020: £115,000 - £119,000)

Pension: not applicable as no longer a governor (2020: £25,000 - £30,000)

Other related party transactions involving the governors are set out within the related parties note.

During the year, travel and subsistence payments totalling £0 (2020: £203) were reimbursed or paid directly to 0 governor governors (2020: 1 governor). This amount was incurred in relation to services as employees, not as a governor.

# THE BROOKSBANK SCHOOL SPORTS COLLEGE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

### 11 Trustees' and officers' insurance

In accordance with normal commercial practice, the academy trust has purchased insurance to protect governors and officers from claims arising from negligent acts, errors or omissions occurring whilst on academy trust business. The academy trust has opted into the Department for Education's risk protection arrangement (RPA), an alternative to insurance where UK government funds cover losses that arise. This scheme protects trustees and officers from claims arising from negligent acts, errors or omissions occurring whilst on academy business, and provides cover up to £10,000,000. It is not possible to quantify the trustees and officers indemnity element from the overall cost of the RPA scheme.

The cost of this insurance is included in the total insurance cost.

### 12 Tangible fixed assets

	Land and buildings £	Assets under construction £	Computer equipment £	Fixtures, fittings & equipment £	Total £
<b>Cost</b>					
At 1 September 2020	17,532,907	14,198	175,144	158,262	17,880,511
Additions	68,855	276,975	154,205	-	500,035
Transfer	14,198	-	-	-	-
Disposals	(54,188)	-	-	-	(54,188)
<b>At 31 August 2021</b>	<b>17,561,772</b>	<b>276,975</b>	<b>329,349</b>	<b>158,262</b>	<b>18,326,358</b>
<b>Depreciation</b>					
At 1 September 2020	2,525,362	568	102,562	86,942	2,715,435
Depreciation on assets transferred	568	-	-	-	-
Charge for the year	331,407	-	61,949	20,966	414,322
<b>At 31 August 2021</b>	<b>2,857,337</b>	<b>-</b>	<b>164,511</b>	<b>107,909</b>	<b>3,129,757</b>
<b>Net book value</b>					
At 31 August 2021	14,704,435	276,975	164,838	50,353	15,196,601
At 31 August 2020	15,007,545	13,630	72,582	71,320	15,165,077

The disposal on Land and Buildings relates to VAT with the Acamdey Trust was able to reclaim after the prior year end.

### 13 Stock

	2021 £	2020 £
Catering	4,618	4,176
	<b>4,618</b>	<b>4,176</b>

### 14 Debtors

	2021 £	2020 £
Trade debtors	13,748	8,706
VAT recoverable	134,352	81,286
Other debtors	53,257	438,382
Prepayments and accrued income	135,637	135,256
	<b>336,994</b>	<b>663,630</b>

### 15 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	70,896	504,757
Other creditors	209,529	69,249
Accruals and deferred income	227,594	134,418
	<b>508,019</b>	<b>708,423</b>

# THE BROOKSBANK SCHOOL SPORTS COLLEGE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

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<b>16 Deferred income</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Deferred is included within:		
Creditors due within one year	<u>227,594</u>	<u>132,337</u>

The movement on the deferred income balance in the year was as follows

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Deferred Income at 1st September 2020	132,337	153,012
Released from previous years	- 132,337	- 153,012
Resources deferred in the year	<u>227,594</u>	<u>132,337</u>
Deferred Income at 31 August 2021	<u><b>227,594</b></u>	<u><b>132,337</b></u>

Deferred income comprises income deferred in respect of Covid 19 catchup premium, school trips, Post-16 bursary and school games organiser grant.

**THE BROOKSBANK SCHOOL SPORTS COLLEGE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021**

<b>17 Funds</b>	<b>Balance at 1 September 2020 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Gains, losses and transfers £</b>	<b>Balance at 31 August 2021 £</b>
<b>Restricted general funds</b>					
General Annual Grant (GAG)	-	9,440,183	(9,048,808)	(251,816)	139,559
Other DfE/EFSA grants	-	138,786	(138,786)	-	-
LEA and other grants	-	182,145	(182,145)	-	-
Pupil Premium	-	375,660	(375,660)	-	-
Pension reserve	(4,582,000)	-	(595,000)	340,000	(4,837,000)
	<b>(4,582,000)</b>	<b>10,136,774</b>	<b>(10,340,399)</b>	<b>88,184</b>	<b>(4,697,441)</b>
<b>Restricted fixed asset funds</b>					
Inherited fixed assets	10,736,566	-	(239,943)	-	10,496,623
DfE/EFSA capital grants	1,665,907	329,432	(61,706)	-	1,933,633
Capital expenditure from GAG	2,071,282	-	(93,171)	251,816	2,229,927
Private sector capital sponsorship	905,976	-	(19,502)	-	886,474
	<b>15,379,731</b>	<b>329,432</b>	<b>(414,322)</b>	<b>251,816</b>	<b>15,546,657</b>
<b>Total restricted funds</b>	<b>10,797,731</b>	<b>10,466,206</b>	<b>(10,754,721)</b>	<b>340,000</b>	<b>10,849,216</b>
<b>Unrestricted funds</b>					
Unrestricted funds	642,834	665,661	(647,675)	-	660,820
<b>Total unrestricted funds</b>	<b>642,834</b>	<b>665,661</b>	<b>(647,675)</b>	<b>-</b>	<b>660,820</b>
<b>Total funds</b>	<b>11,440,565</b>	<b>11,131,867</b>	<b>(11,402,396)</b>	<b>340,000</b>	<b>11,510,036</b>

The specific purposes for which the funds are to be applied are as follows:

Restricted general funds consists mainly of the General Annual Grant (GAG) available to the AcademyTrust and the defined pension reserve.

Restricted fixed assets funds consists of the Fixed Assets transferred to the Academy on conversion and other Capital grants added subsequently.

Restricted other funds represents the net results of school trips undertaken during the period where any surplus/deficiency is carried forward to future years.

Under the funding agreement with the Secretary of State. The Academy trust was not subject to a limit on the amount of GAG that it could carry forward at 31st August 2021.

**Funds**

Comparative information in respect of the preceeding year is as follows

	<b>Balance at 1 September 2019 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Gains, losses and transfers £</b>	<b>Balance at 31 August 2020 £</b>
<b>Restricted general funds</b>					
General Annual Grant (GAG)	245,904	8,750,717	(8,658,206)	(338,415)	-
Other DfE/EFSA grants	16,857	456,199	(473,056)	-	-
LEA and other grants	-	107,976	(107,976)	-	-
Pension reserve	(3,153,000)	-	(307,000)	(1,122,000)	(4,582,000)
	<b>(2,890,239)</b>	<b>9,314,892</b>	<b>(9,546,238)</b>	<b>(1,460,415)</b>	<b>(4,582,000)</b>
<b>Restricted fixed asset funds</b>					
Inherited fixed assets	10,976,509	-	(239,943)	-	10,736,566
DfE/EFSA capital grants	1,512,430	183,756	(30,279)	-	1,665,907
Capital expenditure from GAG	1,830,965	-	(98,098)	338,415	2,071,282
Private sector capital sponsorship	366,088	549,319	(9,431)	-	905,976
	<b>14,685,992</b>	<b>733,075</b>	<b>(377,751)</b>	<b>338,415</b>	<b>15,379,731</b>
<b>Total restricted funds</b>	<b>11,795,753</b>	<b>10,047,968</b>	<b>(9,923,989)</b>	<b>(1,122,000)</b>	<b>10,797,731</b>
<b>Unrestricted funds</b>					
Unrestricted funds	745,165	778,134	(880,465)	-	642,834
<b>Total unrestricted funds</b>	<b>745,165</b>	<b>778,134</b>	<b>(880,465)</b>	<b>-</b>	<b>642,834</b>
<b>Total funds</b>	<b>12,540,918</b>	<b>10,826,102</b>	<b>(10,804,454)</b>	<b>(1,122,000)</b>	<b>11,440,565</b>



**THE BROOKSBANK SCHOOL SPORTS COLLEGE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021**

**18 Analysis of net assets between funds**

	Unrestricted Funds £	Restricted funds General £	Fixed asset £	Total funds £
<b>Fund balances at 31 August 2021 are represented by:</b>				
Tangible fixed assets	-	-	15,196,601	15,196,601
Current assets	660,820	647,578	350,056	1,658,454
Creditors falling due within one year	-	(508,019)	-	(508,019)
Defined benefit pension liability	-	(4,837,000)	-	(4,837,000)
<b>Total net assets</b>	<b>660,820</b>	<b>(4,697,441)</b>	<b>15,546,657</b>	<b>11,510,036</b>
	Unrestricted Funds £	Restricted funds General £	Fixed asset £	Total funds £
<b>Fund balances at 31 August 2020 are represented by:</b>				
Tangible fixed assets	-	-	15,165,077	15,165,077
Current assets	642,834	708,423	214,654	1,565,911
Creditors falling due within one year	-	(708,423)	-	(708,423)
Defined benefit pension liability	-	(4,582,000)	-	(4,582,000)
<b>Total net assets</b>	<b>642,834</b>	<b>(4,582,000)</b>	<b>15,379,731</b>	<b>11,440,565</b>

**19 Capital commitments**

	2021 £	2020 £
Expenditure contracted for but not provided in the accounts	90,253	-
	<u>90,253</u>	<u>-</u>

**20 Reconciliation of net expenditure to net cash flow from operating activities**

	2021 £	2020 £
Net income	(270,529)	21,646
Adjusted for:		
Capital grants from DfE and other capital income	(329,432)	(183,756)
Interest receivable (note 5)	-	(6,213)
Defined benefit pension costs less contributions payable	520,000	250,000
Defined benefit pension scheme finance cost	75,000	57,000
Depreciation of tangible fixed assets	414,322	377,752
(Increase)/decrease in stocks	(442)	(744)
(Increase)/decrease in debtors	326,636	(440,849)
Increase/(decrease) in creditors	(200,404)	399,644
<b>Net cash inflow from operating activities</b>	<b><u>535,151</u></b>	<b><u>474,480</u></b>

**21 Analysis of changes in net funds**

	At 1 September 2020 £	Cash flows £	At 31 August 2021 £
Cash in hand and at bank	898,105	418,737	1,316,842
	<u>898,105</u>	<u>418,737</u>	<u>1,316,842</u>

**22 Contingent Liabilities and Assets**

The Academy Trust has no grounds to believe that it may be subject to any material

**23 Members' Liability**

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

## THE BROOKSBANK SCHOOL SPORTS COLLEGE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

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#### 24 Pension and similar obligations

The Academy Trust employees belong to two principal pension schemes: the Teachers' Pension Scheme England and Wales (TPS) for academic and related staff; and the West Yorkshire Pension Scheme (WYPS) which is a Local Government Pension Scheme (LGPS) for non-teaching staff managed by Bradford Council. Both are defined-benefit schemes.

The pension costs are assessed in accordance with the advice of independent qualified actuaries. The latest actuarial valuation of the TPS was 31st March 2016 and of the LGPS 31 March 2019.

There were no outstanding or prepaid contributions at either the beginning or the end of the financial year.

#### Teachers' Pension Scheme

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pensions Regulations (2014)

Membership is automatic for full-time teachers in academies and from 1st January 2007, automatic for teachers in part-time employment following appointment or a change of contract, although they are able to opt out.

The TPS is an unfunded scheme and members contribute on a 'pay as you go' basis - these contributions along with those made by employers are credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

#### Valuation of the Teachers' Pension Scheme

The Government Actuary, using normal actuarial principles, conducts a formal actuarial review of the TPS in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014 published by HM Treasury. The aim of the review is to specify the level of future contributions. Actuarial scheme valuations are dependent on assumptions about the value of future costs, design of benefits and many other factors. The latest actuarial valuation of the TPS was carried out as at 31 March 2016. The valuation report was published by the Department for Education on 5 March 2019. The key elements of the valuation and subsequent consultation are:

employer contribution rates set at 23.68% of pensionable pay, including a 0.08% employer administration charge

total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £218,100 million and notional assets (estimated future contributions together with the notional investment held at the valuation date) of £196,100 million giving a notional past service deficit of £22,000 million

The next valuation result is due to be implemented from 1 April 2023.

The employer's pension costs paid to the TPS in the period amounted to £1,070,531 (2020: £565,429)

A copy of the valuation report and supporting documentation is on the Teachers Pensions website.

Under the definitions set out in FRS 102, the TPS is an unfunded multi-employer pension scheme. The academy trust has accounted for its contributions to the scheme as if it were a defined contribution scheme. The academy trust has set out above the information available on the scheme.

**24 Pension and similar obligations (continued)****Local Government Pension Scheme**

The disclosures relate to the funded liabilities within the West Yorkshire Pension Fund (the "Fund") which is part of the Local Government Pension Scheme (the "LGPS"). The LGPS is a funded defined benefit plan with benefits earned up to 31 March 2019 being linked to final salary. Benefits after 31 March 2014 are based on a Career Average Revalued Earnings Scheme. Details of the benefits earned over the period covered by this disclosure are set out in 'The Local Government Pension Scheme Regulations 2013' and 'The local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014'.

The funded nature of the LGPS requires participating employers and its employees to pay contributions into the fund, calculated at a level intended to balance the pension liabilities with investment assets. Information on the framework for calculating contributions to be paid is set out in LGPS Regulations 2013 and the Fund's Funding Strategy Statement. The last actuarial valuation was at March 2019 and the contributions to be paid until 31 March 2020, resulting from that valuation are set out in the Fund's Rates and Adjustment Certificate. The next actuarial valuation of the Fund will be carried out at 31 March 2019. The Fund Administering Authority, City of Bradford Metropolitan District Council, is responsible for the governance of the Fund.

The assets allocated to the Employer in the Fund are notional and are assumed to be invested in line with the investments of the Fund for the purposes of calculating the return to be applied to those notional assets over the accounting period. The Fund is large and holds a significant proportion of its assets in liquid investments. As a consequence there will be no significant restriction on realising assets if a large payment is required to be paid from the Fund in relation to an employer's liabilities. The assets are invested in a diversified spread of investment and the approximate split of assets for the Fund as a whole (based on data supplied by the Administering Authority) is shown in the disclosures.

The Administering Authority may invest a small proportion of the Fund's investments in the assets of some of the employers participating in the Fund if it forms part of their balanced investment strategy.

The total contributions made for the year ended 31 August 2021 was £1,893,241 (2020: £1,838,334) of which employers' contributions totalled £1,356,865 (2020: £1,318,468) and employees' contributions totalled £536,376 (2020: £519,866). The agreed contribution rates for future years are 17.3% for employers and for employees, a sliding scale of contributions ranging from 5.5% to 12.5%, dependent upon upon pay band.

outstanding Local Government Pension liabilities would be met by the Department of Education. The guarantee came into force on 18th July 2013.

Principal Actuarial Assumptions (% per annum)	At 31 August 2021	At 1 August 2020	
Rate of increase in salaries	3.95%	3.55%	1
Rate of increase for pensions in payment / inflation	2.70%	2.30%	2
Discount rate for scheme liabilities	1.70%	1.70%	3
Inflation assumption (CPI)	2.70%	2.30%	4

The current mortality assumptions include sufficient allowance for future improvements in mortality rates. The assumed life expectations on retirement age 65 are:

	At 31 August 2021	At 31 August 2020	
<i>Retiring today</i>			
Males	21.9	21.8	5
Females	24.7	24.6	6
<i>Retiring in 20 years</i>			
Males	22.6	22.5	7
Females	25.8	25.7	8

**THE BROOKSBANK SCHOOL SPORTS COLLEGE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021**

**24 Pension and similar obligations (continued)**

**Local Government Pension Scheme (Continued)**

The academy's share of the assets and liabilities in the scheme and the expected rates of return were:

	<b>Asset allocation 2021 %</b>	<b>Fair Value £</b>	<b>Asset allocation 2020 %</b>	<b>Fair value £</b>
Equities	80.20%	7,008	77.80%	5,115 A
Bonds	12.40%	1,083	14.70%	967 B
Property	3.80%	332	4.30%	283 C
Other*	3.60%	314	3.20%	211 D
<b>Total market value of assets</b>		<b>8,737</b>		<b>6,577 E</b>
Present value of scheme liabilities		(13,574)		(11,158) F
- Funded				
<b>Surplus/(deficit) in the scheme</b>		<b>(4,837)</b>		<b>(4,581) G</b>

The expected return on the scheme assets was £306,000 over the 12 month period.

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**Amounts recognised in the statement of financial activities**

	<b>2021 £000</b>	<b>2020 £000</b>
Current service cost (net of employee contributions)	806	703 H
Past service cost	0	0 I
<b>Total operating charge</b>	<b>806</b>	<b>703</b>

**Analysis of pension finance income / (costs)**

Expected return on pension scheme assets	(115)	(124) J
Interest on pension liabilities	190	181 K
<b>Pension finance income / (costs)</b>	<b>75</b>	<b>57</b>

# THE BROOKSBANK SCHOOL SPORTS COLLEGE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

### 24 Pension and similar obligations (continued)

#### Local Government Pension Scheme (Continued)

The actual gains and losses for the current year are recognised in the statement of financial activities. The cumulative amount of actuarial gains and losses recognised in the statement of financial activities since the adoption of FRS 17 is a £255,000 loss.

Movements in the present value of defined benefit obligations were as follows:

	2021 £	2020 £	
At 1st September	11,158	9,520	1
Current service cost	806	703	2
Interest cost	190	181	3
Employee contributions	100	95	4
Actuarial (gain)/loss	1,362	741	5
Benefits paid	(42)	(82)	6
At 31 August	<u>13,574</u>	<u>11,158</u>	8

Movements in the fair value of academy's share of scheme assets:

	2021 £	2020 £	
Opening fair value of plans' assets at 1st September			
Expected return on assets	6,576	6,367	9
Interest Income	115	124	10
Actuarial gains / (losses)	1,702	(189)	11
Employer contributions	286	261	12
Employee contributions	100	95	13
Benefits paid	(42)	(82)	14
At 31 August	<u>8,737</u>	<u>6,576</u>	15

The estimated value of employer contributions for the year ended 31 August 2022 is £310,366.

### 25 Related Party Transactions

During the year the School received £46,173 (2020: £5,000) from The Valley Learning Partnership. The academy has governors in common with The Valley Learning Partnership as it is a strategic learning partnership with the academy and Brighouse High School. The academy paid the partnership £40,000 (2020: £40,000). At the year end the amount outstanding was £nil (2020: £nil).

There were no other related party transactions.