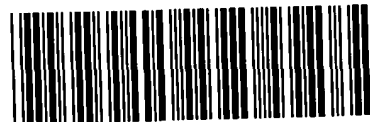


**Company Registration Number: 08039629 (England & Wales)**

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

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**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

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**THE DOVER FEDERATION FOR THE ARTS**  
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**REFERENCE AND ADMINISTRATIVE DETAILS**

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**Members**

Mr J Peall  
Mr G Cowan  
Mrs C Boxall  
Mrs S Chandler (appointed 11 December 2020)

**Trustees**

Mrs C Donovan  
Mr B Williams; Chairman  
Mrs A Billing (resigned 3 October 2020)  
Mrs C Boxall  
Mr N Castle (resigned 31 August 2021)  
Mr R Davies  
Ms A Perez  
Mrs S Roberts (appointed 11 September 2020, resigned 15 October 2021)  
Mr S Haslehurst, Vice Chairman (appointed 11 December 2020)  
Mrs I Pace (appointed 11 December 2020, Removed 13 September 2021)  
Ms Z King (appointed 11 December 2020, Removed 13 September 2021)  
Mrs V Clough (appointed 15 July 2021)

**Company registered number**

08039629

**Company name**

The Dover Federation for the Arts

**Registered office**

Astor College, Astor Avenue, Dover, Kent, CT17 0AS

**Principal operating office**

Trust Central Office, Astor Avenue, Dover, Kent, CT17 0AS

**Company secretary**

Mrs R S Tolhurst

**Chief executive officer**

Mr D Meades

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**THE DOVER FEDERATION FOR THE ARTS**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

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The trustees present their annual report together with the financial statements and auditor's report of the charitable company for the year 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.

The Dover Federation for the Arts Multi Academy Trust (the 'Trust') operates academies across Dover in the South East of Kent, England:

**Astor Secondary School**

**Barton Junior School**

**Shatterlocks Infant and Nursery School**

**White Cliffs Primary School and Pebbles Nursery**

**Structure, Governance and Management Constitution**

The academy trust 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 trustees of The Dover Federation for the Arts Multi Academy Trust are also the directors of the charitable company for the purposes of company law. The charitable company operates as The Dover Federation for the Arts Multi Academy Trust.

Details of the trustees who served during the year, and to the date these accounts are approved 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 charitable company in the event of it being wound up while they are a member, or within one year after they cease to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before they ceased to be a member.

**Trustees' indemnities**

Subject to the provisions of the Companies Act 2006 s236, the Trust maintains trustees' and officers' liability insurance through the Risk Protection Arrangement (RPA) with the DfE. The RPA provides appropriate cover for any liability incurred or legal action brought against them in connection with acting in their capacity as trustees or officers of the trust.

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**THE DOVER FEDERATION FOR THE ARTS**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

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**Structure, Governance and Management Constitution (continued)**

**Method of recruitment and appointment or election of Trustees**

The management of the Academy is the responsibility of the trustees who are elected and co-opted under the terms of the Trust deed.

**Method of Recruitment and Appointment or Election of Trustees**

Trustees are appointed by Members or co-opted through an election process by trustees. Appointments are made in consideration to areas highlighted through skills audits and arrangements set out in the Articles of Association and the Master Funding Agreement. Recruitment and succession planning take place through engagement of the local knowledge base, Academy Ambassadors and Inspiring Governance. Appointments are subject to application, interview, relevant continual training and full understanding of the role, its responsibilities and the required identity and suitability checks.

Recommendations made by the Regional Schools Commissioner, DfE guidance on best practice and the Confederation of School Trusts' (CST) advice for separation across governance in accountability has been achieved and further capacity on the board is intended for succession planning.

In September 2020, the functions of local Advisory Boards (local governance) were integrated into a trust-wide School Development Committee to provide focussed scrutiny and challenge on standards for each academy. A Business and Resource Committee provides focussed scrutiny on operational business continuity, funding streams and health and safety for each academy. Also, in September 2020 the Finance Committee was renamed as the Audit and Risk Committee providing monitoring of trust budgets, risk and audit management. A trustee/executive working party meet to consider staffing recommendations to the board and the appointing of a Personnel Committee in the coming academic year. Each committee's Terms of Reference, available on the trust website, sets out its delegated duties.

Governance arrangements are transparent. There are clear levels of separation between all levels of governance and the executive.

The board approved the removal of two trustees due to limitations of engagement. One trustee resigned due to conflict of interest but remains as a committee member where no conflict exists and one other trustee resigned on the grounds of health. The board are committed to recruitment of trustees with experience to further support and build capacity.

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**THE DOVER FEDERATION FOR THE ARTS**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

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**Structure, Governance and Management Constitution (continued)**

**Policies and Procedures Adopted for the Induction and Training of Trustees**

Partnerships with the CST, the Trust Governance Professionals (TGP) and ICSA continue to provide excellent support and training for governance and leadership. Induction and training continue through the model of 'Blended Governance' but with a clear preference for attendance in person rather than an all through virtual approach as was the case during the previous academic year. New trustees are mentored by another trustee throughout their first year in post.

Trustees continue to develop skills and knowledge in virtual IT techniques. The board approved the adoption of a professional board intelligence management portal, OnBoard for this academic year 2021. This strategy enables boards to address real-world needs and reduce complexity so governance and leadership can work smarter and move faster in responding to the ever-changing demands thus achieving more impact for the trust objects for the wider community we serve.

- Virtual courses, workshops and strategy sessions have been attended by Trustees:
- CST Essential Trustee Programme – September 2021 to March 2022
- CST Masterclass Series – Risk: Audit and Assurance, Effective Controls and Management
- CST Masterclass Series – Growing, Joining, Merging Trusts

The governance training programme remains focused to the delegated remit of a trustee or their personal needs.

Annual Training covered over the past academic year:

- Safeguarding
- Prevent
- Safer Recruitment
- Child Sexual Exploitation
- GDPR

All those involved in governance have access to e-learning and knowledge base provided by the CST, Safeguarding and Duty of Care training by SSScpd.co.uk and the many courses for e-learning, briefings and resource packs through the School Bus. [www.theschoolbus.net/cpd](http://www.theschoolbus.net/cpd)

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**THE DOVER FEDERATION FOR THE ARTS**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

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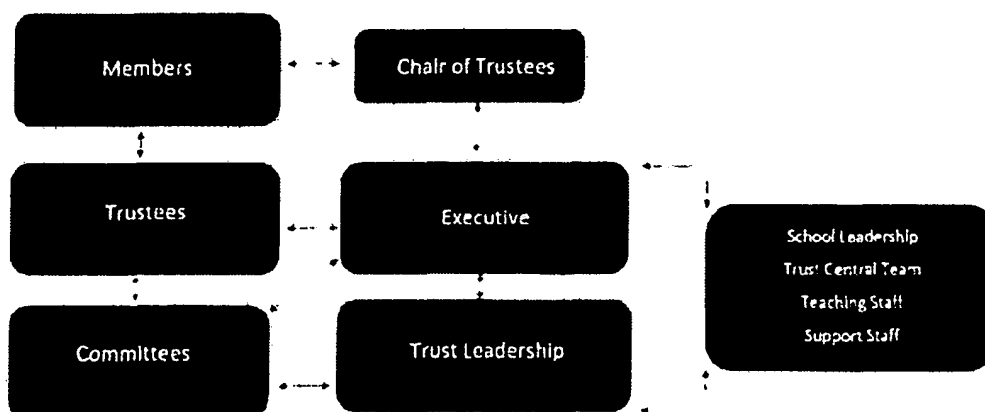
**Structure, Governance and Management Constitution (continued)**

**Organisational Structure**



Governance and Leadership of The Dover Federation for the Arts Multi Academy Trust

Lines of Communication and Accountability



Accountability, responsibility and delegation for trustees, CEO, the Executive and the Headteachers remained under continual review during the period of Covid and financial recovery. The reality of the impact of the Covid pandemic on staff and pupil health and mental wellbeing is immense and this remains a key area of focus for the board and leadership.

Members have full access to all areas of governance through the OnBoard management portal and the open invitation to attend any board or leadership meetings as observers to maintain a knowledge not only of the trust but of how government and national changes impact education. Members have attended occasional meetings and some training events.

The trust's Schemes of Delegation remains effective and under continual review. The board approved the adaptation of the blended model of governance to allow for virtual meeting attendance only when there is no option to attend in person. The board reflected on lessons learnt from the past year and invested in the training and infrastructure for the efficient blended approach to both governance and leadership thus ensuring business continuity across the whole trust should future critical incidents such as a pandemic occur.

The Schemes of Delegation allocates responsibilities to the CEO, the Audit and Risk Committee, the Business and Resource Committee, the School Development Committee and executive leadership as per the terms of reference for each committee. Although the board may delegate responsibility, they remain accountable.

The executive leadership consists of the Chief Executive Officer (also the Accounting Officer), the Chief Finance Officer, the Company Secretary and Headteachers from each school in the trust.

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**THE DOVER FEDERATION FOR THE ARTS**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

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Trustees remain legally accountable and responsible for the whole trust and its employees. Their aims for promoting ethos, clarity of vision and strategic direction to ensure the 'Objects' of the trust are met and trustees carry out these duties with care, skill and diligence whilst avoiding conflicts of interest are achieved through the adoption of The Nolan Principles of Public Life.

During the period of financial recovery, the Risk Registers and the Financial Procedures, Administration and Control Policy led and informed the board and the Audit and Risk Committee in carrying out internal scrutiny and decision-making processes. The policy and risk register remain live documents which respond to changes set out by the Academy Trust Handbook and the Academies Accounts Direction. Specific additional limitations and oversight has been set by the board where key risks are identified for management action by the CEO (Accounting Officer). The outcome of these actions has led to the trust's full financial recovery.

The Executive Leadership meet weekly to ensure changes in government guidance or local needs are in place. The CEO continues to operate an open-door policy for all trustees, advisors and staff. In the aftermath of the pandemic, governance and leadership priorities remained focused on continuity of education, safety and wellbeing of pupils and staff, supporting the families in the community and sustaining the mental wellbeing of the whole trust community. However, the board are mindful of the extent of mental health and wellbeing issues emerging throughout the trust and wider community.

The CST daily briefings continue to provide clarity and timely guidance allowing knowledge-based decision making by those in governance and leadership.

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

The Chairman, Vice Chairman and/or one other trustee carry out the process for setting pay and remuneration for the Executive, Leadership, and staff. This process incorporates performance management, benchmarking and compliance with current stipulated restrictions from the ESFA. Annual Pay progression is not automatic and is subject to performance management criteria. Oversight and monitoring of key staff policy and procedures will be delegated to the Personnel Committee from January 2022.

The pay and remuneration of the CEO is decided by the board and the statement of Consistent Financial Reporting (CFR) is published annually on the trust website.

<b>KMP</b>	<b>Role</b>	<b>Performance and Pay reviewed by:</b>
D Meades	CEO	Chair, Vice Chair and one other Trustee
J Darnley	CFO	Chair, Chair of Audit and Risk, CEO
R Tolhurst	CS	Chair, Vice Chair, CEO
L Kane	Headteacher	Chair, Chair of SDC and CEO
M O'Dell	Headteacher	Chair, Chair of SDC and CEO
N Biddle	Headteacher	Chair, Chair of SDC and CEO
H Castle	Headteacher	Chair, Chair of SDC and CEO

All pay review changes are agreed by the board for KMP. The board, CEO and Headteachers will review the outcome of performance management for all other staff with reference to pay progression and salary scales as appropriate within the requirements of the Teachers' Pay and Conditions Document. The Trust Pay Policy is reviewed annually.



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**THE DOVER FEDERATION FOR THE ARTS**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

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**Trade Union Facility Time**

The trust has strong working relationships with the trade unions via our external HR consultant. Employees have access to a union representative from outside the trust if they wish. During 2020/21 1 trade union representative worked within Astor Secondary School and spent none of their time on union duties and another trade union representative in White Cliffs Primary School took part in training over three mornings during directed time. At academy level there are regular weekly staff briefings where the Headteachers update staff on academy-based news and consult on any relevant trust initiatives. Any key changes to employment terms through restructuring are consulted upon fully at local level and the trust are supported through processes via an independent external HR consultant.

**Related Parties and other Connected Charities and Organisations**

The following academies are part of the Trust:

Astor Secondary School  
Barton Junior School  
Shatterlocks Infant and Nursery School  
White Cliffs Primary School & Pebbles Nursery

All involved in Governance and Leadership disclose personal related details via the related party questionnaires submitted to auditors each year. Full disclosure provides transparency and ensures any conflict of interest is recognised and considered. Auditors analyse revised and signed RPOs at each annual audit.

No procurement process requiring disclosure or reporting at any level has taken place in this reporting period.

**Objectives and activities**

**Objects**

The Academy Trust's objects ("the Objects") are specifically restricted to the following:

- a. to advance for the public benefit, education in the United Kingdom, in particular, but without prejudice to the generality of the foregoing, by establishing, maintaining, carrying on, managing and developing schools offering a broad and balanced curriculum
- b. to promote for the benefit of the inhabitants of Dover and the surrounding area the provision of facilities for the recreation or leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

The Dover Federation for the Arts Academy Trust is a community of schools enthusiastically committed to the delivery of an exciting and excellent education with character for all our pupils.

Success is different for each one of us. An Inspirational learning experience, together with supportive pastoral care and safeguarding, should be available to all children. Our ultimate aim is to provide the best future for our young people through a high-quality educational experience.

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**THE DOVER FEDERATION FOR THE ARTS**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

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**Objectives and activities (continued)**

We believe in tomorrow's society and fight alongside our families to improve opportunities and aspirations for everyone through our core values: compassion, integrity, collaboration, creativity, imagination, critical thinking and resilience. By listening to the needs and opinions of our stakeholders we ensure trustees provide clarity and transparency in our collective policies and decisions with the aim of driving up standards.

We believe in high standards of courtesy, respect and behaviour in order to prepare young people for adult life. We value the teamwork, energy and trust that results from enduring relationships.

Trustees are committed to providing strong leadership that will enable staff and pupils to achieve the best versions of themselves through outstanding teaching and learning.

We believe in working together to provide a better and brighter future.

The trustee's objectives are to ensure the charity's resources are used for the charitable purpose and that the charity complies with the law and its governing document i.e. The Articles of Association.

Trustees take all reasonable care to ensure the trust is managed efficiently and effectively, taking professional advice when aware of potential material or reputational risk.

Trustees act responsibly in protecting the charity's assets to ensure they are used for the benefit of the charity.

As required by the Funding Agreement, trustees ensure the trust is solvent and keeps appropriate financial records.

We aim to ensure that every pupil achieves the very best they can. Through working with executive leaders, teachers and the wider staff we aim to raise achievement through providing an innovative curriculum, increased attendance and providing opportunities for personal growth and development.

The schools work together and with other schools both locally and nationally to share resources and experiences. This ensures pupils and staff enjoy a wide range of learning experiences.

The trustees are committed to guiding and supporting collaboration across the trust. The impact and benefit in the current reporting period can be evidenced through:

- The formalising of Trust Central Services in providing best value and staff efficiencies
- Weekly meetings of academy senior leaders to drive standards through detailed scrutiny
- Trustees' implementation, investment and extension of a whole trust blended governance
- Leadership working collegially on appointments and staffing needs
- The continual development of improved communication with parents and families.
- Transparency and communication between governance and leadership.
- Trustees and Governance Professional continual development.

Full tendering processes were adhered to alongside established frameworks and comparative benchmarking for best value. Annual reviews and continual oversight are delegated to the Committees. A programme of independent Internal Scrutiny by an auditor appointed and instructed by the board audits process and policy annually on all tendering processes. Full compliance to internal controls ensures value for money is achieved and sustained.

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**THE DOVER FEDERATION FOR THE ARTS**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

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**Objectives and activities (continued)**

The procurement process has levels of approval set and these are applied, evidenced and scrutinised by independent external audit, approved at the relevant levels set out in the internal controls procedures policy.

The board and Accounting Officer are confident there has been no non-standard or contentious expenditure in this accounting year.

The board and executive understand and implement principles and processes of risk management in identifying, evaluating, mitigating, and monitoring of risk in line with strategic priorities.

Full transparent and accessible monthly management accounting and reporting takes place. Feedback and challenge is evidenced and welcomed by the executive.

Ultimately, the board ensure all internal systems of control meet the demands required by external scrutiny. Full cooperation and transparent relationships are keenly sought with regulators to maintain the viability of the trust as a secure and successful contributor to the education and support of the trust's Objects.

**Activities**

The trust actively sources funding to carry out essential improvement on buildings. The crucial areas requiring urgent works across trust sites included boilers, heating, roof replacements, drainage works and building refurbishment. Condition Improvement Funding (CIF) bids were submitted in January 2021. Funding secured and works carried out for Astor Secondary School fenestration improvements are due to be completed by December 2021. Funding secured for replacement heating systems and boilers at Astor Secondary School and White Cliffs Primary School; works continue and are due for completion by Easter 2022. Emergency School Improvement Funding will be applied for to pay for the replacement roof at Shatterlocks Infant and Nursery School. Future areas for CIF application are planned for Barton Junior School Community Annex. Additional funding is accessed through community funding streams and national initiatives.

Trustees agreed the proposed continued recruitment for increased capacity for the board and within the central team. The board also tasked the executive with the analysis and development of effective structures of leadership models across the primaries and efficiencies across site management teams.

The board and the executive continue to review and analyse the impact of governance. A Governance Business Continuity Plan provided the level of support and oversight required during the pandemic and also throughout the regional impacts post Brexit. Working in challenging situations further strengthens relationship between those in governance and leadership through transparent consistent communication to achieve the shared vision. Training in governance is also attended by advisors and leadership which further strengthens knowledge and shared vision.

Trustees and leadership have spent considerable time reflecting on individual and collective impact. The analysis of lessons learnt, not only from the pandemic but also over the past three years' have led to the steep transition to financial recovery and cultural change.

The short- and long-term planning feeds into the trust's objectives for 2022-23 and 23-24. Governance will be externally reviewed by the Confederation of School Trusts team in the Spring of 2022. This has been delayed due to the pandemic

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**THE DOVER FEDERATION FOR THE ARTS**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

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**Curriculum**

- The Curriculum across the trust remains broad and balanced and meets the needs of all pupils in preparing them for the next steps in their education or employment with full transparency in the application of Covid catch up funding to ensure the highest potential impact for educational and personal recovery.
- Full curriculum reviews take place across the schools
- Ofsted praise the trust approach to curriculum
- There is currently 1 NEET at the end of Year 11 into Year 12.
- 6th formers join from other establishments in order to access the KS5 curriculum provision

**Stakeholder Involvement**

- Regular community 'open events' encourage parents and carers to learn more about the activities children are undertaking, to meet with staff and become more engaged with their child's education. Parental engagement continues to increase and produce tangible rewards.
- Astor Secondary School provides focused support in mental health and wellbeing through parental engagement events such as coffee mornings and training.
- First aid and mental health training is extended out to the community and local schools
- Parental questionnaires indicate they are very happy with the education and pastoral care their child receives.
- Raised family engagement due to community Covid 19 strategies across all schools.

**Public Benefit**

In setting our objectives and planning our activities the trustees have carefully considered the Charity Commission's general guidance on public benefit.

As a family of schools, the primary purpose of The Dover Federation for the Arts Academy Trust is to work collaboratively in celebrating and nurturing the uniqueness of all pupils. Through outstanding leadership, pastoral care, academic challenge and inspirational teaching all children can flourish, succeed and make a positive contribution to the communities they serve, creating strong citizens now and for the future.

The employability pathway and careers programme at Astor Secondary School continues to forge stronger and more sustainable links with businesses in the community in supporting the extensive careers programme offered to all students. This approach has led to numerous students undertaking apprenticeship programmes and accessing college and university pathways for further and higher education. All students in 2021 gained access to their first-choice university.

The planning of activities to carry out the trust's objectives in the community adapted to the management of the pandemic along with meeting emergency needs of our families within the community for the majority of 2020. Throughout these challenging times the trust continued to strengthen links across the district and wider Kent area with companies, organisations and groups in one common aim. Each organisation assisted the trust schools with services, advice and expertise which complemented the work of the trust. Through collaboration and an inclusive programme of support the trust continues today to adapt successfully to the community's demands and needs in the post pandemic aftermath.

Astor Secondary School were recognised by the county for their rapid response to the pandemic and were awarded Kent Team of the Year for Covid support.

The trust continue to address the mental health of students, staff and families. Mental Health training is compulsory for leadership and key posts within schools and modules are also extended to parents who wish to attend. Capacity across all schools has been increased to meet the rising demand for counselling for students and staff dealing with trauma brought on by experiences over the pandemic period.

Trustees approved the proposal for a staff wellbeing day and the addition of healthcare for speedy GP consultations.

All schools continue to host work experience students, apprentices, student teachers and are offering placements for NVQ training.

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**THE DOVER FEDERATION FOR THE ARTS**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

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## **Strategic report**

### **Achievements and performance**

The trust has succeeded in addressing areas identified within the three-year recovery forecast.

The trust worked closely with an SRMA and the ESFA in 2019/2020 and an achievable three-year recovery forecast was agreed and implemented. The levels of internal scrutiny and controls implemented by the board have led to financial recovery.

A review of the recovery forecast by the Board in December 2020 and then again in November 2021 confirmed that targets set by the board had been exceeded and maintained. Exceptional progress leaves the trust in a stable and positive financial position as of August 2021.

The investment in central services continues to ensure the crucial areas required to allow school leadership to focus wholly on education, standards, health and welfare are maintained and that services are embedded to meet the needs for potential growth.

Trustees are mindful of student capacity overall and there being places available. High rates of mobility play a part in transient attendance as do regional demands. Trends for secondary year group numbers rise in and around Dover in the coming years but will fall by 174 in the primary sector due to lower birth rates. Predicted new housing due in recent years was either delayed or in some areas not the proposed housing for families as expected. The schools in the trust maintain capacity rolls in certain year groups and under capacity in others. We currently hold an even proportion of available secondary students with a high intake for 6th Form places with Astor Secondary providing the broadest and most popular choice of subjects in the area. Shatterlocks remains the school of choice for the area and is oversubscribed.

<b>Academy</b>	<b>Age range</b>	<b>Capacity</b>	<b>Roll (census 7 Oct 21)</b>
<b>Astor Secondary School</b>	11 to 19	1400	848
<b>Barton Junior School</b>	7 to 11	240	219
<b>Shatterlocks Infant and Nursery School</b>	3 to 7	232	196
<b>White Cliffs Primary School and Pebbles Nursery</b>	4 to 11 (2 to 5)	360	302 (26)

To raise the profile and image of the trust in the local and wider community, investment in websites and a consultation for rebranding of the trust has now taken place. The Trust are working towards rebranding and adoption of the latest Funding Agreements and Articles of Association during 2022.

To continually drive standards against national targets is challenging with the social context of the community the Trust serves and the additional needs to restore wellbeing adds to the pressures already experienced by schools. Against these odds, standards are maintained and rise through focused support in areas which all combine to advance achievement and the best outcomes for our pupils.

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**THE DOVER FEDERATION FOR THE ARTS**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

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Attendance for the reporting period cannot be comparative against previous years, however:

<b>Attendance</b>			
<b>School</b>	<b>October 2020</b>	<b>October 2021</b>	<b>Nat Average October 2021</b>
Astor Secondary School	93.24%	89%	85.3%
Barton Junior School	96.3%	95%	90.6%
Shatterlocks Infant and Nursery School	93.8%	92.7%	
White Cliffs Primary School and Pebbles Nursery	96.1%	94.3%	

Current Pupil Premium compared to previous academic year:

<b>Pupil Premium</b>		
<b>School</b>	<b>October 2020</b>	<b>October 2021</b>
Astor Secondary School	48%	51%
Barton Junior School	32.30%	45.2%
Shatterlocks Infant and Nursery School	40%	43%
White Cliffs Primary School and Pebbles Nursery	57.09%	64.3%

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**THE DOVER FEDERATION FOR THE ARTS**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

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Adaptable - Creative - Proud

The Astor Secondary School vision 'Achievement for All' is focused on transforming lives through improved educational opportunities and outcomes for all children and young people at Astor.

The Astor Secondary School values of 'Adaptable, Creative and Proud' underpin all that we undertake, and this focus supported by the passionate and committed staff has seen our academic achievements improve year on year.

Ofsted outcomes:

March Monitoring Visit 2021

*Leaders and those responsible for governance are taking effective action to provide education in the current circumstances.*

**Targets:**

- ensure that leaders of special educational needs and/or disabilities (SEND) work with subject leaders as planned so that all pupils with SEND get the support for their learning that they need
- execute fully their plans to boost pupils' reading skills by updating their assessment of pupils, targeting support for those at an early stage of reading and supporting pupils' reading within their different subjects.

July Monitoring Visit 2021

*Leaders and those responsible for governance are taking effective action in order for the school to become a good school.*

**Targets:**

- ensure that all subject areas embed the planned improvements to provision for disadvantaged pupils and those with special educational needs and/or disabilities (SEND)
- continue the assessment of pupils' reading skills to target support for those at an early stage of reading and fully implement leaders' ambitious plans to establish a culture of reading in the school.

Levels of achievement have increased, and outcomes have been in line with predictions.

The personal development and behaviour of pupils is strong and has been identified in the recent Ofsted monitoring visits as a strength.

Attendance during 2021-21 was above the national average even with the impact of the pandemic. Nationally the figure was 77% whilst Astor was 90%.

Staff continue to have access to high quality CPD with the recent audit by the Teacher Development Trust indicating that 96% of staff accessed CPD and valued its benefits. Ofsted also found from its survey that 100% of staff were happy to be working at Astor. We have been awarded the Teacher Development Trust hub for the South East.

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**THE DOVER FEDERATION FOR THE ARTS**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

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The school continues to offer a broad and balanced curriculum across all key stages and the numbers on roll has increased from last year. At census we had 811 pupils on roll and this year we have 848. Year 7 intake in September 2021 was the largest since 2014.

The development of the wellbeing and welfare team supported by our social worker and early help worker has enabled us to support and manage the difficulties pupils have faced since the easing of the lockdown and restrictions.

The school has a current published PAN of 210 per year group and 350 for the sixth form. Based upon the current roll of 848 (October 2021) it would appear the school is undersubscribed but this is only true based upon the PAN number. The Trust has met with the Local Authority Education Officer for Dover and discussed the placing needs up until 2027-28. This shows that across the district there is a surplus of places due to low numbers in primary schools. The predictions have also been impacted by the pandemic with the cancellation, delay or slowdown of planned housing development across the district. Looking at the figures from the local authority the average places per school is approximately 150 for new year 7s so given the 149 intake in 2021 we are close to what is expected.

To add context to the roll numbers, in 2018-19 Astor was asked to keep the PAN at 210 as the local authority had placement issues in the Canterbury District and the school was allocated 206 pupils initially. Once appeals were heard, these pupils were placed closer to their homes. In 2019 a housing development (600 homes) within half a mile of the school was cancelled by the developer and the 6000 other homes planned across the district have been scaled back due to the pandemic. This has impacted upon predicted numbers coming through and means that the share of year 7s across the 5 secondary schools within the Dover District remains close to the 150 mentioned above.

It is also important to note that the 2 local Grammar Schools both increased their PAN in 2018 from 120 per year group to 150. This was without the agreement of the Local Authority but impacted the roll of the 3 mainstream school across the district. The school and trust plan to consult on reducing the PAN to 180 for all year groups and also the sixth form. This would reduce the surplus places available across the year groups and remove the perception of being undersubscribed.

#### **Attainment**

##### **GCSE**

Maths 4+ = 61%	Maths 5+ = 29%
English 4+ = 62%	English 5+ = 28%

Maths & English combined 4+ = 50% (136 pupils)  
Maths & English combined 4+ = 56% (124 removal of discounted pupils)  
Maths & English combined 5+ = 17% (136 pupils)  
Maths & English combined 5+ = 19% (124 removal of discounted pupils)

Progress 8 measure: national data set does not exist to calculate parameters required.

##### **Post 16 Results**

A\* - B = 31.6%  
A\* - C = 65.4%  
A\* - E = 95.5%  
100% of pupils pass at least 1 A level  
96% passed at least 2 A levels  
88.5% passed 3 or more A levels



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**TRUSTEES' REPORT (CONTINUED)**  
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**Aspire – Believe – Create**

Mission statement – To inspire, motivate and challenge pupils, establishing a safe and stimulating environment, rooted in mutual respect.

Barton Junior School continues to be highly regarded in the community, maintaining its excellent community links and strong working relationships with professional agencies for child welfare and SEND. The whole school community maintains the ethos and values which creates the identity for all.

During the second lockdown, in January 2021, teachers provided the children with high quality online education, including both live sessions and recorded lessons to ensure the disruption to their education was as limited as possible. More children were welcomed into the school for key worker or vulnerable student places to maintain the high level of safeguarding that the school prides itself on. Staff took part in home visits and food parcel deliveries, alongside the food voucher scheme, and regular contact was made with all families.

Following the full return to school, strategies were put in place to ensure all children had the best chance of 'catching up' which included smaller groups for core subjects and booster sessions for key children as part of the tutoring programme. This enabled teachers to ensure all children worked towards achieving the expected standard for their age group. Development of our outdoor area commenced, giving the children further interests and inspiration for the future of their school.

The priority for all staff is to ensure Covid has a minimal impact on the children's education and mental health and wellbeing in the future.

**Attainment**

There has been no externally validated testing since May 2019.



**Nurture – Inspire – Challenge**

Shatterlocks Infant and Nursery School provides a happy, caring, stimulating environment, where all members of the School community are valued, challenged and encouraged so they will achieve their full potential' The School remains 'Outstanding' and reflects the high quality of leadership, teaching and learning that runs throughout the School.

The School is highly regarded in the community and has been oversubscribed for several years, regularly receiving over 100 applicants for 60 places. The successful Nursery is also full and has a waiting list and numbers already growing for the coming year. The School has an excellent reputation with professional agencies such as specialist teaching services, Early Help, the SALT unit and Child Paediatric team at the local hospital.

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During the lockdown at the start of 2021, staff provided high quality remote learning opportunities including video lessons, tutorials, with weekly timetables across the whole curriculum and engagement and feedback was very positive. The majority of parents were supportive and compliant with all safety measures in place to protect the students, staff and wider community.

On returning to school children continued to make progress with their personal and social development and attitudes to learning, confidence and behaviour improved over time. Staff continued to work tirelessly to support the involvement, wellbeing and learning of all pupils.

The Nuffield Early Language Intervention programme was successfully implemented in Reception to enable low achieving pupils to access additional support with expressive language. The School was an Early Adopter School for the new EYFS Curriculum 2020-2021 which will be statutory in September 2021.

The outdoor areas are developing well with the Sensory garden now in use, the amphitheatre filling up with planting and raised beds moved to a more central area. Plans are in place to apply for funding to develop a new fenced area for growing vegetables and a 'woodland' area to develop an outside learning Forest School initiative.

**Attainment**

There has been no externally validated testing since summer 2019.



**Unique - Confident – Valued**

**Mission Statement:** 'White Cliffs Primary School is an exciting and inspirational place to work and learn, where children are at the heart of everything. Embracing our diversity and interests, we work hard, play well and care for one another. We treasure the unique contributions made by all members of our White Cliffs Family and strive for excellence in all things.'

White Cliffs Primary School continued to provide high quality education through its diverse curriculum whilst remote learning and recovery were in place. Regardless of the challenges faced by families in socio-economic trials, all children continue to make at least good progress and thrive in the school's nurturing environment. The board are mindful of the need to support this success and ensure strategies during these times of post pandemic recovery maintain and build on standards. The school is renowned for providing an inclusive education, where diversity is celebrated and a confidence and passion for learning is ignited.

Throughout the last academic year, children at White Cliffs Primary School continued to receive high-quality education whether it was delivered online or in class. Lessons were inventive and children responded well to the home education offer from the school. No bubbles were closed, and all members of the school community were able to access the school environment confident that all COVID procedures were being adhered to.

To support the delivery of the curriculum and parental involvement families accessed Seesaw and Parent Mail which became valuable tools in the day to day running of the school. Pre-recorded lessons were shared on Seesaw and virtual meetings were held with staff and pupils via Teams. Pastoral care was and continues to be of paramount importance for our families.

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During the lockdown at the start of 2021, Key Worker and vulnerable children accessed education in school. Children with EHCPs were supported in school and interventions continued to be delivered remotely by staff to all targeted children. Children who were eligible for FSM received vouchers over school holidays and some families were further supported through foodbank and clothing vouchers.

Pebbles Nursery remained open throughout the last lockdown, although many of the parents opted to keep their children at home. The Nursery continues to provide high quality education for pre-school children. In September 2021 the Local Authority removed Pebbles from the register of PVI nurseries. White Cliffs Primary School will become a school for children between the ages of 2 – 11 years old on acceptance of the Deed of Variation.

**Attainment**

There has been no externally validated testing since summer 2019..

**Key Performance Indicators**

The trust has followed the National trend by focusing all schools on the development of literacy and reading. The impact of Covid 19 has been well documented in reducing pupil's exposure to reading and literacy development so it is right for the trust to charge the leadership with implementation of strategies and approaches to address any gaps. The trust schools have been successful over the last three years in securing approximately £3.5m of funding through CIF bids to enhance the school environments. This includes enhancing classrooms, communal facilities for staff as well as students, external fabric of buildings and in particular works regarding health and safety of sites and premises.

**Ofsted**

**Astor Secondary School**

Overall: Requires Improvement

Ofsted outcomes:

- Quality of Education - RI
- Behaviour and Attitudes - Good
- Personal Development - Good
- Leadership and Management – Good
- Sixth Form – Good

Future Impact:

- ensure all subject areas embed the planned improvements to provision for disadvantaged pupils and those with special educational needs and/or disabilities (SEND).
- continue the assessment of pupils' reading skills to target support for those at early stage of reading and fully implement leaders' ambitious plans to establish a culture of reading in the school.

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**TRUSTEES' REPORT (CONTINUED)**  
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**Barton Junior School**

Overall: Good

Ofsted outcomes:

- Quality of Teaching - Good
- Behaviour and Safety of Children - Good
- Achievement of Pupils - Good
- Leadership and Management – Good

Future Impact: Our priority will be to see quality teaching with excellent resources and incentives for children to regain and improve their skills.

- most-able pupils are challenged consistently to attain the higher standards in reading and mathematics
- Governance continues to refine its skills for holding senior leaders to account to raise standards further.

**Shatterlocks Infant and Nursery School**

Overall: Outstanding

Ofsted outcomes:

- Quality of Teaching, Learning and Assessment - Outstanding
- Personal Development, Behaviour and Welfare - Outstanding
- Effectiveness of Leadership and Management – Outstanding
- Outcomes for Pupils – Outstanding
- Early Years Provision – Outstanding

Future Impact:

- Reading and phonics
- Wider curriculum review and stringent tracking of progress within year groups and subjects.
- Developing policies, action plans and progression of skills within subjects.
- Further refine the development of pupils' skills, knowledge and understanding across subjects other than English and mathematics.

**White Cliffs Primary School and Pebbles Nursery**

Overall: Good

Ofsted outcomes:

- Quality of Teaching, Learning and Assessment - Good
- Personal Development, Behaviour and Welfare - Good
- Outcomes for Pupils - Good
- Effectiveness of Leadership and Management – Good
- Early Years Provision - Outstanding
- Pebbles Nursery Provision - Outstanding

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**Future Impact:**

- Strengthen the quality of teaching by ensuring that it is consistently as good as the best in the school.
- Pupils' learning is challenged and extended more fully across all areas of the curriculum, particularly for the most able, so pupils reliably reach the standards of which they are capable.
- Further develop a shared vision for the curriculum so that it successfully develops pupils' knowledge, skills and understanding across all subjects

**Covid Recovery and Impact Analysis**

All trust schools are highlighting the increased demand for counselling and mental health support. The trauma experienced over the past 18 months impacts on student's ability to function and access learning. Staff are also presenting with needs for additional support.

The trust are mindful of the need to support staff to enable the highest levels of teaching and support continue for the students. Additional counsellors are in place across all schools as well as pastoral support in places where past efficiencies restricted staffing increases.

The implementation of a private GP healthcare plan for staff across the trust allows staff to gain immediate medical advice and support in a timely and supportive manner, where access to their own GP for advice and support is not available to provide the peace of mind to enable wellbeing and peace of mind.

Additionally, the trust awarded each member of staff a 'Wellbeing Day' as an additional day's leave to be taken when they wish and at the Headteacher's discretion. This has been a successful strategy which will be continued.

The board analysed the impact of catch up premium funding implemented across the trust schools: 2020-21 Covid Catch up Premium Trust wide Impact Report

**Stakeholder Feedback**

Each of the schools within the trust continue to carry out stakeholder surveys and questionnaires. The areas of focus revolve around remote learning, wellbeing, communication, expectations and support for both staff and families.

**Areas of feedback which required action:**

- The confidence levels and skills required for remote teaching at the start of lockdown was low amongst some staff and so time and resources were invested in support strategies. This action raised confidence, skills and the capacity for remote learning levels remarkably.
- A survey at the start of lockdown highlighted the needs of families without suitable devices in the home for students to access remote learning. Although the government scheme went a long way in addressing this need in secondary and primary schools, infant schools (early years/KS1) were not covered by the scheme. The trust invested in equipment for these families and redistributed resources across schools to meet the needs of families with young children.
- Staff survey highlighted the increased workloads. The trust acknowledged this additional pressure on staff and implemented ongoing sustainable reward strategies to boost morale and additional support for mental health and wellbeing. The feedback from staff has been outstanding.
- The majority of families engaged well with remote learning, however, the level of need for additional support was identified and specific strategies and good practice was shared swiftly across the trust to ensure all families were supported with individual needs.

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Areas of notable feedback:

- All school surveys reported high levels of parental satisfaction regarding communication, support for children's work, health and wellbeing throughout the pandemic and beyond.
- Feedback from staff was positive across the trust regarding the speed and amount of communication, level of support from senior leaders and platforms for remote learning all which helped to increase levels of parental and student engagement.
- High levels of staff felt appreciated and were satisfied by the level of care shown to them by senior leaders
- Staff strongly agreed with the statement that senior leaders had put in place systems and strategies to keep them safe and concerns were listened to.
- Parents praised the platforms of communication used across the trust not only for their children's learning but for parents supporting their children's learning.

The trust carried out a consultation for proposal to rebrand. This went through all levels of consultation including public. All parental and staff feedback was noted and the outcome shared with Members.

**Going Concern**

It is the belief of the Trustees that the Dover Federation for the Arts Multi-Academy Trust is a going concern for the foreseeable future.

The following summary highlights the key considerations trustees have used to come to this conclusion:

**Reserves and forecasts**

The trust currently hold a balance of circa £591,000 in reserves. In 2020 the trust held a balance of £128,016. This movement of over £460K is evidence of the impact of trustee planning and management action along with the impact of the restructure.

The budget submitted for the Budget Forecast Return illustrates trust reserves increasing to £625,000 over the next academic year 2021/22. This is after careful consideration of increased costs associated with staffing and other services. This represents a modest in year surplus of £34K.

Cash reserves for the trust at September 2021 are set around £600,000 with the current expenditure not anticipated to fluctuate significantly. The Astor loan with KCC ends 31 March 2022 reducing the cash burden by circa £12,000 per month thereafter. The cash reserves are therefore considered sufficient.

**Financial streamlining**

The primary schools are in a healthy financial position and this is reflected in appropriate levels of staffing. Savings in senior leadership salary scale have impacted on the financial position. The local primary falling roll led White Cliffs to reduce classes to improve the overall finances, leading to an in year budgeted surplus in 2021/22 of circa £50,000.

Changes at Astor Secondary School improve the school's long-term financial position. A number of senior teacher retirements, some with Teacher Leadership Responsibility (TLR) payments, have been replaced by more junior and therefore lower cost staff. This has brought the overall TLRs down to from 42 to 27. Pupil Teacher ratio is now 18 to 1 compared to 15 to 1 in 2019.

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The trust no longer hold any vehicles leases and sold minibuses as the need for transport had reduced. This was completed in September 2021. The proceeds from the sale of these minibuses enabled the purchase of an electric van for trust site staff to use across the schools, this is anticipated to bring down the cost of Insurance, fuel and tax.

The catering contract has been renegotiated to a cost neutral basis, meaning the trust only pay for free school meals, this will limit the exposure of any fluctuations on sales.

The new Iris financials software has been implemented across the trust enabling quick access to overall trust financial positions and has increased the quality of reporting for trustees to aid financial oversight.

The new pay scale for headteachers has been introduced as per the recovery plan, the cost of head leadership is also coming down per school as the Headteacher at Shatterlocks Infant and Nursery School is retiring and the Headteacher of Barton Junior School will lead both schools. It is expected this will enable an overall cost saving in the medium to long term whilst also allowing for leadership development and capacity in the coming academic year.

**Pupil numbers**

As can be seen below, the numbers on roll across the trust remain steady. From a going concern perspective, this should ensure the trust is in a strong financial position as budgeted. Given the additional funding expected in the next two years it is anticipated that Astor's deficit will reduce significantly.

Trustees acknowledge that the trust has yet to reach capacity, however, as per the explanation provided in the Astor Secondary School Report, local places connect future intake expectations. The three-year plan identified local changes for numbers on roll which has been worked through predictions and budget calculations.

The 2021 figures have been calculated using local district predictions based on housing, infrastructure and job developments as fed into the BFR budget submitted to the ESFA.

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NOR	Year Group	2021 -22	2022-23	2023-24
	Year R	105	99	99
KS1	Year 1	98	105	99
	Year 2	96	98	105
	Year 3	102	96	98
KS2	Year 4	103	102	96
	Year 5	107	103	102
	Year 6	98	107	103
<b>TOTAL</b>		<b>709</b>	<b>701</b>	<b>702</b>
	Year 7	154	147	136
KS3	Year 8	136	154	147
	Year 9	136	136	154
	Year 10	137	136	136
KS4	Year 11	132	137	136
	Year 12	70	70	70
Post 16	Year 13	65	65	65
<b>TOTAL</b>		<b>830</b>	<b>845</b>	<b>844</b>
		<b>1,545</b>	<b>1,540</b>	<b>1,546</b>

**Impact of COVID-19**

When considering an appropriate level of reserves, the trustees consider:

- the risk of unforeseen emergency or other unexpected need for funds such as Covid 19
- covering unforeseen day-to-day operational costs, for example employing temporary staff to cover a long-term sick absence
- a fall in a source of income, such as lettings
- planned commitments, or designations, that cannot be met by future income alone, for example plans for a major capital project
- the need to fund potential deficits in a cash budget, for example money may need to be spent before a funding grant is received

The trustees use the financial risks identified to determine the amount of reserves the academy aims to hold. COVID-19 did not impact the Reserves Policy for this reporting period.

Current reserves are considered sufficient to meet unforeseeable expenditure due to any continued impact of Covid 19.



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**TRUSTEES' REPORT (CONTINUED)**  
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**Conclusion**

After making appropriate enquiries, the board of trustees are confident that the academy trust 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.

**Financial Review**

Most of the trust's income is obtained from the DfE, the use of which is restricted to specific purposes.

The trust experienced quite significant changes from September 2018 when leadership and governance structures were revised. During this time of adjustment, leadership and governance were able to re-focus priorities and stimulate clarity through review and creating the collegiate accountability required to strengthen the trust's position.

Trustees, with the support of leadership took bold steps in reviewing budgets and spending. With the invaluable support of the ESFA and an SRMA, a three-year plan was implemented to bring the trust back into surplus and a healthy position by 2022. In the short time this plan has been in place, the impact of agreed strategies has already made a huge difference exceeding expectations.

The trust central services continue to be strengthened; with the trust now in a healthy surplus position of over £590,000. The recovery over the past two financial years has been £950,000. The board considers the trust to be in a healthy financial position and are looking to ensure that educational outcomes continue to inform the utilisation of resources, especially considering the need to recover after the COVID pandemic. The trustees plan to continue with modest surpluses year on year and utilise finances to build the central team and continue to further improve the core educational provision.

***A KCC loan was taken out prior to academization in 2012. Currently, the loan payments run until March 2022:***

After detailed benchmarking, analysis and valuable engagement with the SRMA, The board committed to the agreed three-year plan which commenced in May 2019.

Streamlining of individual school contracts into trust wide contracts has taken place over the past two years and continues to achieve savings and efficiencies. A review of insurance arrangements took place, along with a decision to reduce, over time, the number of TLR payments at Astor Secondary School.

Any performing and visual arts projects were carried out only if self-funded through bids and fundraising with no international projects taking place in 2019-20 or 2020-21. Analysis of staffing ratios and class sizes led to changes entailing staff reductions and cuts to resources and streamlining of the curriculum offer. The outcome of this review and the three-year plan has ensured financial stability, improved income generation, continued expansion of central services, priority buildings and maintenance programme, succession planning and potential for strategic future growth.

COVID-19 has had a significant impact on the utilisation of the trust reserves, the executive has had to allocate finances to offset the impact of the pandemic and plans to utilise all COVID recovery funding fully. The trust had and will ensure that financial resources are not overstretched and therefore all plans have and continue to be, fully costed.

An impact of COVID-19 is evident in low income generation, the trust has therefore been heavily reliant on grant funding. It is hoped that this will return to normal over the course of the year with income generation now possible from lettings and breakfast and after school provision.

Astor Secondary School is currently in deficit, however, has a recovery of over £200,000 in one year. It is conservatively anticipated that the school will be in surplus by the end of 2025, in the meantime the school continues to be supported by the trust to fulfil its financial obligations.

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**Reserves Policy**

The trustees consider the level of reserves the trust must hold. Levels of reserves which are too high tie up money which must be spent on current school activities. Levels of reserves which are too low may put the future activities of the trust at risk.

The reserves policy:

- assists in strategic planning by considering how new projects or activities will be funded
- informs the budget process by considering whether reserves need to be used during the financial year or built up for future projects
- informs the budget and risk management process by identifying any uncertainty in future income streams

**During the financial year**

Trustees identified:

- when reserves are drawn on, so that they understand the reasons for this and can consider what corrective action, if any, needs to be taken
- when reserve levels rise significantly above target so that they understand the reasons and can consider the corrective action, if any that needs to be taken
- where the reserves level is below target and consider whether this is due to short-term circumstance or longer-term reasons which might trigger a broader review of finances and reserves.

**Development of the Trust's reserves policy**

When considering an appropriate level of reserves, the trustees consider:

- the risk of unforeseen emergency or other unexpected need for funds
- covering unforeseen day-to-day operational costs, for example employing temporary staff to cover a long-term sick absence
- a fall in a source of income, such as lettings
- planned commitments, or designations, that cannot be met by future income alone, for example plans for a major capital project
- the need to fund potential deficits in a cash budget, for example money may need to be spent before a funding grant is received

The financial risks identified determine the amount of reserves the trust targets to hold.

Increased levels of reserves may be held in the event of large building or expansion projects to facilitate any lapse in funding and other unforeseen costs.

Schools are expected to create reserves from their annual capital funding. However, as there is minimal funding in the way of devolved formula capital grant from the ESFA, this creates little opportunity to achieve a surplus. The trust will therefore continue to bid for any Priority Building or Condition Improvement grants available, based on capital projects identified in the School Improvement Plans. Trustees consider the best use for any reserves is for re-investment into the trust at the current time.

**In-year reports to the Trustees**

In-year reports:

- compare the amount of reserves held with the target amount or target range set for reserves
- explain any shortfall or excess in reserves against target set
- explain any action being taken or planned to bring reserves into line with target

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**TRUSTEES' REPORT (CONTINUED)**  
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**Annual financial statements**

The reserves policy disclosed in the Trust report will include the following information:

- why reserves are held
- what amount/range of reserves is considered appropriate for each School and the Trust
- what the level of reserves is at the year end
- how the School and Trust are going to achieve the desired level or range of reserves
- how often the reserves policy is reviewed

**Target range of reserves for the financial year**

The level of reserves set for the last accounting year 2019/20: £128,016

The level of reserves set for the current accounting year 2020/21: £579,401

Trust reserves are held to maintain the financial stability of the trust, build capacity for growth and allow targeted interventions, all with the aim of providing exceptional education to all students.

**Future Considerations**

The board considers the trust to be financially stable with the level of reserves being £579,401 the majority of which are restricted for educational purposes, the general reserves in practice are also allocated for educational purposes only.

The deficit on the LGPS pension scheme is in practice a book value for the purpose of the next financial year however, if this continues to increase it is expected that this will result in high employers' pension contributions at the next review. This has been accounted for in all budget forecasting when the trust reviews its 3- and 5-year budgets.

Trustees aim to further build reserves with a modest improvement each year but will not exceed 1 month's running costs, due to the needs of each school that the trust oversee and to not negatively impact learning or education.

**Investment Policy**

Trustees consider the best use of any reserves held is to maintain financial stability through re-investment into the trust and to support capacity for future growth.

**Principal Risks and Uncertainties**

Risk management is a central part of the board's strategic management and culture. It is the process whereby we methodically address the risks attached to our activities with the goal of achieving sustained benefit within each activity and across the portfolio of all activities.

The board maintains that the recovery from covid of learning, health and wellbeing for all stakeholders and potential future lockdowns and attendance from any future pandemic remains the trust's key principle risk. Each and every board and committee monitor and supports ongoing strategies for recovery and future proofing for robust capacity and promotion of the trust in its common civic partnerships.

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Areas of risk requiring trust wide mitigating intervention were identified as:

- Teaching, learning and governance business continuity and community support through Covid and into recovery. Mitigation through implementation of strategies identified through support from CST and other external sector agencies and leaders. Reflection on good practice to retain embeds future capacity to respond if the risk re-occurs.
- Maintaining levels of service provider contracts, especially in catering. Timely and continuous communication with contractors to ensure adaptations and compliance to government restrictions upheld. The introduction of a trust third party contract to set out expectations of partnerships with external service providers. With regards to catering, the board agreed the additional need for the appointment of contract management company to resolve and maintain contractual obligations.
- Buildings and maintenance risks are identified through the Business and Resource Committee's Building's Development Plan. Crucial areas were identified and resolved such as boiler, heating, energy savings and roof works. These were addressed through various processes of funding previously stated. Future risks remain with external buildings at Barton Junior School, emergency roof works at Shatterlocks Infant and Nursery and toilet block improvements at White Cliffs Primary School.

**Fundraising**

The academy trust does not use any external fundraisers. All fundraising undertaken during the year was monitored by the trustees under the following arrangements of standards, controls, criteria and scrutiny. However, for the period of 2020-21, minimal fundraising activities took place across the trust due to lockdown restrictions. All proposed fundraising continues to adhere to the following values and criteria:

- We will not accept funding from organisations or businesses that go against the trust's core values including but not restricted to: alcohol or tobacco companies, pay day loan companies or from companies using child labour, modern day slavery or who do not promote healthy eating or living.
- All decisions based on ethical protocols will be made by the Headteacher for each individual school.
- We will accept donations from individual donors, if the donations do not come with conditions or expectations, we are not happy to uphold
- Any fundraising initiatives must be authorised by the Headteacher prior to commencing organisation.
- Fundraising teams, whether staff, students or parents must liaise with the Finance Department and adhere to the strict protocol for handling, recording and storage of funds.

**Prioritising Needs and Needs Criteria**

- Which are most urgent?
- What deadlines are to be met?
- Are the needs short-term or long-term?
- Are the funds or resources already available to carry out specific projects or activities?
- Is there expertise or resources available within other trust schools which will fulfil the need?
- Is the project justified?
- Evidence of justification available?
- What will project achieve?
- How will success/impact be measured?

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**Accounting and Internal Scrutiny Arrangements**

Funds raised are kept separately from the main school funds. Spending is monitored separately for each project, and income and expenditure for each is reported to the Headteacher and Accounting Officer. Annual accounting of all trust fundraising is monitored by the Accounting Officer and is included on the trust risk register and considered as part of the internal scrutiny process. A breakdown of how the funds have been used will be provided to the organisations that provided them, on request.

**Streamlined Energy and Carbon Reporting**

The ESFA has confirmed with the Department for Business, Energy and Industrial Strategy (BEIS) that academy trusts are within the scope of the Streamlined Energy and Carbon Reporting (SECR) regulations.

Should an academy trust consume in excess of 40,000kWh of energy per annum and meet two out of three of the following criteria, then these regulations will apply:

- Income greater than £36 million
- Balance sheet greater than £18 million
- 250 employees or more

The Dover Federation for the Arts consumes in excess of 40,000kWh and has a balance sheet greater than £18 million. However, our income is less than £36 million, and our employee count is 234. Therefore, we do not meet the criteria for the 2020/21 annual accounts.

The trust is committed to reducing their carbon footprint, and as such the improvements to buildings continue with not only replacement lighting, at the secondary school but currently windows through a project worth £1.5m and a project for heating and boiler replacement funded by CIF of £959,000 due to be completed by spring 2022. Other schools in the trust have already had energy lighting improvements and White Cliffs Primary School will benefit from heating and boiler replacement works funded via the CIF arrangement of £553,000.

Trustees are committed to setting targets for carbon neutrality across schools and are negotiating with waste companies to explore value added partnerships to set out and support a trust-wide commitment for sustainability.

**Plans for future periods**

Since 2019, the trust has developed and continued positive working relationships with regulatory agencies to ensure financial stability. Targets set have been achieved, exceeded and maintained. In addition, trustees and leadership have built on these positive outcomes and implemented a robust change in culture through transparent reporting and increased levels of internal scrutiny. In achieving such positive change came the recognition of trustee accountability, their increased workload and the unrelenting commitment. The capacity for the board through recruitment of new trustees is focused on those who can evidence relevant and current experience and skills to ensure the positive trajectory of change in culture can be sustained.

An external governance review, postponed during the pandemic, will be carried out by the CST Spring 2022. This review will enable the board to further build on the strengths gained in recent years and develop in areas where needs are identified. A model of local governance is a crucial consideration for the board going forwards.

The trust aims to further build the capacity in central services and school improvement especially in the primary phase and the trust have existing links with maintained primaries interested in working with the trust. The board recognise that it is imperative to build executive capacity to enable planned and sustainable growth.

In line with the need for growth, the central trust services will continue to be assessed by the board in the provision of value for money and ensuring consistent processes and support for the schools.

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**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

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Despite the extreme challenges, faced by all trusts over these past two years, trustees are clear that the outstanding commitment by school staff to the wellbeing and support of our own families continues to be extended to the wider community. The positive outcomes and further capacity to build on, expand and sustain future impact on the wellbeing of our community is an area the trust will continue to explore through civic partnerships.

The trust will support the continuing programme of school buildings maintenance and improvements to ensure the trust aims to meet the sustainability targets set by the government.

The trust remains committed to driving up standards with regard to covid recovery and future strategies to maintain support through future risks across all schools.

The trust is supportive of additional implementation of counselling provision across all schools in the trust and supporting the CEO's strategies for staff wellbeing.

**Disclosure of information to auditor**

Insofar as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware, and
- that Trustees 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.

The Trustees' report, incorporating a strategic report, was approved by order of the Board of Trustees, as the company directors, on:

and signed on its behalf by:

*9th December 2021*

  
Mr B Williams  
Chair of board of Trustees

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**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

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**GOVERNANCE STATEMENT**

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**Scope of responsibility**

As trustees, we acknowledge we have overall responsibility for ensuring that Dover Federation for the Arts Academy Trust 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, competency framework for governance and Academy Trust Handbook (previously Academies Financial Handbook).

The board of trustees has delegated the day-to-day responsibility to the Chief Executive Officer 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 Dover Federation for the Arts Academy Trust and the Secretary of State for Education. They are also responsible for reporting to the board of trustees any material weaknesses or breakdowns in internal control.

**Governance**

**Attendance at Full Board of Trustees Meetings September 2020 – August 2021**

**Dates of meetings:**

2 October 2020  
11 December 2020  
19 January 2021  
14 May 2021  
15 July 2021

During the unpredictable period of the 2020-21 academic year, regular briefings were also provided by the CEO to the trustees. The board of trustees held 5 scheduled meetings. Attendance during the year was as follows:

<b>Trustee</b>	<b>Meetings attended</b>	<b>Out of a possible</b>
Mrs C Donovan (Chair)	5	5
Mr B Williams	5	5
Mrs C Boxall	5	5
Mr R Davies	4	5
Miss A Perez	4	5
Mr N Castle	3	5
Mr S Haslehurst	2	5
Miss S Roberts	4	5
Mrs V Clough	1	1

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**THE DOVER FEDERATION FOR THE ARTS**  
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**GOVERNANCE STATEMENT (CONTINUED)**

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**Governance cont ...**

**Key Changes**

At the end of the academic year 2020 -2021 the board received resignations from two trustees on the grounds of conflict of family interest and another for ill health. The board also requested two trustees be removed from post due to capacity issues and non-engagement.

The programme of ongoing recruitment continues based on the skills required, capacity and succession planning. The recruitment of two parent representatives in governance will begin in this current term.

The board continue with a model of Blended Governance adopting the positive outcomes and skills acquired from the Governance Business Continuity Plan throughout lockdown. Trustees' attendance is preferred in person, however the resources and technology allows for compliant virtual and inclusive attendance.

In July, the board trialled a professional board intelligence management portal, OnBoard. This strategy enables boards to address real-world needs and reduce complexity so governance and leadership can work smarter and respond efficiently to the ever-changing demands thus achieving more impact for the trust objects in civic partnerships.

Trustees continue to maintain the partnership with the Confederation of School Trusts (CST)

**Performance**

Over the year 2020-21 trustees addressed their duties with oversight by addressing areas including, but not limited to:

Full attendance of all trustees on Strategy Day with a focus on:

- Models of Governance
- Culture
- Blended Governance

Accountable responsibility for:

- Setting strategic direction
- Appointing governance roles and committees
- Approving delegated powers and terms of reference for the committees and executive
- Setting compliant financial controls, delegations and policy
- Receiving Monthly Monitoring Management Accounts
- Setting and reviewing compliant statutory policy
- Appointing internal auditor
- Approving the accounts
- Recommending appointment of external auditors

Accountable oversight from data presented:

- Standards and attainment
- Quality of teaching and learning
- Curriculum impact
- Staffing
- Safeguarding
- Risk

The board receive robust reports including data sets compared to benchmarking and national averages. No externally verified attainment data has been available for Early Years, KS1 and KS2 since 2019 however internal predictions and attainment continues to be assessed, presented and monitored by the committee and board.



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**THE DOVER FEDERATION FOR THE ARTS**  
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**GOVERNANCE STATEMENT (CONTINUED)**

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**Governance (continued)**

**Action**

The board of trustees have carried out their statutory duties in relation to actions required in line with governance and compliance and with reference to the Academies Planning Calendar. Additionally, action was taken, but not limited to the following:

- Management action required by leadership to maintain the provision of services throughout lockdown
- Implementation of a Governance, Leadership and Third-Party Agreement setting out codes of conduct and expectations for values and culture
- Analysis and decision to consolidate class sizes at White Cliffs Primary School due to fall in available student intake over a period of time
- Implementation of additional levels of financial accountability and oversight by the CEO to ensure the secondary school budget achieved the savings required for recovery.
- Carried the Members approval on rebranding outcomes to relaunch the Trust as Samphire Star Education Trust in 2022
- Approved the review of structure, capacity and effectiveness of leadership across schools and site teams
- Appointed a CFO experienced and qualified in internal control and scrutiny.
- Received report and approved increased investment for security programme for the prevention of cybercrime across the trust
- Received and approved proposal for staff healthcare provision
- In-depth oversight and awareness of emerging risks for trust community on poverty, deprivation and mental health and wellbeing.

**Governance reviews**

The trustees carried out a review of the governance provision over the summer of 2020 along with research on the areas of culture, governance models and blended governance. All those in governance and leadership then met for the Strategy Day with the following outcomes:

- Reaffirmation of the trust vision, ethos and culture and the importance of holding fast to the vision and meeting the needs of the children
- The disbanding of local governance after skills audits identified key areas requiring substantial development through a revised structure for growth. The schemes of delegation and committee terms of reference carried these local delegated duties back to the executive, committee and board.
- Approved the adoption of good practice learnt from periods of lockdown where strong governance and leadership flourished. Formulated the 'Blended Governance' Model.

The **Audit and Risk Committee** is also a sub-committee of the main board of trustees and met 4 times during the year.

Its purpose is to support the Chief Executive Officer (Accounting Officer) and the board in their responsibilities for issues of risk, internal control including finance and governance. The Audit and Risk Committee will therefore monitor, evaluate, advise and report on:

- the comprehensiveness of assurances in meeting the Trust's accounting needs
- the reliability and integrity of these assurances
- how well the Trust Board and its Accounting Officer role are supported in decision-making and in discharging their accountability obligations (particularly in respect of financial reporting)

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**THE DOVER FEDERATION FOR THE ARTS**  
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**GOVERNANCE STATEMENT (CONTINUED)**

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**Governance (continued)**

Attendance during the year at meetings of the Audit and Risk Committee was as follows:

<b>Committee Member</b>	<b>Meetings attended</b>	<b>Out of a possible</b>
Mr R Davies	4	4
Mr B Williams	3	4
Mr N Castle	4	4
Mrs C Boxall	2	3
Mrs C Donovan	3	3

**Review of Value for Money**

As accounting officer, the CEO 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 board of trustees where value for money can be improved, including the use of benchmarking data or by using a framework where appropriate. The accounting officer for the academy trust has delivered improved value for money during the year by:

- Staff working flexibly across the trust to support in the areas of most need
- Specialist staff supporting identified needs across the trust
- Supporting families during lockdowns including providing IT hardware to ensure remote learning is effective
- Shared initiatives to accelerate the progress of learners
- Professional development and performance management focused to the needs of the trust through development plans
- Continued training and support of 'Mental Health First Aiders' to support mental wellbeing for children and staff
- Further development of internal behaviour strategies to improve intervention, inclusion and engagement
- Working alongside ITT institutions to build capacity with future teachers
- Induction Programmes
- Development of Central Services
- Consolidation of contracts

**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, and to manage them efficiently, effectively and economically. The system of internal control has been in place in Dover Federation for the Arts Academy Trust for the period 1 September 2020 to 31 August 2021 and up to the date of approval of the annual report and financial statements.

**Capacity to Handle Risk**

The board of trustees 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 board of trustees is of the view that there is a formal on-going process for identifying, evaluating and managing the academy trust's significant risks that has been in place for the period 1 September 2020 to 31 August 2021 and up to the date of approval of the annual report and financial statements. This process is regularly reviewed by the board of trustees.

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**THE DOVER FEDERATION FOR THE ARTS**  
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**GOVERNANCE STATEMENT (CONTINUED)**

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**Governance (continued)**

**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 monthly management accounts received by the chairman, Audit and Risk Committee and board along with financial reports which are reviewed and agreed by the board of trustees
- regular reviews by the board of reports which indicate financial performance against the forecasts and of major purchase plans, capital works and expenditure programmes
- setting targets to measure financial and other performance through benchmarking, VFMI data, national data and impact on standards and attainment
- clearly defined purchasing (asset purchase or capital investment) guidelines
- identification and management of risks.

The board of trustees has agreed to buy-in an internal scrutiny audit service from Williams Giles Professional Services Limited.

The internal auditor's role includes giving advice on financial and other matters and performing a range of checks on the academy trust's financial and other systems. In particular, the checks carried out in the current period included:

- HR Function with payroll policy
- HR function on safer recruitment compared to policy
- Catering contract, review of tendered financial performance compared to real life and subsequent actions
- Contracts and Procurement
- Income and expenditure
- Governance
- Top slice budgeting
- Payroll

On a triennial basis, the internal scrutiny reports to the board of trustees, through the audit and risk committee on the operation of the systems of control and on the discharge of the board of trustees' financial responsibilities and annually prepares an annual summary report to the committee outlining the areas reviewed, key findings, recommendations and conclusions to help the committee consider actions and assess year on year progress.

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**THE DOVER FEDERATION FOR THE ARTS**  
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**GOVERNANCE STATEMENT (CONTINUED)**

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**Governance (continued)**

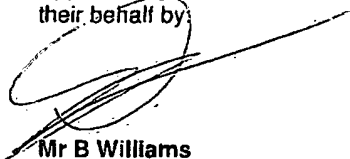
**Review of Effectiveness**

As accounting officer, the CEO 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 internal scrutiny
- the work of the external auditor
- the financial management and governance self-assessment process or the school resource management self-assessment tool
- the work of the executive within the academy trust who have responsibility for the development and maintenance of the internal control framework
- the support and feedback from ESFA oversight of monthly management accounts
- the support and feedback from SRMA reviews

The accounting officer has been advised of the implications of the result of their review of the system of internal control by the Internal Scrutiny process and will address weaknesses and ensure continuous improvement of the system is in place.

Approved by order of the members of the Board of Trustees on  
their behalf by:



**Mr B Williams**  
Chair of Trustees

9th December 2021

and signed on



**Mr D Meades**  
Accounting Officer

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**THE DOVER FEDERATION FOR THE ARTS**  
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**STATEMENT ON REGULARITY, PROPRIETY AND COMPLIANCE**

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As accounting officer of The Dover Federation for the Arts I have considered my responsibility to notify the Academy Board of Trustees and the Education and Skills Funding Agency (ESFA) of material irregularity, impropriety and non-compliance with terms and conditions of all funding received by the Academy, under the funding agreement in place between the Academy and the Secretary of State for Education. As part of my consideration I have had due regard to the requirements of the Academies Financial Handbook 2020.

I confirm that I and the Academy Board of Trustees are able to identify any material irregular or improper use of all funds by the Academy, or material non-compliance with the terms and conditions of funding under the Academy's funding agreement and the Academies Financial Handbook 2020.

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.



**Mr D Meades**  
Accounting Officer

Date:

9<sup>th</sup> December 2021

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**THE DOVER FEDERATION FOR THE ARTS**  
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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

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The Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with the Academies Accounts Direction published 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 Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the 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 Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP 2019 and the Academies Accounts Direction 2020 to 2021;
- make judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees 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 Trustees 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 ESFA/DfE have been applied for the purposes intended.

The Trustees 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 members of the Board of Trustees on 9th October 21 and signed on its behalf by:



**Mr B Williams**  
Chair of Trustees

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**THE DOVER FEDERATION FOR THE ARTS**  
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**INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF THE  
DOVER FEDERATION FOR THE ARTS**

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**Opinion**

We have audited the financial statements of The Dover Federation for the Arts (the 'academy') for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law, United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities SORP 2019 and the Academies Accounts Direction 2020 to 2021 issued by the Education and Skills Funding Agency.

In our opinion the financial statements:

- give a true and fair view of the state of the Academy'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 Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities SORP 2019 and the Academies Accounts Direction 2020 to 2021 issued by the Education and Skills Funding Agency.

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

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**THE DOVER FEDERATION FOR THE ARTS**  
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**INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF THE  
DOVER FEDERATION FOR THE ARTS (CONTINUED)**

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**Other information**

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

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

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

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

In the light of our knowledge and understanding of the Academy and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report including the 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 financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

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

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



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**THE DOVER FEDERATION FOR THE ARTS**  
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**INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF THE  
DOVER FEDERATION FOR THE ARTS (CONTINUED)**

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**Auditor's responsibilities for the audit of the financial statements**

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The key laws and regulations we considered in this context were General Data Protection Regulation, health and safety legislation and employee legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquire of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing and completeness of income recognition and the override of controls by management.

Our audit procedures to respond to these risks included enquiries of management and the Board about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the ESFA, and reading minutes of meetings of those charged with governance.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditor's report.

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**THE DOVER FEDERATION FOR THE ARTS**  
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**INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF THE  
DOVER FEDERATION FOR THE ARTS (CONTINUED)**

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**Use of our report**

This report is made solely to the Academy'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'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 and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

*Crowe UK LLP*

**Darren Rigden (Senior statutory auditor)**

for and on behalf of

**Crowe U.K. LLP**

Statutory Auditor

Riverside House

40 - 46 High Street

Maidstone

Kent

ME14 - 1JH

Date: 17th December 2021

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**THE DOVER FEDERATION FOR THE ARTS**  
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**INDEPENDENT REPORTING ACCOUNTANT'S ASSURANCE REPORT ON REGULARITY TO THE DOVER  
FEDERATION FOR THE ARTS AND THE EDUCATION AND SKILLS FUNDING AGENCY**

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In accordance with the terms of our engagement letter dated [enter date here] and further to the requirements of the Education and 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 Dover Federation for the Arts during the year 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 Dover Federation for the Arts and ESFA in accordance with the terms of our engagement letter. Our work has been undertaken so that we might state to The Dover Federation for the Arts 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 Dover Federation for the Arts and ESFA, for our work, for this report, or for the conclusion we have formed.

**Respective responsibilities of The Dover Federation for the Arts's accounting officer and the reporting accountant**

The accounting officer is responsible, under the requirements of The Dover Federation for the Arts's funding agreement with the Secretary of State for Education dated [enter date here] and the Academies Financial Handbook, extant from 1 September 2020, 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 year 1 September 2020 to 31 August 2021 have not been applied to purposes intended by Parliament or that the financial transactions do not conform to the authorities which govern them.

**Approach**

We conducted our engagement in accordance with the Framework and Guide for External Auditors and Reporting Accountant of Academy Trusts 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 opinion.

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

**Conclusion**

In the course of our work, nothing has come to our attention which suggest in all material respects the expenditure disbursed and income received during the year 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.

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**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

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**INDEPENDENT REPORTING ACCOUNTANT'S ASSURANCE REPORT ON REGULARITY TO THE DOVER  
FEDERATION FOR THE ARTS AND THE EDUCATION & SKILLS FUNDING AGENCY (CONTINUED)**

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*Crowe UK LLP*

Reporting Accountant  
**Crowe U.K. LLP**

Statutory Auditor

Date: 17th December 2021

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 AUGUST 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Restricted fixed asset funds 2021 £	Total funds 2021 £	Total funds Restated 2020 £
<b>Income from:</b>						
Donations and capital grants	3	-	-	1,551,158	1,551,158	4,086,284
Other trading activities		37,669	-	-	37,669	155,641
Investments	6	-	34	-	34	2
Charitable activities	4	-	9,888,632	-	9,888,632	9,265,274
<b>Total income</b>		<b>37,669</b>	<b>9,888,666</b>	<b>1,551,158</b>	<b>11,477,493</b>	<b>13,507,201</b>
<b>Expenditure on:</b>						
Charitable activities		3,489	10,218,461	580,497	10,802,447	9,928,677
<b>Total expenditure</b>		<b>3,489</b>	<b>10,218,461</b>	<b>580,497</b>	<b>10,802,447</b>	<b>9,928,677</b>
<b>Net income/(expenditure)</b>		<b>34,180</b>	<b>(329,795)</b>	<b>970,661</b>	<b>675,046</b>	<b>3,578,524</b>
Transfers between funds	18	146,436	(146,436)	-	-	-
<b>Net movement in funds before other recognised gains/(losses)</b>		<b>180,616</b>	<b>(476,231)</b>	<b>970,661</b>	<b>675,046</b>	<b>3,578,524</b>
<b>Other recognised gains/(losses):</b>						
Actuarial losses on defined benefit pension schemes	25	-	(1,115,000)	-	(1,115,000)	(1,117,000)
<b>Net movement in funds</b>		<b>180,616</b>	<b>(1,591,231)</b>	<b>970,661</b>	<b>(439,954)</b>	<b>2,461,524</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		(196,844)	(6,230,140)	29,117,243	22,690,259	20,228,735
Net movement in funds		180,616	(1,591,231)	970,661	(439,954)	2,461,524
<b>Total funds carried forward</b>		<b>(16,228)</b>	<b>(7,821,371)</b>	<b>30,087,904</b>	<b>22,250,305</b>	<b>22,690,259</b>

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)  
REGISTERED NUMBER: 08039629

**BALANCE SHEET**  
**AS AT 31 AUGUST 2021**

	Note	2021 £	As restated 2020 £
<b>Fixed assets</b>			
Tangible assets	13	28,268,554	27,562,139
		<u>28,268,554</u>	<u>27,562,139</u>
<b>Current assets</b>			
Debtors	14	2,474,865	1,878,317
Cash at bank and in hand		901,791	702,300
		<u>3,376,656</u>	<u>2,580,617</u>
Creditors: amounts falling due within one year	15	(977,905)	(812,786)
<b>Net current assets</b>		<u>2,398,751</u>	<u>1,767,831</u>
<b>Total assets less current liabilities</b>		<u>30,667,305</u>	<u>29,329,970</u>
Creditors: amounts falling due after more than one year	16	-	(84,711)
Defined benefit pension scheme liability	25	(8,417,000)	(6,555,000)
<b>Total net assets</b>		<u><u>22,250,305</u></u>	<u><u>22,690,259</u></u>
<b>Funds of the Academy</b>			
<b>Restricted funds:</b>			
Fixed asset funds	18	30,087,904	29,117,243
Restricted income funds	18	595,629	324,860
		<u>30,683,533</u>	<u>29,442,103</u>
Restricted funds excluding pension asset	18	30,683,533	29,442,103
Pension reserve	18	(8,417,000)	(6,555,000)
<b>Total restricted funds</b>	18	<u>22,266,533</u>	<u>22,887,103</u>
<b>Unrestricted income funds</b>	18	<u>(16,228)</u>	<u>(196,844)</u>
<b>Total funds</b>		<u><u>22,250,305</u></u>	<u><u>22,690,259</u></u>

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**THE DOVER FEDERATION FOR THE ARTS**

(A company limited by guarantee)  
**REGISTERED NUMBER: 08039629**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 AUGUST 2021**

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The financial statements on pages 44 to 80 were approved by the Trustees, and authorised for issue on  
and are signed on their behalf, by:

*9<sup>th</sup> December 2021*

  
Mr B J Williams

The notes on pages 48 to 80 form part of these financial statements.

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

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

	Note	2021 £	As restated 2020 £
<b>Cash flows from operating activities</b>			
Net cash provided by/(used in) operating activities	20	70,865	(2,270,405)
<b>Cash flows from investing activities</b>	22	276,706	2,397,717
<b>Cash flows from financing activities</b>	21	(148,081)	(149,269)
<b>Change in cash and cash equivalents in the year</b>		199,490	(21,957)
Cash and cash equivalents at the beginning of the year		702,301	724,258
<b>Cash and cash equivalents at the end of the year</b>	23, 24	<u>901,791</u>	<u>702,301</u>

The notes on pages 48 to 80 form part of these financial statements



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**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

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

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**1. Accounting policies**

The Dover Federation for the Arts is a charitable company limited by guarantee and an exempt charity incorporated in England and Wales. The registered office is Astor College, Astor Avenue, Dover, Kent, CT17 0AS. The principal activity of the Academy Trust is to provide education for pupils that satisfies the requirements of the Education Act 2002.

A summary of the principal accounting policies adopted (which have been applied consistently, except where noted), judgements and key sources of estimation uncertainty, is set out below.

**1.1 Basis of preparation of financial statements**

The financial statements of the Academy Trust, which is a public benefit entity under FRS 102, have been prepared under the historic cost convention in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102), 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 2018 to 2019 issued by ESFA, the Charities Act 2011 and the Companies Act 2006.

The Dover Federation for the Arts meets the definition of a public benefit entity under FRS 102.

The Academy Trust's functional and presentational currency is Pounds Sterling:

The Academy Trust's financial statements are presented to the nearest £.

**1.2 Going concern**

The Trustees 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 Academy Trust to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements.

The Trustees continue to adopt the going concern basis for the preparation of the financial statements for the reasons outlined in the Trustees' Report.

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**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

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

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**1. Accounting policies (continued)**

**1.3 Income**

All incoming resources are recognised when the Academy 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 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.

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 expended.

- **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 year it is receivable and to the extent the Academy has provided the goods or services.

- **Donated fixed assets (excluding transfers on conversion or into the Academy)**

Where the donated good is a fixed asset it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as 'Income from Donations and Capital Grants' and a corresponding amount is included in the appropriate fixed asset category and depreciated over the useful economic life in accordance with the Academy's accounting policies.

**1.4 Expenditure**

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

- **Charitable activities**

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

All resources expended are inclusive of irrecoverable VAT.

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**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

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

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**1. Accounting policies (continued)**

**1.5 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 trustees.

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

Restricted general funds comprise of other restricted funds received with restrictions imposed by the funder/donor and include grants from the Department for Education Group.

**1.6 Taxation**

The Academy 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 is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 11, chapter 3 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.

**1.7 Tangible fixed assets**

Assets costing £1,000 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. Where there are specific conditions attached to the funding requiring the continued use of the asset, 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 the relevant assets is charged directly to the restricted fixed asset fund in the Statement of financial activities. Where tangible fixed assets have been acquired with unrestricted funds, depreciation on such assets is charged to the unrestricted fund.

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

Depreciation is provided on the following bases:

Long-term leasehold property	- over 50 years straight line
Furniture and equipment	- over 10 years straight line
Plant and machinery	- over 5 years straight line
Computer equipment	- over 3 years straight line
Motor vehicles	- over 5 years straight line

A review for impairment of a fixed asset 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.

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**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

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

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**1. Accounting policies (continued)**

**1.8 Debtors**

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

**1.9 Cash at bank and in hand**

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

**1.10 Liabilities**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Academy anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**1.11 Provisions**

Provisions are recognised when the Academy has an obligation at the reporting date as a result of a past event which it is probable will result in the transfer of economic benefits and the obligation can be estimated reliably.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**1.12 Financial instruments**

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

*Financial assets* - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 14. 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 as detailed in notes 15 and 16. 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.

**1.13 Operating leases**

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

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**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

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

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**1. Accounting policies (continued)**

**1.14 Pensions**

Retirement benefits to employees of the Academy are provided by the Teachers' Pension Scheme ("TPS") and the Local Government Pension Scheme ("LGPS"). These are defined benefit schemes.

The TPS is an unfunded scheme and contributions are calculated so as to spread the cost of pensions over employees' working lives with the Academy in such a way that the pension cost is a 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 prospective unit credit method. 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 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 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 of scheme introductions, benefit changes, settlements and curtailments. They are included as part of staff costs as incurred. Net interest on the net 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 in other recognised gains and losses.

**1.15 Agency arrangements**

The Academy Trust acts as an agent in distributing 16-19 bursary funds from ESFA. Payments received from ESFA and subsequent disbursements to students are not excluded from the Statement of financial activities as the Trust does have control over the charitable application of the funds. The Academy Trust can use up to 5% of the allocation towards its own administration costs and this is recognised in the Statement of financial activities. The funds received and paid and any balances held are disclosed in note 30.

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**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

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

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**2. Critical accounting estimates and areas of judgment**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

Critical accounting estimates and assumptions:

The Academy 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.

*Multi-employer defined benefit pension scheme*

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 25, 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 March 2019 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 judgment:

*Multi-employer defined benefit pension scheme*

Certain employees participate in a multi-employer defined benefit pension scheme with other Academy Trusts in the region. In the judgement of the Trustees, the Academy Trust does not have sufficient information on the plan assets and liabilities to be able to reliably account for its share of the defined benefit obligation and plan assets. Therefore, the scheme is accounted for as a defined contribution scheme, see note 25 for further details.

*Going concern*

In the judgement of the Trustees, it is appropriate to prepare the financial statements in accordance with the going concern basis of accounting. The Trustees report contains further details.

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**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

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

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**3. Income from donations and capital grants**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted fixed asset funds 2021 £</b>	<b>Total funds 2021 £</b>
Donations	-	-	-
Capital Grants	-	1,551,158	1,551,158
	<u>-</u>	<u>1,551,158</u>	<u>1,551,158</u>

	<b>Unrestricted funds 2020 £</b>	<b>Restricted fixed asset funds 2020 £</b>	<b>Total funds 2020 £</b>
Donations	5,972	2,460,000	2,465,972
Capital Grants	-	1,620,312	1,620,312
	<u>5,972</u>	<u>4,080,312</u>	<u>4,086,284</u>

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**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

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

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**4. Funding for the Academy's education**

	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>
<b>DfE/ESFA grants</b>		
Other DfE/ESFA grants		
General Annual Grant (GAG)	7,371,138	7,371,138
Pupil premium	767,869	767,869
Universal free school meals	64,468	64,468
Other DfE/ESFA grants	703,430	703,430
SEN	188,006	188,006
Early years funding	132,589	132,589
Other local authority grants	521,771	521,771
	<hr/>	<hr/>
		<b>9,749,271</b>
<b>COVID-19 additional funding (DfE/ESFA)</b>		
Catch-up Premium	126,348	126,348
	<hr/>	<hr/>
	126,348	126,348
<b>COVID-19 additional funding (non-DfE/ESFA)</b>		
Coronavirus Job Retention Scheme grant	13,013	13,013
	<hr/>	<hr/>
	13,013	13,013
	<hr/>	<hr/>
	<b>9,888,632</b>	<b>9,888,632</b>

The academy received £126,348 of funding for catch-up premium and costs incurred in respect of this funding totalled £126,348.



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

**4. Funding for the Academy's education (continued)**

	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
<b>DfE/ESFA grants</b>		
Other DfE/ESFA grants		
General Annual Grant (GAG)	7,230,740	7,230,740
Pupil premium	729,555	729,555
Universal free school meals	99,107	99,107
Other DfE/ESFA grants	523,557	523,557
SEN	119,256	119,256
Early years funding	136,039	136,039
Other local authority grants	384,007	384,007
	<u>9,222,261</u>	<u>9,222,261</u>
<b>COVID-19 additional funding (DfE/ESFA)</b>		
Exceptional costs relief	25,155	25,155
	<u>25,155</u>	<u>25,155</u>
<b>COVID-19 additional funding (non-DfE/ESFA)</b>		
Coronavirus Job Retention Scheme grant	17,858	17,858
	<u>17,858</u>	<u>17,858</u>
	<u><u>9,265,274</u></u>	<u><u>9,265,274</u></u>

**5. Income from raising funds**

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Income from facilities/services	7,667	7,667
Contributions to visits	272	272
Catering income	21,055	21,055
Other income	8,675	8,675
	<u>37,669</u>	<u>37,669</u>

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

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**5. Income from raising funds (continued)**

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Income from facilities/services	16,054	16,054
Contributions to visits	42,877	42,877
Catering income	42,992	42,992
Other income	53,718	53,718
	<u>155,641</u>	<u>155,641</u>

**6. Investment income**

	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Bank interest	<u>34</u>	<u>34</u>

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Bank interest	<u>2</u>	<u>2</u>

**7. Analysis of expenditure by activities**

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Education	<u>5,678,082</u>	<u>5,124,365</u>	<u>10,802,447</u>

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

**7. Analysis of expenditure by activities (continued)**

	<i>Activities undertaken directly 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Education	6,041,776	3,886,901	9,928,677

**Analysis of direct costs**

	<b>Education 2021 £</b>	<b>Total funds 2021 £</b>
Pension finance costs	104,000	104,000
Staff costs	5,135,585	5,135,585
Books, stationery and materials	166,390	166,390
Exam fees	59,500	59,500
Other educational supplies and services	88,648	88,648
Staff development and other staff costs	71,153	71,153
Agency staff	38,911	38,911
Bursary payments	13,895	13,895
	<u>5,678,082</u>	<u>5,678,082</u>

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**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

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

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**7. Analysis of expenditure by activities (continued)**

**Analysis of direct costs (continued)**

	<i>Education 2020 £</i>	<i>Total funds 2020 £</i>
Pension finance costs	92,000	92,000
Staff costs	5,458,712	5,458,712
Books, stationery and materials	128,313	128,313
Exam fees	78,321	78,321
Other educational supplies and services	149,091	149,091
Staff development and other staff costs	77,922	77,922
Agency staff	33,041	33,041
Bursary payments	24,376	24,376
	<u>6,041,776</u>	<u>6,041,776</u>

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**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

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

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**7. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Education 2021 £</b>	<b>Total funds 2021 £</b>
Staff costs	3,065,334	3,065,334
Depreciation	566,393	566,393
Maintenance of premises and equipment	132,773	132,773
Cleaning	203,916	203,916
Rates	55,422	55,422
Insurance	34,153	34,153
Computer costs	179,504	179,504
Catering	263,836	263,836
Other occupancy costs	2,180	2,180
Transport costs	15,520	15,520
Water & sewerage	59,581	59,581
Energy	133,941	133,941
Furniture and equipment	15,100	15,100
Other administrative expenses	181,906	181,906
Auditors remuneration	11,677	11,677
Auditors remuneration - non audit	2,036	2,036
Other professional fees	201,093	201,093
	<u>5,124,365</u>	<u>5,124,365</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**7. Analysis of expenditure by activities (continued)**

**Analysis of support costs (continued)**

	<i>Education 2020 £</i>	<i>Total funds 2020 £</i>
Staff costs	2,000,540	2,000,540
Depreciation	507,866	507,866
Maintenance of premises and equipment	113,861	113,861
Cleaning	197,131	197,131
Rates	51,560	51,560
Insurance	27,570	27,570
Computer costs	186,034	186,034
Catering	249,896	249,896
Other occupancy costs	14,617	14,617
Transport costs	12,733	12,733
Security	3,999	3,999
Water & sewerage	71,131	71,131
Energy	137,780	137,780
Furniture and equipment	9,461	9,461
Other administrative expenses	127,879	127,879
Staff restructuring costs	11,026	11,026
Other loan interest	3,080	3,080
Auditors remuneration	23,050	23,050
Auditors remuneration - non audit	2,350	2,350
Other professional fees	135,337	135,337
	<u>3,886,901</u>	<u>3,886,901</u>

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**8. Net income/(expenditure)**

Net income/(expenditure) for the year includes:

	2021 £	2020 £
Depreciation of tangible fixed assets	566,393	507,866
Fees paid to auditor for:		
- audit	11,950	11,600
- other services	4,200	4,100
	<u>582,543</u>	<u>523,566</u>

**9. Staff**

**a. Staff costs**

Staff costs during the year were as follows:

	2021 £	2020 £
Wages and salaries	5,805,191	5,463,103
Social security costs	542,780	530,906
Pension costs	1,852,948	1,465,243
	<u>8,200,919</u>	<u>7,459,252</u>
Agency staff costs	38,911	33,041
Staff restructuring costs	46,305	11,026
	<u>8,286,135</u>	<u>7,503,319</u>

Staff restructuring costs comprise:

	2021 £	2020 £
Redundancy payments	46,305	11,026
	<u>46,305</u>	<u>11,026</u>

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**9. Staff (continued)**

**b. Staff numbers**

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

	<b>2021</b>	<b>2020</b>
	<b>No.</b>	<b>No.</b>
Teachers	<b>100</b>	<b>94</b>
Administration and support	<b>106</b>	<b>102</b>
Management	<b>7</b>	<b>7</b>
	<b>213</b>	<b>203</b>

**c. Higher paid staff**

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	<b>2021</b>	<b>2020</b>
	<b>No.</b>	<b>No.</b>
In the band £60,001 - £70,000	<b>2</b>	<b>4</b>
In the band £70,001 - £80,000	<b>1</b>	<b>-</b>
In the band £80,001 - £90,000	<b>-</b>	<b>1</b>
In the band £90,001 - £100,000	<b>2</b>	<b>1</b>
In the band £100,001 - £110,000	<b>-</b>	<b>1</b>
In the band £110,001 - £120,000	<b>1</b>	<b>-</b>

**d. Key management personnel**

The key management personnel of the Academy 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 was £690,194 (2020 £703,554), including national contributions of £62,527 (2020 - £57,042).



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**10. Central services**

The Academy has provided the following central services to its academies during the year:

- Leadership and Governance
- Financial and Payroll services
- Personnel and Administration services
- Operational and ICT support, including licenses and professional fees

The Academy charges for these services on the following basis:

Dependent on the total number of staff at each establishment (for Personnel and Payroll Services), according to the staffing hours assigned to each establishment or, in the case of leadership and general services, an equal percentage across the Multi-Academy Trust.

The actual amounts charged during the year were as follows:

	2021 £	2020 £
Barton Junior School	120,146	65,610
Shatterlocks Infant & Nursery School	75,266	53,922
White Cliffs Primary School	177,068	193,967
Astor Secondary School	548,177	279,040
<b>Total</b>	<b>920,657</b>	<b>592,539</b>

**11. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 August 2021, no Trustee expenses have been incurred (2020 - £NIL).

**12. Trustees' and Officers' insurance**

In accordance with normal commercial practice, the Academy has purchased insurance to protect Trustees and officers from claims arising from negligent acts, errors or omissions occurring whilst on academy business. The insurance 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.

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**13. Tangible fixed assets**

	Long-term leasehold property £	Furniture and equipment £	Computer equipment £	Plant and motor vehicles £	Total £
<b>Cost or valuation</b>					
At 1 September 2020	31,701,511	69,485	180,520	62,360	32,013,876
Additions	1,266,807	-	6,000	-	1,272,807
At 31 August 2021	32,968,318	69,485	186,520	62,360	33,286,683
<b>Depreciation</b>					
At 1 September 2020	4,230,686	26,134	133,553	61,364	4,451,737
Charge for the year	531,337	6,949	27,371	736	566,393
At 31 August 2021	4,762,023	33,083	160,924	62,100	5,018,130
<b>Net book value</b>					
At 31 August 2021	28,206,295	36,402	25,596	260	28,268,553
At 31 August 2020	27,470,825	43,351	46,967	996	27,562,139

**14. Debtors**

	2021 £	2020 £
<b>Due within one year</b>		
Trade debtors	13,940	12,092
Other debtors	1,742	-
Prepayments and accrued income	2,387,902	1,801,981
Tax recoverable	71,281	64,244
	2,474,865	1,878,317

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**15. Creditors: Amounts falling due within one year**

	2021 £	2020 £
Other loans	83,810	145,535
Trade creditors	504,043	208,082
Other taxation and social security	132,694	124,439
Other creditors	161,245	149,797
Accruals and deferred income	96,113	184,933
	<u>977,905</u>	<u>812,786</u>
	2021 £	2020 £
Deferred income at 1 September 2020	114,621	138,925
Resources deferred during the year	72,453	114,621
Amounts released from previous periods	(114,621)	(138,925)
	<u>72,453</u>	<u>114,621</u>

The deferred income above relates to money received in advance of the 2020/21 year to which it relates from the ESFA in relation to Universal Infant Free School Meals, Rates Relief, from students in respect of future trips and staff fund money received.

**16. Creditors: Amounts falling due after more than one year**

	2021 £	2020 £
Other loans	-	84,711

Other loans include a long term loan from Kent County Council repayable by monthly instalments attracting interest at a rate of 1.0% per annum. The loan was inherited from the predecessor school upon conversion to the Academy Trust.

**17. Prior year adjustments**

The 2020 comparative figures have been restated to revise the valuation of building works donated to the Trust in the prior year. The value recorded in the prior year was based on estimated costs from the contractor and a subsequent formal valuation has been obtained. The impact is to decrease donation income and fixed assets by £1,340,000.

The adjustment decreased brought forward reserves in the current period by £1,340,000.

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**NOTES TO THE FINANCIAL STATEMENTS  
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**18. Statement of funds**

	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 August 2021 £
<b>Unrestricted funds</b>						
Unrestricted revenue fund	33,402	37,669	(3,489)	-	-	67,582
Deficit on conversion	(230,246)	-	-	146,436	-	(83,810)
	<u>(196,844)</u>	<u>37,669</u>	<u>(3,489)</u>	<u>146,436</u>	<u>-</u>	<u>(16,228)</u>
<b>Restricted general funds</b>						
General Annual Grant	324,860	7,371,138	(6,953,933)	(146,436)	-	595,629
Pupil premium	-	767,869	(767,869)	-	-	-
Universal free school meals	-	64,468	(64,468)	-	-	-
Other DfE/ESFA grants	-	703,430	(703,430)	-	-	-
SEN	-	188,006	(188,006)	-	-	-
Early years funding	-	132,589	(132,589)	-	-	-
Other local authority grants	-	521,805	(521,805)	-	-	-
Covid catch up premium	-	126,348	(126,348)	-	-	-
Coronavirus Job Retention Scheme grant	-	13,013	(13,013)	-	-	-
Pension reserve	(6,555,000)	-	(747,000)	-	(1,115,000)	(8,417,000)
Other restricted general funds	-	-	-	-	-	-
	<u>(6,230,140)</u>	<u>9,888,666</u>	<u>(10,218,461)</u>	<u>(146,436)</u>	<u>(1,115,000)</u>	<u>(7,821,371)</u>
<b>Restricted fixed asset funds</b>						
Restricted fixed asset fund	27,562,139	20,103	(580,497)	1,266,807	-	28,268,552
DfE/ESFA capital grants	1,555,104	1,531,055	-	(1,266,807)	-	1,819,352

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**NOTES TO THE FINANCIAL STATEMENTS  
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**18. Statement of funds (continued)**

	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 August 2021 £
	29,117,243	1,551,158	(580,497)	-	-	30,087,904
<b>Total Restricted funds</b>	<b>22,887,103</b>	<b>11,439,824</b>	<b>(10,798,958)</b>	<b>(146,436)</b>	<b>(1,115,000)</b>	<b>22,266,533</b>
<b>Total funds</b>	<b>22,690,259</b>	<b>11,477,493</b>	<b>(10,802,447)</b>	<b>-</b>	<b>(1,115,000)</b>	<b>22,250,305</b>

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

i) General Annual Grant must be used for the normal running costs of the Trust. Under the funding agreement with the Secretary of State, the Trust was not subject to a limit on the amount of GAG that it could carry forward as at 31 August 2021.

ii) Consists of income the trust has generated

iii) Funds inherited on conversion of the school to the Trust

iv) Funds include income generated from sponsorship and donations and hire of facilities.

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

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**18. Statement of funds (continued)**

Comparative information in respect of the preceding year is as follows:

	<i>Balance at 1 September 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 August 2020 £</i>
<b>Unrestricted funds</b>						
Unrestricted revenue fund	14,144	161,615	(142,357)	-	-	33,402
Deficit on conversion	(373,974)	-	(5,540)	149,268	-	(230,246)
	<u>(359,830)</u>	<u>161,615</u>	<u>(147,897)</u>	<u>149,268</u>	<u>-</u>	<u>(196,844)</u>
<b>Restricted general funds</b>						
Other DfE	-	7,230,740	(6,828,380)	(77,500)	-	324,860
Pupil premium	-	729,555	(729,555)	-	-	-
Universal free school meals	-	99,107	(99,107)	-	-	-
Other DfE/ESFA grants	-	523,557	(523,557)	-	-	-
SEN	-	119,256	(119,256)	-	-	-
Early years funding	-	136,039	(136,039)	-	-	-
Other local authority grants	-	384,007	(384,007)	-	-	-
CJRS	-	17,858	(17,858)	-	-	-
Coronavirus exceptional support	-	25,155	(25,155)	-	-	-
Pension reserve	(5,028,000)	-	(410,000)	-	(1,117,000)	(6,555,000)
	<u>(5,028,000)</u>	<u>9,265,274</u>	<u>(9,272,914)</u>	<u>(77,500)</u>	<u>(1,117,000)</u>	<u>(6,230,140)</u>
<b>Restricted fixed asset funds</b>						
Restricted fixed asset fund	25,052,949	2,460,000	(507,866)	557,056	-	27,562,139
DfE/ESFA capital grants	563,616	1,620,312	-	(628,824)	-	1,555,104

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**18. Statement of funds (continued)**

	<i>Balance at 1 September 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 August 2020 £</i>
	<u>25,616,565</u>	<u>4,080,312</u>	<u>(507,866)</u>	<u>(71,768)</u>	<u>-</u>	<u>29,117,243</u>
<b>Total Restricted funds</b>	<u>20,588,565</u>	<u>13,345,586</u>	<u>(9,780,780)</u>	<u>(149,268)</u>	<u>(1,117,000)</u>	<u>22,887,103</u>
<b>Total funds</b>	<u>20,228,735</u>	<u>13,507,201</u>	<u>(9,928,677)</u>	<u>-</u>	<u>(1,117,000)</u>	<u>22,690,259</u>

**Total funds analysis by academy**

Fund balances at 31 August 2021 were allocated as follows:

	<b>2021 £</b>	<b>2020 £</b>
Astor Secondary School	(397,845)	(627,567)
Barton Junlor School	210,490	199,265
White Cliffs Primary School	312,532	304,523
Shatterlocks Infant and Nursery School	192,780	184,133
Central Trust	261,444	67,662
<b>Total before fixed asset funds and pension reserve</b>	<b>579,401</b>	<b>128,016</b>
Restricted fixed asset fund	30,087,904	29,117,243
Pension reserve	(8,417,000)	(6,555,000)
<b>Total</b>	<b>22,250,305</b>	<b>22,690,259</b>

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**18. Statement of funds (continued)**

The following academy is carrying a net deficit on its portion of the funds as follows:

	<b>Deficit £</b>
Astor Secondary School	<b>(397,845)</b>

The Academy is taking the following action to return the academy to surplus:

The trust continues to support Astor Secondary School in reducing its deficit. A significant reduction has been made in the current period on salaries due to cost savings from redundancy processes and lower service contract charges.

Based on current budgets the trust anticipates being in a position to further reduce Astor's deficit by circa £50k or more in 2021-2022.

Savings made in previous years will continue to build and enable Astor to make in year surpluses going forwards.



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**18. Statement of funds (continued)**

**Total cost analysis by academy**

Expenditure incurred by each academy during the year was as follows:

	Teaching and educational support staff costs £	Other support staff costs £	Educational supplies £	Other costs excluding depreciation £	Total 2021 £
Astor Secondary School	3,618,397	308,227	461,999	552,820	4,941,443
Barton Junior School	751,692	32,895	128,604	64,814	978,005
White Cliffs Primary School	1,290,644	64,423	150,180	138,659	1,643,906
Shatterlocks Infant and Nursery School	829,580	44,001	105,157	86,774	1,065,512
Central Trust	347,550	1,056,423	36,906	166,309	1,607,188
<b>Academy</b>	<b>6,837,863</b>	<b>1,505,969</b>	<b>882,846</b>	<b>1,009,376</b>	<b>10,236,054</b>

Comparative information in respect of the preceding year is as follows:

	Teaching and educational support staff costs £	Other support staff costs £	Educational supplies £	Other costs excluding depreciation £	Total 2020 £
Astor Secondary School	4,066,802	357,194	435,222	596,120	5,455,338
Barton Junior School	663,242	58,611	87,758	119,706	929,317
White Cliffs Primary School	1,089,191	93,233	113,117	158,947	1,454,488
Shatterlocks Infant and Nursery School	759,187	68,525	91,989	135,279	1,054,980
Central Trust	210,788	217,431	-	98,469	526,688
<b>Academy</b>	<b>6,789,210</b>	<b>794,994</b>	<b>728,086</b>	<b>1,108,521</b>	<b>9,420,811</b>

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**19. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Restricted fixed asset funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	-	28,268,554	28,268,554
Current assets	12,106	1,545,201	1,819,350	3,376,657
Creditors due within one year	(28,334)	(949,572)	-	(977,906)
Provisions for liabilities and charges	-	(8,417,000)	-	(8,417,000)
<b>Total</b>	<b>(16,228)</b>	<b>(7,821,371)</b>	<b>30,087,904</b>	<b>22,250,305</b>

**Analysis of net assets between funds - prior year**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Restricted fixed asset funds 2020 £	Total funds 2020 £
Tangible fixed assets	-	-	27,562,139	27,562,139
Current assets	-	1,025,513	1,555,104	2,580,617
Creditors due within one year	(196,844)	(615,942)	-	(812,786)
Creditors due in more than one year	-	(84,711)	-	(84,711)
Provisions for liabilities and charges	-	(6,555,000)	-	(6,555,000)
<b>Total</b>	<b>(196,844)</b>	<b>(6,230,140)</b>	<b>29,117,243</b>	<b>22,690,259</b>

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**20. Reconciliation of net income to net cash flow from operating activities**

	2021 £	As restated 2020 £
Net income for the year (as per Statement of financial activities)	675,046	3,578,524
<b>Adjustments for:</b>		
Depreciation	566,393	507,866
Capital grants from DfE and other capital income	(1,551,158)	(5,420,312)
Interest paid	1,645	5,540
Defined benefit pension scheme cost less contributions payable	643,000	318,000
Defined benefit pension scheme finance cost	104,000	92,000
Increase in debtors	(596,548)	(1,202,544)
Increase/(decrease) in creditors	228,487	(149,479)
<b>Net cash provided by/(used in) operating activities</b>	<b>70,865</b>	<b>(2,270,405)</b>

**21. Cash flows from financing activities**

	2021 £	2020 £
Repayments of borrowing	(148,081)	(149,269)
<b>Net cash used in financing activities</b>	<b>(148,081)</b>	<b>(149,269)</b>

**22. Cash flows from investing activities**

	2021 £	2020 £
Dividends, interest and rents from investments	(1,645)	(5,540)
Purchase of tangible fixed assets	(1,272,807)	(3,017,055)
Capital grants from DfE Group	1,551,158	5,420,312
<b>Net cash provided by investing activities</b>	<b>276,706</b>	<b>2,397,717</b>

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**23. Analysis of cash and cash equivalents**

	2021 £	2020 £
Cash in hand and at bank	901,791	702,301
<b>Total cash and cash equivalents</b>	<b>901,791</b>	<b>702,301</b>

**24. Analysis of changes in net debt**

	At 1 September 2020 £	Cash flows £	At 31 August 2021 £
Cash at bank and in hand	702,300	199,491	901,791
Debt due within 1 year	(145,535)	61,725	(83,810)
Debt due after 1 year	(84,711)	84,711	-
	<b>472,054</b>	<b>345,927</b>	<b>817,981</b>

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**25. Pension commitments**

The Academy's employees belong to two principal pension schemes: the Teachers' Pension Scheme England and Wales (TPS) for academic and related staff; and the Local Government Pension Scheme (LGPS) for non-teaching staff, which is managed by Kent County Council. Both are multi-employer defined benefit schemes.

The latest actuarial valuation of the TPS related to the period ended 31 March 2016 and of the LGPS 31 March 2019.

Contributions amounting to £142,761 were payable to the schemes at 31 August 2021 (2020 - £133,635) and are included within creditors.

**Teachers' Pension Scheme**

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for full-time teachers in academies. All teachers have the option to opt-out of the TPS following enrolment.

The TPS is an unfunded scheme to which both the member and employer makes contributions, as a percentage of salary - these contributions 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 every 4 years. 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% administration levy)
- 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 investments held at the valuation date) of £196,100 million, giving a notional past service deficit of £22,000 million
- the SCAPE rate, set by HMT, is used to determine the notional investment return. The current SCAPE rate is 2.4% above the rate of CPI, assumed real rate of return is 2.4% in excess of prices and 2% in excess of earnings. The rate of real earnings growth is assumed to be 2.2%. The assumed nominal rate of return including earnings growth is 4.45%.

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

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**25. Pension commitments (continued)**

The employer's pension costs paid to TPS in the year amounted to £893,002 (2020 - £838,004).

A copy of the valuation report and supporting documentation is on the Teachers' Pensions website (<https://www.teacherspensions.co.uk/news/employers/2019/04/teachers-pensions-valuation-report.aspx>).

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

**Local Government Pension Scheme**

The LGPS is a funded defined benefit pension scheme, with the assets held in separate trustee-administered funds. The total contribution made for the year ended 31 August 2021 was £437,000 (2020 - £380,000), of which employer's contributions totalled £338,000 (2020 - £293,000) and employees' contributions totalled £ 99,000 (2020 - £87,000). The agreed contribution rates for future years are 20 per cent for employers and 5.5-12.5% per cent for employees.

As described in note the LGPS obligation relates to the employees of the Academy, who were the employees transferred as part of the conversion from the maintained school and new employees who were eligible to, and did, join the Scheme in the year. The obligation in respect of employees who transferred on conversion represents their cumulative service at both the predecessor school and the Academy at the balance sheet date.

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.

**Principal actuarial assumptions**

	2021	2020
	%	%
Rate of increase in salaries	3.9	3.25
Rate of increase for pensions in payment/inflation	2.9	2.25
Discount rate for scheme liabilities	1.65	1.6

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

	2021	2020
	Years	Years
<i>Retiring today</i>		
Males	21.9	21.8
Females	23.8	23.8
<i>Retiring in 20 years</i>		
Males	23.3	23.2
Females	25.3	25.2

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**25. Pension commitments (continued)**

**Sensitivity analysis**

	2021 £000	2020 £000
Discount rate +0.1%	(420)	(349)
Discount rate -0.1%	432	340
Mortality assumption - 1 year increase	648	485
Mortality assumption - 1 year decrease	(623)	(468)
CPI rate +0.1%	390	316
CPI rate -0.1%	(380)	(307)

**Share of scheme assets**

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

	2021 £	2020 £
Equities	5,225,000	4,334,000
Gilts	45,000	45,000
Corporate bonds	1,108,000	864,000
Property	820,000	735,000
Cash and other liquid assets	228,000	204,000
Absolute return fund	555,000	509,000
<b>Total market value of assets</b>	<b>7,981,000</b>	<b>6,691,000</b>

The actual return on scheme assets was £984,000 (2020 - £437,000).

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

	2021 £	2020 £
Current service cost	(976,000)	(608,000)
Interest income	110,000	-
Interest cost	(102,000)	(92,000)
Administrative expenses	(5,000)	(3,000)
<b>Total amount recognised in the Statement of Financial Activities</b>	<b>(973,000)</b>	<b>(703,000)</b>

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**25. Pension commitments (continued)**

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

	2021 £	2020 £
<b>At 1 September</b>	<b>13,246,000</b>	<b>10,762,000</b>
Past service costs	143,000	-
Current service cost	833,000	837,000
Interest cost	214,000	204,000
Employee contributions	99,000	87,000
Actuarial losses	1,989,000	1,442,000
Benefits paid	(126,000)	(86,000)
<b>At 31 August</b>	<b>16,398,000</b>	<b>13,246,000</b>

Changes in the fair value of the Academy's share of scheme assets were as follows:

	2021 £	2020 £
<b>At 1 September</b>	<b>6,691,000</b>	<b>5,734,000</b>
Other actuarial gains/(losses)	-	229,000
Interest income	110,000	112,000
Actuarial gains	874,000	325,000
Employer contributions	338,000	293,000
Employee contributions	99,000	87,000
Benefits paid	(126,000)	(86,000)
Administration expenses	(5,000)	(3,000)
<b>At 31 August</b>	<b>7,981,000</b>	<b>6,691,000</b>

**26. Operating lease commitments**

At 31 August 2021 the Academy had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	52,113	44,243
Later than 1 year and not later than 5 years	1,832	30,098
	<b>53,945</b>	<b>74,341</b>



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**27. Related party transactions**

Owing to the nature of the Academy Trust's operations and the composition of the board of trustees being drawn from local public and private sector organisations, transactions may take place with organisations in which a trustee has an interest. All transactions involving such organisations are conducted in accordance with the Academy Trust's financial regulations and normal procurement procedures. The following related party transactions took place in the financial period:

Expenditure Related Party Transactions

During the year Mr. A Fotheringham and Ms. A Knight, the husband and daughter of Mrs. S Knight-Fotheringham, a member of Key Management Personnel, were employed by the Academy Trust and the cost of their employment was £70,847 (2020: £68,433) and £57,895 (2020: £54,410) respectively. Both commenced employment prior to conversion to Academy status and Mrs. S Knight-Fotheringham was not part of the decision making process. They are paid within the normal pay scale for their roles.

During the year Mr. T Tolhurst, the son of Ms. RS Tolhurst, a member of the Key Management Personnel in the current year, was employed by the Academy Trust and the cost of their employment was £8,332 (2020: £42,363). Ms. R S Tolhurst was not part of the decision making process. Mr. T Tolhurst is paid within the normal pay scale for his role.

During the year H Castle, the wife of Mr. N Castle, a trustee, was employed by the Academy Trust and the cost of their employment was £74,862 (2020 - £71,235). She commenced employment prior to conversion to Academy status and Mr. N Castle was not part of the decision making process. H Castle is paid within the normal pay scale for her role.

During the year S Davies, the wife of Mr. R Davies, a trustee, was employed by the Academy Trust and the cost of their employment was £6,920 (2020 - £18,540). She commenced employment prior to Mr. R Davies appointment as a Trustee and Mr. R Davies was not part of the decision making process. S Davies is paid within the normal pay scale for her role.

During the year Mr S Clough, the son of Mrs V Clough, a trustee appointed 15 July 2021, was employed by the Academy Trust. The cost of their employment was £33,384 and they commenced employment with the Trust prior Academy Trust conversion and Mrs V Clough has no part of the salary decision making process. Mr S Clough is paid within the normal pay scale for his role.

**28. Agency arrangements**

The Academy Trust distributes 16-19 bursary funds to students as an agent for the ESFA. In the accounting period ending 31 August 2021 the Academy Trust received £16,034 (2020: £22,699) and disbursed £13,895 (2020: £24,376) from the fund.

**29. Controlling party**

The Academy Trust is run by the management team on a day to day basis. Strategic decisions are made by the Board of Trustees. There is no ultimate controlling party.