

Brunel SEN Multi Academy Trust
(A company limited by guarantee)



ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

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BRUNEL SEN MAT
The Learning Campus, Tadpole Lane, SN25 2NB

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CEO's Welcome

The Brunel SEN MAT (BSM) is a 0-25 multi-academy trust specialising in the special education sector. We were established in March 2016 and now in August 2020 with the establishment of our subsidiary company, Brunel Education, have 6 fabulous SEND provisions working together to deliver exceptional learning experiences that lead to significantly improved life chances and outcomes for our children and young people with SEND.

The Trust has the experience, skills and expertise to focus on special education enabling the development of diverse quality provisions while maintaining high standards and performance. The Trust's vision is to deliver this aspirational specialist approach through a "boutique" MAT which values and recognises the need for each specialist provision to be creative and unique to ensure they meet the individual needs of the children and young people.

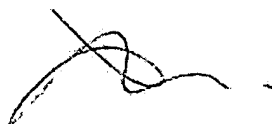
Each of our provisions are committed to the BSM vision and have firmly embedded the core values **Aspiration, Integrity & Inclusion** in all they do.

Family really is at the heart of all we do – both our children and young people's families and the BSM family itself. We always put children and families first, recognising the incredible job they do every day to support their child in achieving happiness & a place in their community. This commitment to families has been essential in 2019/2020 to ensure we have worked collaboratively to keep our BSM family safe and well during the COVID 19 pandemic and the transition through COVID recovery.

To be able to offer these life changing opportunities our children and young people we need to have exceptional staff. We invest heavily in the people who work in our provisions and believe in developing our staff across every level of the BSM family. This investment has been vital in supporting and enabling staff to continue safely deliver their role, while embracing a new and complex way of working.

Individuals in the BSM family make a real difference every day to the lives of children and young people with SEND, even more so in the challenging and unprecedented 2019/2020.

We all believe and commit to the vision **No barriers only potential.**



Jackie Smith, MBE

CEO

BRUNEL
SEN MAT



The Brunel SEN Multi-Academy Trust: Our Story

The Brunel SEN Multi-Academy Trust (BSM) started with the ambition to make a difference to the lives of children and young people (CYP) with special educational needs and/or disabilities (SEND).

In April 2009 the Governing Body of Uplands School decided that the school needed a change of direction and a move away from the status quo which led to appointment of Jackie Smith as Head Teacher. This was Jackie's first Headship, and with the support and encouragement of the Governing Body, she decided that they would be the ones to do things differently and make a difference. Through the commitment of a determined workforce, Uplands transformed into the vibrant learning community that it is today. The Uplands leaders introduced the Learning Mentor Programme; a bespoke educational package tailored for students with Autism Spectrum Condition (ASC) and Social Communication and Interaction Difficulties (SCID). They redesigned the curriculum, the staffing structures and their entire approach to SEND Education. It was no longer about supporting their students, it was about creating new opportunities to enable them to support themselves.

Over the next few years Uplands became a thriving learning environment where each student was able to make great progress. However, the Uplands team noticed that there were not enough skill-based opportunities for their SEND young people once their statutory education was complete and wanted to ensure that all the valuable skills learnt at school were not lost as they went into adulthood. In reality most young people with SEND leaving education at 19 embarked on a life of leisure, which mirrored retirement. In response to this lack of opportunity, Jackie, together with a dedicated Board of Trustees, created Uplands Educational Trust (UET) in June 2012, a unique non-profit charitable trust set up to provide the meaningful and sustainable activity for young people with SEND in their local community.

UET's desire to create relevant and meaningful work-related learning opportunities lead to the opening of the first UET Charity Shop in November 2012. UET then expanded their offer and successfully opened Horizons College in September 2013. Horizons College was set up as a unique Further Education Provision for young people aged 16-25 offering a range of vocational education leading to paid employment where possible. Horizons College grew rapidly, remaining closely coupled with Uplands School and also forming collaborative working relationships with the other schools to join the BSM. To further develop this collaborative working Horizons College moved from UET to become an active member of the BSM family of Education Provisions.

UET continues to grow and there are now five UET charity shops throughout Swindon; The Community Enterprise Centre (CEC) offering a Skills for Life programme, the Gorse hill Skills for Work hub, the UET Farm, as well as Holiday and Leisure Clubs. These provisions combine to create a 52 week offer for young people and adults with SEND.

Since April 2009, Uplands also developed a strong partnership with their neighbouring primary special school, Brimble Hill School. They shared the core values of promoting independence, interdependence and celebrating the success of each child. Together they created a seamless transition process from Primary to Secondary SEND education.

The success of Uplands School has been nationally recognised. Uplands is now a double awarded Ofsted Outstanding School following their inspections in both 2014 and 2017. Uplands School was named the 'Best Overall School' at the prestigious Times Educational Supplement (TES) Awards 2015 and Jackie Smith was awarded an MBE in 2016 for visionary and innovative leadership. This is all due to the school's forward-thinking ideas, determination, can-do attitude and the unwavering support of staff, parents, carers and the Swindon community.

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Uplands along with Brimble Hill wanted to share their knowledge and expertise with other SEND Schools. They envisaged a family of bespoke Special Schools and Educational Provisions that could support and develop each CYP in their journey from infancy to adulthood.

In March 2016 Brunel SEN Multi-Academy Trust (BSM) was incorporated to formalise the next stage of the journey for Uplands and Brimble Hill Schools. Jackie Smith is now appointed as CEO of BSM and UET and the BSM Board established. The BSM activity for the next two years was focussed on continuing to maintain high quality and resolve complex PFI/Covenant issues to allow Uplands and Brimble Hill to convert to academies and operate within the BSM.

In August 2018, Uplands and Brimble Hill achieved this goal and became the founding academies of BSM.

In September 2018 Churchward School, a Secondary Special Free School for students aged 11-19 years with Autistic Spectrum Condition (ASC) and/or Social Communication Interaction Difficulties (SCID), opened in a temporary specialist centre, moving to their permanent site in July 2020.

Now established, BSM also opened an ASC Specialist Nursery, All Aboard, in October 2018. All Aboard Nursery's mission is to deliver life changing support to 3-4 year olds with additional needs and disabilities and their families, by providing specialist learning through play.

BSM then welcomed The Chalet School into the Brunel SEN MAT in December 2018. The Chalet School are highly knowledgeable in ASC Education and have significantly enhanced the BSM specialist offer.

With the establishment of our subsidiary company, Brunel Education, in May 2019, Horizons College official joined the BSM educational family. BSM now has six fabulous SEND provisions working together to deliver unique learning opportunities that lead to significantly improved life chances and outcomes for our CYP with SEND.

In Sept 2019, the BSM is a flourishing organisation that will continue to break down barriers and realise the potential of all, specialising in the special education sector. We commence our second academic year as a "boutique" SEN MAT with a commitment to continue to make a real difference to the lives of CYP with SEND and also to further develop skills and knowledge of our staff. Jackie Smith, now the Chief Executive Officer (CEO) of the Brunel SEN MAT, is supported by experienced Heads of Education Provisions who work collaboratively across BSM to achieve success at all levels. The Education Provisions continue to provide exceptional education, governed by the BSM Board comprising of experienced education and business professionals and Local Governing Committees (LGC), with specialist support from the Central Service Team (CST).

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REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31 AUGUST 2020

Company Name	Registered office
Brunel SEN Multi Academy Trust	Uplands School
	Tadpole Lane
Registered Company number	Swindon
10074054 (England and Wales)	SN25 2NB

Members

William F Wyldbore-Smith
 Symon Bye
 Robert Towill
 Shirley Ludford
 Keith Deffer

Trustees

Jackie Smith		
Lisa Harding	resigned	04.06.20
Alexandra Hunt	resigned	09.07.20
Christopher Sims		
Alison Thunder		
Kim West		
Mark Trevor Westen		
William F Wyldbore-Smith (Chairman)		
Andy Tait		
Patrick O'Farrell	appointed	08.10.19
Michelle Howard	appointed	08.10.19

Clerk

Michelle Carter

Chief Executive and Accounting Officer

Jackie Smith, MBE

Executive Leadership Team (ELT)

Jackie Smith, MBE	CEO
Sarah McCombe	Chief Financial Officer
Noel Gibb	Director of Education

Extended Executive Leadership Team (EELT)

Fiona Clark	Head Teacher, Uplands School
Alison Paul	Head Teacher, Brimble Hill School
Hélène Knight	Head Teacher, The Chalet School
Jenny Muirhead	Service Lead, B.A.S.I.S.
Joanne Clarke	Service Lead, B.A.S.I.S.
Dave Dearsley	Head Teacher, Churchward School
Genti Mullaliu	Principal, Horizons College

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE ACADEMY, ITS TRUSTEES AND
ADVISORS
FOR THE YEAR ENDED 31 AUGUST 2020**

INDEPENDENT AUDITORS

MHA Monahans
Statutory Auditors
38-42 Newport Street
Swindon
Wiltshire
SN1 3DR

INTERNAL ASSURANCE PROVIDER

Cooper Parry
Framework
35 King Street
Bristol
BS1 4DZ

BANKERS

Lloyds Bank
Gorse Hill
84-86 Cricklade Road
Swindon
SN2 8AF

SOLICITORS

Stone King LLP
Boundary House
91 Charterhouse St
Clerkenwell
London
EC1M 6HR

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2020

The Trustees present their annual report together with the financial statements and auditor's report of the company for the year 1 September 2019 to 31 August 2020. The Annual report serves the purposes of both a Trustee's report, and a Director's report under company law. The Company was incorporated on 21 March 2016 and became an academy proprietor on 1 August 2018 following the successful conversions of Uplands School and Brimble Hill School. The Multi Academy Trust (MAT) called Brunel SEN MAT (BSM) operates two special primary academies and two special secondary academies in Swindon and Brunel Access Support & Inclusion Service (B.A.S.I.S). BSM academies have a combined pupil allocation number (PAN) of 304 and had a roll of 338 in August 2020, resulting in being 34 students over PAN across the MAT. The 2020 Summer Census was cancelled due to the COVID 19 global pandemic.

STRUCTURE, GOVERNANCE AND MANAGEMENT

A. CONSTITUTION

The BSM is a charitable company limited by guarantee and an exempt charity. The charitable company's Article of Association dated 21 March 2016 and subsequently amended on 26 February 2018 by special resolution to enable the company to become a Multi Academy Trust, is the primary governing document of the academy trust. The trustees of BSM are also directors of the charitable company for the purpose of company law.

Details of the Trustees who served during the year are included in the Reference and Administrative details on [page 6](#).

B. MEMBERS' LIABILITY

The liability of the Members of the Multi Academy Trust is limited.

Every Member of BSM undertakes to contribute such amount as may be required (not exceeding £10) to the BSM's assets if it should be wound up while he or she is a Member or within one year after he or she ceases to be a Member, for payment of the BSM's debts and liabilities before he or she ceases to be a Member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves.

C. TRUSTEES' INDEMNITIES

The trustees have not provided indemnities in respect of any activity undertaken at BSM.

Qualifying third party indemnity provisions (as defined in section 236 of the Companies Act 2006) were in force for the benefit of directors of the Company throughout the year and remain in force at the date of this report.

In accordance with the normal commercial practice, the Academies have entered into a DfE Risk Protection Arrangement (RPA) to protect trustees and officers from claims arising from negligent acts, errors and omissions occurring whilst on the business of the Academy. The arrangement has an unlimited liability subject to claims occurring after the signing of the Funding Agreement, that there is no other insurance policy in place, and to claims arising that a Member had prior knowledge of before opting to join the RPA.

D. METHOD OF RECRUITMENT AND APPOINTMENT OR ELECTION OF TRUSTEES

Recruitment of Trustees is overseen by the Chairman of the Brunel SEN MAT Board and the Remuneration and Nominations Committee, on behalf of the Audit and Finance Committee. Potential new Trustees are invited to meet with the Chairman, CEO and members of the Remuneration and Nominations Committee to discuss the role and responsibilities.

If agreed by the Remuneration and Nominations Committee, the individual is invited to attend one or more Board meetings as an observer before the Audit and Finance Committee/Board make a recommendation to the Members on an appointment. The Board hold annual Board Development Sessions where the agenda focuses on the characteristics of high performing Boards, Governance as leadership, strategic priorities and developing a work plan for next 12 months. The Board also focus on the seven principles of public life. Trustees training and development needs are identified for the next 12 months. The Chairman holds regular update meetings with the CEO and the Clerk.

E. POLICIES AND PROCEDURES FOR THE INDUCTION AND TRAINING OF TRUSTEES

All trustees/LGC members are encouraged to attend courses and conferences to improve their knowledge and enhance their skills. BSM has subscribed to a package of courses provided by Swindon Borough Council and provides bespoke training delivered by the Executive Leadership Team and utilises specialist trainers to provide courses to the whole of the Board and LGCs. Trustee/LGC training is a topic on the agenda for each meeting of the Board and LGCs.

Trustees, LGC members and teaching staff meet regularly to review specific areas of development of the School and share joint training on relevant topics.

Trust Members are regularly informed of the academies' progress and activities and welcomed to attend events or visit.

F. ORGANISATIONAL STRUCTURE

The BSM organisational structure is based on the BSM Scheme of Delegation with each Education Provision having a strategic lead (Head of Education Provision – HoEP) and delegated responsibilities to a Local Governing Committee (LGC). This is illustrated in the BSM Board Structure – [Appendix 1](#).

The BSM organisation is structured according to levels of accountability and responsibility. This is described in the BSM Accountability Structure – [Appendix 2](#).

The structured tiers of the organisation are as follows:

- Board of Trustees
- Executive Leadership Team (ELT)
- Extended Executive Leadership Team (EELT)
- Local Governing Committee (LGC) of the Education Provision (EP)
- Central Service Team (CST)
- Champion Groups who act as Steering/Advisory Groups and will draw on expertise from across the organisation

Board of Trustees

The trustees have responsibility for setting and monitoring the overall strategic direction of the charitable company and approving decisions reserved to trustees. A detailed, two-tiered (Supported and Established), Scheme of Delegation for the trust is reviewed annually. Supported and/or Sponsored Education Provisions are Educational Provisions which have an Ofsted judgement of

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Requires Improvement or Inadequate or which the BSM Board views to be less than good. Established Education Provisions are Education Provisions with a Good or better Ofsted judgement or with evidence of being good or better for a sustained period.

Terms of reference for the Brunel SEN MAT have been drawn up and are also annually reviewed.

The trustees meet as a board at a minimum of 6 times each year however due to the impact of the COVID 19 pandemic the meeting scheduled to take place on the 17th March 2020 was cancelled. All Board and Committee meetings for the remainder of the year took place via Skype for Business. All decisions reserved to the trustees are taken by the board as a whole.

The BSM Audit and Finance Committee comprising of Board Trustees, meet a minimum of 6 times a year and carry out the remit of the Board in order to fulfil its responsibilities in line with the Academies Financial Handbook, the Trust's Financial Regulation and in compliance with the Funding Agreement with the Secretary of State of Education.

The BSM Board established a BSM COVID 19 Strategy Group at the start of the COVID 19 pandemic in order to lead and oversee the BSM COVID 19 Recovery Plan. The BSM COVID 19 Strategy Group is comprised of the Board Trustees who sit on the Audit and Finance Committee, the Executive Leadership Team and representatives from the Extended Executive Leadership Team (EELT) and Central Services Senior Management Team (SMT). The Group have met fortnightly since the 22nd May 2020 and are available to respond urgently to any issues related to COVID 19 that require agreement or decision by the board.

The Board have also established a Remuneration and Nominations Committee, comprising of Board Trustees, which meet a minimum of 3 times per year and advise the Board on matters relating to BSM's Executive Pay arrangements, staffing structures, succession planning for key members of staff and Trustee and Governor recruitment and recommendations of appointment. The Remuneration and Nominations Committee is responsible to the BSM Board and the committees terms of reference may only be amended with the approval of the BSM Board.

The Board of Trustees have overall legal responsibility for the operation of BSM and the Education Provisions/Academies within it. However, the Board of Trustees works in partnership with the Schools/Academies. The Scheme of Delegation therefore provides for certain functions to be carried out by one or more of the following delegated strategic groups.

Executive Leadership Team

The strategic leadership of the Brunel SEN MAT rests with the CEO who has overall responsibility and accountability for the Trust. The CEO is responsible for leading the Executive Leadership Team (ELT) with additional members Chief Finance Officer, Director of Education and the CEOs PA. The strategic leadership of Brunel SEN MAT is clearly defined and understood by all stakeholders. Accountability is embedded at all levels, including governance and school-based leadership

Extended Executive Leadership Team

The CEO also has an Extended Executive Leadership Team (EELT) which is made up of ELT and the Heads of Education Provisions. The EELT meets regularly, minimum 6 times per year, to discuss matters of importance to each of the Education Provisions and the Team co-ordinates aims which apply to the whole Trust. The CEO reports back from this Team any matters requiring consideration by the Trustee Board. In addition, the Heads of Education Provisions also hold weekly meetings with the Director of Education to share good practice and work collaboratively towards education improvement. During the COVID 19 period the weekly meetings focused on collaboratively overseeing and implementing the BSM COVID 19 Recovery Plan, Education Provision Action Plans and Risk Assessments.

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The BSM strategic leadership ELT & EELT are part of regional and national networks to ensure it helps shape the future and gives our young people the opportunities they deserve. The aim is for local excellence which leads to national influence. A primary focus of the Executive Leadership teams is to draw up clear and realistic goals that are based upon a foundation of outstanding teaching & learning, robust business controls and strong working relationships.

Central Services

The core focus of the Central Services Team (The BSM Business Function) is to ensure that BSM allows each of the individual Education Provisions (EPs) to achieve their potential whilst remaining sustainable. The work of the Executive Leadership teams is supported by CST through a range of underpinning managers, research and project administrators.

All functions of Central Services have a responsibility to support and enable strategic leadership and the development of all aspects of BSM. This core business function is embedded in every Central Services area with the expectation that cross-over and/or cross-fertilisation of roles and responsibilities result in an adaptable and flexible Central Services team. ([Appendix 3](#) - Central Services Structure Chart)

Local Governing Committees

The BSM Board has overall legal responsibility for the operation of the BSM and the Educational Provisions, with certain functions delegated to the Local Governing Committees in accordance with the BSM two tiered Scheme of Delegation. The Scheme of Delegation differs for Supported and/or Sponsored Education Provisions; e.g. an Educational Provision which has an Ofsted judgement of Requires Improvement or Inadequate or which the BSM Board views to be less than good, and Established Education Provisions – e.g. an Education Provision with a Good or better Ofsted judgement or with evidence of being good or better for a sustained period of time.

Each Education Provision has its own Local Governing Committee (LGC) and includes both parent and staff representatives.

The LGC takes a strategic role, monitors and evaluates the Education Provision and is collectively accountable for its decisions. It has a strong focus on three core strategic functions:

- Ensuring clarity of vision, ethos and strategic direction.
- Holding the Head of Education Provision (HoEP) to account for the education performance of the Education Provision and its pupils, and the performance management of staff.
- Overseeing the financial performance and probity of the Education Provision within the delegated budget and making sure its money is spent appropriately.

The Board and Local Governing Committee (LGC) work collaboratively and in partnership and the Local Governing Committees are consulted before decisions are taken by the Board that may affect the Educational Provisions.

G. ARRANGEMENTS FOR SETTING PAY AND REMUNERATION OF KEY MANAGEMENT PERSONNEL

The Board of Trustees is responsible for establishing overall guidelines for pay and has specific responsibility for setting the remuneration of the Trust CEO. The CEO Performance Management is quality assured by an external advisor and the BSM Board holds the CEO to account in all aspects of her role. The BSM Board uses benchmarks of other Academies and Schools in the local area, together with benchmarks for the appropriate size of SEND MAT set by the Education & Skills Funding Agency (ESFA). Remuneration of other senior BSM staff is proposed and lead by the CEO in line with nationally agreed current Teachers Pay and Conditions.

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The Senior Leadership Team (SLT) ranges in each Education Provision (EP) are calculated using the National School Group Size calculation based on CYP and staff numbers. The CEO is responsible for the calculation and setting of the range for Heads of Education Provisions (HoEPs), which then determines the range for the Deputy and Assistant Head Teachers. These SLT ranges are then approved and quality assured by the BSM Audit & Finance Committee. The LGC are responsible, through the BSM Performance Management process, for the incremental awards within the SLT ranges. The LGC is not able to set new ranges, this can only occur when an EP significantly increases CYP numbers that result in an increase/decrease in Group Size.

H. TRADE UNION FACILITY TIME

Percentage of Pay Bill spent on Facility Time:

Total Cost of Facility Time	£0
Total Pay Bill	£9,575,000 (includes Brunel Education)
Percentage of Total Pay Bill Spent on Facility Time	0%

Paid Trade Union Activities £0

Time Spent on Paid Trade Union Activities as a Percentage of Total Paid Facility Time Hours	0
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BSM do not dissuade their People to become Union representatives where the wish is desired. BSM have had nominated Official Union representatives during the period 1st September 2019 to 31st August 2020. BSM also welcome Regional Union Officials within the organisation and continually discuss relevant matters with the regional stakeholders. With any consultation BSM launch, this is consulted with the relevant Union for either Support or Teaching & Learning employees. BSM have great working relationships with the Unions who represent our employees. The Unions recognised by BSM are:

- National Education Union (NEU)
- UNITE the union
- GMB – Trade Union for Everyone
- Unison – The Public Service Union

Recent examples of great working relationships include The Chalet restructure from 2018/2019 Academic year, which was implemented on 1st September 2019 and the BSM pay Scale review, which again, was implemented on 1st September 2019. Two very successful and meaningful consultations across the BSM estate.

I. RELATED PARTIES AND OTHER CONNECTED CHARITIES AND ORGANISATIONS

Uplands Enterprise Trust (UET) is a non-profit organisation, dedicated to improving lives across Swindon by providing meaningful and engaging skills-based learning opportunities and enterprise programmes for young people and adults. The vision statement for UET is to "Help young people with special educational needs or disabilities to help themselves". UET has a wide range of provision across Swindon, including enterprise centres, a farm, leisure centre and charity shops.

CYP of BSM academies benefit from the services provided by UET. The Trusts CEO is a Trustee/CEO to the UET with the business functions of the UET being supported by the BSM Trust's central service function. Following the decoupling of Horizons College from Uplands Enterprise Trust in

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September 2019, the Central Services team remained actively involved with supporting the remaining UET charitable activities throughout the transition period. BSM has continued to provide strategic leadership, through the CEO, and clerking services to the UET Board of Trustees. Following the resignation of the UET Director of Operations in August 2020, the Central Services Team have provided additional support and consultancy to UET as a contingency measure.

Brunel Education (BE) was incorporated on 13th May 2019 as a subsidiary company of BSM. BSM is the sole corporate member of BE with 4 independent Trustees and Jackie Smith, the CEO, as the 5th Trustee. Horizons College staff, employed by Uplands Enterprise Trust, had their employment transferred under the Transfer of Undertakings Protection of Employment (TUPE) Regulations to BE in September 2019. The novation of the ESFA funding agreement for Horizons College transferred from UET to BE on 1st November 2019. BE was dormant during the period ending 31 August 2019. BE has been consolidated into these BSM financial statements.

J. ENGAGEMENT WITH EMPLOYEES (INCLUDING DISABLED PERSONS)

BSM ensure their people are involved in matters of concern to them and provide employees with all transparent and relevant information. This includes consultation where BSM People's pay, terms and conditions of employment and, or their Health & Safety is affected in line with the ACAS Code of Conduct criteria. Consultations are completed with maximum people engagement at all times involving the relevant Union representatives as detailed in section H.

COVID-19 has had a detrimental impact across the organisation in 2020 and this impact will last for a number of months to come. This has also given openings to a lot of opportunities, one of which was how the organisation was set for a disaster recovery plan. The teamwork and ethos across all the BSM teams came out in force and gave BSM great pride when all EP's remained open and our core offering for our Children & Young People was able to continue through unprecedented times, which were out of our control. This allowed BSM HR to look 'outside - in' on the organisation and clearly define areas of opportunity and levels of impact on their People. More than ever it was crucial to communicate in a transparent and effective way to all teams across the BSM estate. BSM, sadly had to make use of the COVID-19 Job Retention Scheme (Furlough) for an area of the business, however this was under continuous review and ensured the People affected, where supported and received full pay throughout this time, this impacted seven employees.

The HR team have focused their attention to the ever changing recruitment need of BSM. This has been seen through advertising our vacancies on a number of different platforms and working with external stakeholders in the recruitment field. BSM have now engaged more platforms for promoting BSM careers and opportunities, plus updating their opening messages for any potential candidate looking to join BSM. This is fundamental to the continued success and growth of the organisation. We now advertise on E-Teach, Indeed and the Government recruitment website and where required, instruct recruiting agencies to act on our behalf. BSM is fortunate all of these extra platforms that have been researched, will support a tailored approach to the recruitment need, which will attract a much wider a far spread audience.

We continually ensure disabled and unrepresented candidates have the same opportunities to apply for employment advertised on our recruitment platforms as all other candidates. Since COVID-19, interviews and inductions have taken a very different turn, but BSM HR quickly identified, the recruitment need for the continual growth of BSM was one not able to stop. Since late March 2020 interviews have been carried out by using digital media platforms, Skype and or TEAMS to allow successful appointments to be made. All parties involved in interviewing adapted to this new process quickly and engaged differently with the candidates. We know and understand this is a very different way than a face to face interview, but also where work trials were conducted

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for certain Teaching & Learning roles previously, are now being conducted on media platforms rather than in the EP's.

BSM is an equal opportunities employer and ensure that we work with disabled employees or employees who become disabled to enable them to carry out their role. Referrals are made to the external Occupational Health team, where required in order support any of our people with any reasonable adjustments that can be put in place to continue employment. BSM continually work with individual employees to implement and support reasonable adjustments. This is crucial to sustaining our valuable People and retain outstanding employees with their varying levels of experience. If there was a need to reshape an individual's role due to disability BSM would seek guidance, provide support and provide retraining, where required, to support the employee in another role. This process is supported by BSM's Wellbeing and Attendance Policy and BSM's Equality and Diversity Policy.

Leadership, Learning and Development is a huge focus for BSM moving forward and clearly plays a perfect part in the People Strategy. The People Strategy is inclusive of all BSM People, regardless of the nine protective characteristics of the Equality Act 2010, which are:

- Age
- Disability
- Gender reassignment
- Marriage and Civil Partnership
- Pregnancy and Maternity
- Race
- Religion or belief
- Sex
- Sexual orientation

BSM takes great pride in itself for the inclusion of the above and ensures all decisions are factored around Equality and Diversity. BSM have representatives of the Equality & Diversity group, who meet regularly to ensure this crucial topic is measured and practised throughout the organisation.

A review of the Central Services functions was completed in this period, from September 2019 to August 2020 whereby roles, responsibilities and job evaluation/ grading was undertaken. This allowed BSM consistency and a platform to benchmark positions across the Sector and also other industries to ensure we are competitive in the roles we recruit. Position titles were agreed across the BSM grading scale and also allowed fairness in terms of accountability along with consistency in terms of grading levels.

OBJECTIVES AND ACTIVITIES

A. OBJECTS AND AIMS

The objects of the company are:

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 ('the mainstream Academies') or educational institutions which are principally concerned with providing full-time or part-time education for children of compulsory school age who, by reason of illness, exclusion from school or otherwise, may not for any period receive suitable education unless alternative provision is made for them ('the alternative provision Academies') or 16 to 19 Academies offering a curriculum appropriate to the needs of its students ('the 16 to 19 Academies') or schools specially organised

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to make special educational provision for pupils with Special Educational Needs ('the Special Academies').

B. OBJECTIVES, STRATEGIES AND ACTIVITIES

The Brunel SEN MAT (BSM) is a 0 - 25 multi-academy trust specialising in the special education sector. The Trust has the experience, skills and expertise to focus on special education enabling the development of diverse quality provisions while maintaining high standards and performance which will improve the life chances and outcomes of children and young people with SEND.

The Trust's vision is to deliver aspirational specialist education through a "boutique" MAT which values and recognises the need for each specialist provision to be creative and unique to ensure they meet the individual needs of the children and young people.

Each of our Education Provisions are committed to the BSM vision and mission, having firmly embedded the core values and principles in all they do.

As we moved into the second part of the year, the vision, and values of BSM remained unchanged during the COVID 19 crisis and in fact have held us together and ensured we have responded as creatively and consistently as possible. All the Education Provisions have continued to demonstrate a commitment to the shared vision, even in these difficult circumstances. As always collaboration and coproduction, through openness and transparency, is embedded as a key feature of the BSM culture. The principle of keeping staff safe while supporting CYP and families has underpinned our core values of integrity, aspiration, and inclusion. The "can do" approach is evident in all the settings with a strong moral purpose and a willingness to go above and beyond.

Planning for recovery was the focus of BSM for the period from March 2020 through to August 2020 and beyond, and the Recovery Plan had clear milestones throughout this period. This new "norm" will be business as usual well into the new academic year.

The new "norm" requires us to operate within a redefined mission supported by COVID 19 specific key principles that guide our planning and decision-making to ensure safety and well-being of our learning community. The BSM vision and values underpinned this reviewed strategy.

Our Vision:

No barriers only potential

To be an **exceptional** creative education family opening doors, opening minds and changing lives.

Our Mission:

We significantly improve life chances & outcomes for children & young people with special educational needs & disabilities through:

- **Exceptional Education**
- **Exceptional People**
- **Exceptional Practice**
- **Empowering Partnerships**

Our Values:

The Vision and Mission are underpinned by the shared core values:

- **Aspiration**
- **Integrity**
- **Inclusion**

Aspiration for all is underpinned by absolute **integrity** resulting in true **inclusion** for all.

Our Principles:

Our principles, shaped by our vision, mission & values, are at the heart of all we do.

- **Exceptional learning opportunities** where everyone can realise their potential
- **Innovative Curriculums enrich learning**, promotes well-being and improves the life chances of children & young people
- **Commitment to the safeguarding of all children and young people** is a key focus of all throughout the Trust
- **High standards of Governance & leadership**, with financial security and effective management supported by efficient services must be embedded in all areas to enable excellent outcomes
- **High quality professional development** and professional behaviour is valued
- **Effective and Collaborative partnerships** are promoted with all stakeholders to develop outstanding SEND provision

Key Strategic Objectives

- **Exceptional Education for all**

All our children & young people have exceptional education opportunities in high quality learning environments that support them to develop the skills and attributes to contribute to and feel valued by their community.

- **Outstanding Professionals** ensure exceptional outcomes

Committed teams of Governors, Trustees, leaders, staff and other stakeholders, who operate with absolute integrity, are forward thinking, highly skilled, open, creative, hard-working and determined to enable CYP with SEND succeed.

- **Innovative Practice** fosters creative Education Provisions

Innovative and sustainable education provisions that are inclusive, aspirational, creative, vibrant, safe, compliant, financially healthy, well-resourced and exceptional well governed and led.

Empowering Partnerships enables national Influence

Working in collaboration with all our local stakeholders and national partners to ensure the best outcomes for all CYP with SEND. Partnership relationships are highly valued at all levels and are supportive of the development of all.

The BSM Key Strategic Objectives (KSO) are described and defined by a range of Sub Objectives (SO). Each SO is measured by a range of Key Performance Indicators (KPI). The KPIs allow us to quantifiably and qualitatively measure progress towards achieving the SOs and consider the impact of the over-arching KSO across the BSM.

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The overall success of each Strategic Objective (SO) and associated Key Performance Indicators (KPIs) are RAG rated in July of each academic year and the impact of the KPIs outcomes measured. This RAG rated review will then inform any amendments for subsequent SO and/or KPIs for the next academic year.

The Strategic lead (accountable & responsible) is identified for each SO and associated KPIs. Progress towards each sub-objective is monitored regularly by the Strategic Lead and reported to the BSM board through formal reports and Executive Leadership Team (ELT) up-dates.

The delivery of the KSO is underpinned by robust process and systems that are rigorously monitored and quality assured to ensure that outcomes can be achieved. The purpose of the BSM Strategic Plan is to have a positive impact on the lives of CYP with SEND and ensure a skilled and sustainable workforce are equipped to deliver the BSM vision now and in the future.

Key Strategic Objective Overview 2019/20 – 2021/22

KSO 1 Exceptional Education for all	SO 1.1 - All BSM Education Provisions (EPs) are Good or better	SO 1.2 - EP Improvement & Quality Assurance is effective based on standards not standardisation	SO 1.3 - CYP Pathways are well-defined leading to successful outcomes
	SO 1.4 - Curriculum is innovative & engaging	SO 1.5 - Safeguarding & Welfare is a key priority for all	

KSO 2 Outstanding Professionals ensure exceptional outcomes	SO 2.1 - To have the best staff & Governors/Trustees	SO 2.2 - Develop our work force expertise for all
	SO 2.3 - Improve the professional profile of our staff	SO 2.4 - Prioritise and value employee well-being & engagement

KSO 3 Innovative Practice enabling creative education provisions	SO 3.1 A robust BSM Strategic Growth Plan where quality is not compromised	SO 3.2 Exceptional Governance	SO 3.3 Efficient & Effective Central Support service offering value for money
	SO 3.4 Sustainable Financial Health within the SEND landscape	SO 3.5 Creative & appropriate learning environments	

BSM Vision Professional Empowering National Influences	SO 4.1 Effective local community, professional, employer & parent/carer links	SO 4.2 National Influence in the SEND Arena
	SO 4.3 BASIC delivering high quality outcomes	SO 4.4 Create the BSM Professional Development Model

Key Principles during COVID 19 (March 2020 – August 2020)

- Understand national government guidance in the context of SEND and respond accordingly
- Ensure the safety and wellbeing of our CYP and staff
- Ensure every CYP stays connected with their EP, accesses learning and has their own personalised re-integration plan
- Deliver meaningful learning experience (Recovery curriculum)
- Keep families and parents/carers regularly informed
- Maintain the confidence and support of parents/carers, governors/trustees and external agencies
- Agree thresholds of PPE equipment, Safeguarding and Health and Safety measures
- Ensure that solutions are sustainable both in terms of safety and financial viability

This short-term revised mission and key principles aimed to help us navigate the pathway through recovery to post pandemic education within our BSM education community. The overarching BSM recovery plan, in which sits each EP action plan, shared the common mission and principles but delivered to their bespoke needs.

BSM operated within Phase 1 from March 2020, moving towards Phase 2 by 1st June 2020 and then to Phase 3 as we enter the new academic year. The transition to the final Phase post pandemic is not yet known but for the purposes of BSM recovery planning we are assuming not before 2021.

Overview of BSM COVID 19 Recovery Plan

The BSM recovery plan is a dynamic document that drives and supports detailed EP action plans for each phase, individual and site risk assessments, and reintegration plans that are regularly reviewed with clearly defined milestones towards gradually expanding the CYP population, then sustaining the new population while we await post pandemic circumstances.

The Starting Point – Navigating the National & Local Landscape

There were many barriers and unknown consequences when increasing CYP numbers within our EPs. We therefore made some reasonable assumptions about the future planning for recovery to make this is slightly less complex, because whilst many unknown-unknowns remained, some things were known to be very likely if not actually known. These are listed below, and informed our pro-active approach:

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- From 1st June 2020 school/college provision will need to be expanded to meet welfare, educational and economic exigencies.
- From 1st September 2020 school/college provision should see the full return of all students as directed by the Department for Education (DfE) via national government.
- As other countries have done, this will be through phased expansion milestones, staged into the future where the future is described as sustaining with COVID 19 and then post pandemic.
- It will be intended that these milestones are implemented contextually at a per-school/college level, through confident evidence-based local planning i.e. with variation across regions and between schools/colleges, but with common future end goals.
- The Government school/college expansion plan are reflective of the following 5 criteria:
 - Making sure the NHS can cope
 - A 'sustained and consistent' fall in the daily death rate
 - Rate of infection decreasing to 'manageable levels'
 - Ensuring supply of tests and PPE can meet future demand
 - Being confident any adjustments would not risk a second peak
- Because there is no imminent instant resolution to COVID 19 within the next 18 months (i.e. the idealised simplicity of a mass vaccine), expansion milestones were anticipated to be gradual (phased) and dictated by the principles of effective infection control in a school setting, particularly in terms of workforce availability, the practicalities of in-school social distancing and the autonomous risk-management behaviours of understandably nervous parents/carers, CYP and staff.
- By setting down how we might attempt to manage different scenarios of increasing CYP numbers, we can isolate the main constraints and help inform local decision makers of our perceptions regarding which models might be made to work.

The Phases of Recovery

The critical elements in supporting recovery planning was the introduction of a managed and considered approach to the different phases. In essence, determining what needed to be achieved in each phase and how we mitigate the risks while balancing the complex needs of our CYP and their families.

The framework for the Recovery Plan is described in three phases.

Phase 1: Current situation (Onset to 1st June 2020)

Phase 2: Gradual managed expansion of CYP numbers (From 1st June 2020)

Phase 3: Full Offer for all CYP within COVID 19 restrictions

(BSM full offer in place by Term 2 2020/21)

Phase 4: Post Pandemic Conditions (undetermined)

Moving through the Phases

BSM recognised that a number of emerging issues would need to be addressed through the use of the Recovery Plan as we moved to Phase 2 (gradually increased attendance) and then Phase 3 (Full Offer for all CYP within COVID 19 guidance) with a series of key considerations that will

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lead to decisions/actions that could apply equally in all BSM settings, but with different conclusions and consequences given the individual EP circumstances. Operational management must inform strategic decision making as we move into Phase 2. The rigorous interrogation and interpretation of local daily intel will ensure our decision making at all levels is well-founded and impact risks mitigated. We will not be able to move to Phase 4 until we are post pandemic. This change of state relies on several major factors that education does not control.

From operational experience and also the changing national landscape for SEND the following complex emerging issues and impacts will need to be considered as we move from Phase 2 to Phase 3:

- **Safeguarding and Well-being of CYP** a feature of any activity, discussion or decision.
- **Staff full return to work** with all staff back in their EP or service area by 1st September to support the transition to a full offer for all CYP by end of term 1.
- **Staff Morale and Well-being** a key focus to ensure staff attendance – ensuring staff are safe when working with CYP who have personal care needs and are unable to socially distance.
- **Parental Engagement and Support** – Effective communication is vital. Continuing to work with the HoEPs to ensure effective and transparent communication with parents/carers. We need to continue to have the confidence of our families in protecting and keeping their CYP safe.
- **Initial Gradual Reintegration** – Managing a gradual phased return. This applies to both CYP and staff. Individuals will be returning to our EPs having been in isolation and will have high levels of anxiety so they will require time and nurturing to re-connect.
- **Reintegration Plans for all** – All CYP and staff have personalised reintegration plans that take account of their COVID 19 pandemic experience with target of all staff reintegrated by 1st September 2020 and all CYP by end of term 1.
- **Safe Premises** – Health and Safety is a key area of support for all EPs and close working relationship between EPs and CST. This includes COVID 19 infection control. All sites have specialist site-specific Risk Assessments (RA) that are reviewed as the EPs move to the next Phase of recovery.
- **Safe People** – Consideration is continually being given to our whole community's safety and this needs to be supported by a supply of PPE and constant review/interpretation of national and local guidance. A reliable supply of PPE will be vital as we move from Phase 2 to Phase 3.
- **A new way of Learning** - Adopt the 5 key points of "Recovery Curriculum" which focuses on relationships, community, curriculum, learning styles and personal growth. A fundamental principle of our revised curriculum is the personalised content for CYP at a variety of starting points. This will allow EPs to be even more creative with their curriculum models.
- **Virtual learning and communication** is a vital tool in our COVID 19 recovery planning and has been embedded across BSM. These virtual platforms will continue to be a feature of our BSM wide communication policy and virtual learning explored and improved.
- **Relevant and Effective Governance** – This is on all levels (Trustees and Governors). Governance must be fit for purpose and uncomplicated, so it is able to interrogate and challenge decision-making quickly and effectively.
- **Economic viability** – We must focus on what matters and ensure that the business function is able to support EPs to ensure Value for Money and financial stability.

Introducing the BSM Education Provisions

Uplands School is a school for students with severe (SLD) or profound and multiple learning difficulties (PMLD) aged 11 – 19 years and/or Autistic Spectrum Condition (ASC). Students will often have additional complex needs. Attainment on entry for all students is well below the national age-related expectation and all students have statements of SEN. Uplands is a purpose built Partnership Funded Initiative (PFI) School, completed in October 2006 and co-located within a learning campus that also incorporates a mainstream primary and secondary, and a primary special school (Brimble Hill School).

In terms of primary special educational need, the cohorts are; 37% SLD, 16.5% PMLD, 1.5% SEMH, 3% MLD, 2% PD, 2% SLCD with 38% of students having a primary diagnosis of Autistic Spectrum Condition (ASC). In addition to this, many students have multiple diagnoses including Pervasive Developmental Disorder, Visual Impairment (VI), Hearing Impairment (HI), Physical Disability (PD), Speech Language and Communication Needs (SLCN).

Uplands catchment area is throughout Swindon, extends into Gloucestershire and Wiltshire and at August 2019 there were 134 on roll, 2 over PAN.

Students are mostly British although 27% are from ethnic minority groups. 31% of students are girls and 69% are boys. The uptake of free school meals is 19.5% and 6% of our students are Children Looked After (CLA). 34 students in Key Stage 3 and 4 students are in receipt of pupil premium, 25% of the total population. 33% of the students are in the 6th Form.

Uplands received a short inspection by Ofsted in September 2017 and was judged as continuing to be outstanding. It was reviewed by the National Autistic Society in March 2019 and was awarded advanced status.

Brimble Hill is a school for CYP (children and young people) with severe (SLD) or profound and multiple learning difficulties (PMLD) aged 2-11 years. In August 2020 there were 100 CYP on roll of which 70% SLD, 26% PMLD, 3% SLCA and 1% SLCD. In addition to this many CYP have multiple diagnoses, Visual Impairment (VI), Hearing Impairment (HI) and Physical Disability (PD).

CYP are mostly white British with 36% from minority ethnic groups. This is slightly higher than the representative of the local area. The CYP's socio-economic circumstances are also reflective of the local area with CYP coming from all areas around Swindon. There is an imbalance between boys and girls, with only 27% of our CYP being girls and 38% of CYP are eligible for pupil premium.

Brimble Hill School received an Ofsted Judgement of Good in February 2018.

Churchward School was approved by the Department for Education in 2016 and opened in temporary buildings in September 2018.

The school provides secondary and sixth form places to CYP aged 11-19 with a primary diagnosis of autism and/or social, communication and interaction difficulties. CYP at the school will often have additional and complex needs that cannot be met in other educational establishments. All admissions to the school will have an EHC Plan.

The school will remain at its current location until September 2020 when it will move into a purpose-built provision on the northern edge of Swindon. Churchward School has 43 CYP on roll, against a PAN of 30, and is likely to reach its capacity of 75 by September 2021 (earlier than originally

forecast). Of the 43 CYP, 40 are from Swindon Borough Council, 2 are from Wiltshire and 1 is from Bath and North East Somerset.

CYP at Churchward School have often had traumatic and turbulent experiences of education having been in multiple settings through either exclusion or in a provision which is unable to meet their needs. These experiences have resulted in increased anxieties surrounding school life and a lack of trust in those associated with learning. To challenge these complex difficulties often requires a personalised approach, using both the strengths and interests of a young person to build a relevant, comprehensive and bespoke curriculum around them to ensure engagement and ultimately progress.

CYP are mostly British with just 8% from ethnic minority groups. There are a higher number of boys (86%) than girls (14%), 13 CYP receive pupil premium funding, 30% of the total cohort. The school has 12 students in receipt of free school meals and 2 students are CLA (Children Looked After), although one joined during the course of the year.

65% students are in Key Stage 3; 26% in Key Stage 4 and 9% Key Stage 5. A small number of students are educated 'off-site' using a variety of alternative provisions, work placements and community-based learning centres.

Churchward School are still awaiting their first Ofsted inspection since opening in September 2018.

The Chalet School caters for 62 CYP within the Swindon catchment area. CYP are currently aged between 4 and 11 and placed into classes linked to age and/or stage CYP have a diagnosis of Autism Spectrum Disorder (ASD) and Special Educational Needs and/or disabilities (SEND) which will include difficulties in social interaction, communication and sensory processing.

The school's bespoke curriculum has a strong emphasis on Communication, Sensory Processing and a range of Learning Outside of the Classroom activities. The Chalet school employs Speech and Language Therapists, Occupational Therapists and a Forest Schools Leader to enhance our curriculum offer.

The school also has a wide range of staff expertise which includes core training in PECS, Signalong, TEACCH, TEAM TEACH and sensory Integration. The Chalet school has a strong record of multi-agency working aiming to provide a holistic service to CYP and their families. Attainment on entry for our CYP is well below the national age-related expectation and all the CYP have an EHCP.

CYP are mostly British although 19% are from ethnic minority groups. There are a higher number of boys (85%) than girls (15%), 31 (51%) CYP receive pupil premium funding of which 25 are in receipt of free school meals, 5 are Ever 6 and 1 is Forces. No CYP are CLA (Children Looked After). 51% of CYP are in Key Stage 1 and 49% in Key Stage 2.

The Chalet School were inspected by Ofsted in April 2017 and were given a judgement of Requires Improvement. The Chalet School are awaiting their first inspection since joining the Brunel SEN Multi Academy Trust.

B.A.S.I.S is the 'Brunel Access Support and Improvement Service' which includes statutory commissioned services for Swindon children and young people with Visual Impairment (VI), Autistic Spectrum Condition (ASC) and Assistive Augmentative Technology (AAT) needs. In addition, the All Aboard Nursery sit within BASIS.

BASIS provision includes:

- Swindon Commissioned Education Support Services (ESS)
- Traded Services (individual and school)
- Training (demand and led)
- ARC Provision (main provider)
- ASC Specialist Nursery

The services support Swindon schools to improve and deliver quality education to children and young people with SEND.

Horizons College is an independent specialist College and part of Brunel Education. Learning programmes are specifically aimed at a group of Learners with a range of Special Educational Needs and Disabilities including those with complex medical, care and therapeutic needs and/or sensory processing difficulties.

During 2019-2020, 70 YP were enrolled on four day study programmes at Horizons College. The ESFA and local authority funded these places. The College curriculum provides progression pathways, which are underpinned by each Learner's long-term goals. These are based on their starting points after completing statutory school education. There is a greater emphasis nurturing on life & work skills and developing independence. The curriculum design and implementation also enables Learners to make a positive contribution to their community. Horizons College offers a 2-3 year study programme based on three different pathways for Learners.

YP are mostly British with just 5% from minority ethnic groups, however it should be noted that ethnicity information was only available for 38 YP. 26 of the YP are female (39%) and 44 are male (61%).

C. PUBLIC BENEFIT

- The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake. The trustees consider that they have acted in the public benefit.

Benefits & Beneficiaries

In accordance with its charitable objectives, the charitable company strives to advance the education of the students attending the individual schools. The charitable company's primary beneficiaries are therefore the pupils/students, and benefits to the pupils/students are provided through continuing to maintain a high standard of education throughout the schools.

Trustees' Assessment of Public Benefit

In order to determine whether the charitable company has fulfilled its charitable objectives for public benefit, the trustees gather evidence of the success of the Brunel SEN MAT's activities by reviewing progress against key priorities as detailed in the short, medium and long term strategic development plans. Performance of each of the Education Provisions within BSM is robustly and rigorously monitored through an efficient and effective quality assurance framework.

STRATEGIC REPORT

A. KEY PERFORMANCE INDICATORS

BSM has committed to understanding and therefore appropriately supporting the boutique Education Provisions (EPs) within the education family. We believe that the balance between challenge and support should be embedded in all practice to ensure that the EPs offer value for money and deliver on the vision of exceptional outcomes for children and young people with SEND. To ensure that we have this detailed understanding of both activity and the characteristics of BSM there is an establish routine of intelligent interrogation of all aspects of expenditure and income across all settings. This intelligent interrogation forms the basis for our analysis of the BSM data to prove or disprove hypotheses and shape improvement.

The graphs and tables, with accompanying narrative that follow are illustrations of patterns and/or trends across the EPs, with particular focus on comparable similarities and notable differences. The analysis in this Annual Trust Report is an extract from the Annual Data Report published by BSM. The Annual Data Report will provide quantifiable data in the form of a 'data dashboard' that will ensure comparative analysis can inform and drive improvement and outcomes across BSM.

Income and Expenditure: Patterns and Trends

Graph 1 – Distribution of income across the five EPs in BSM

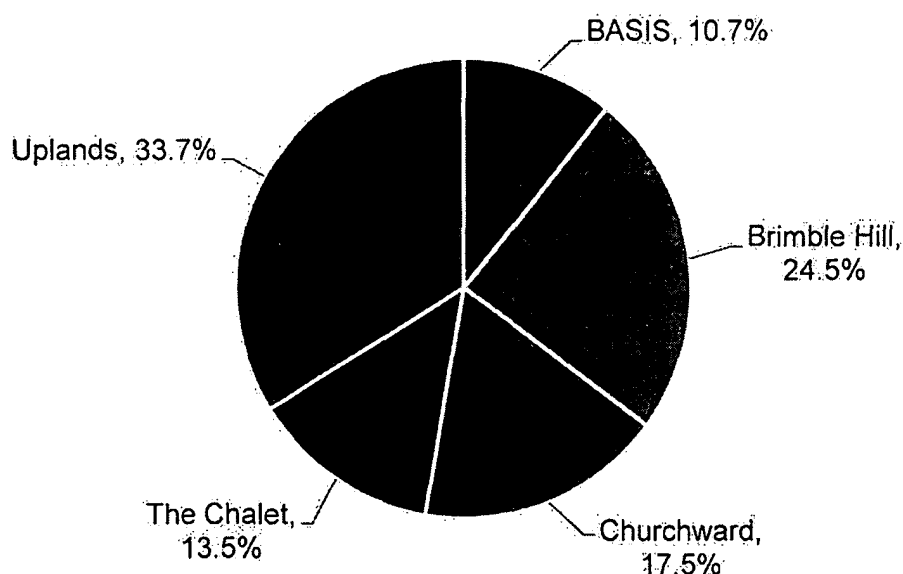


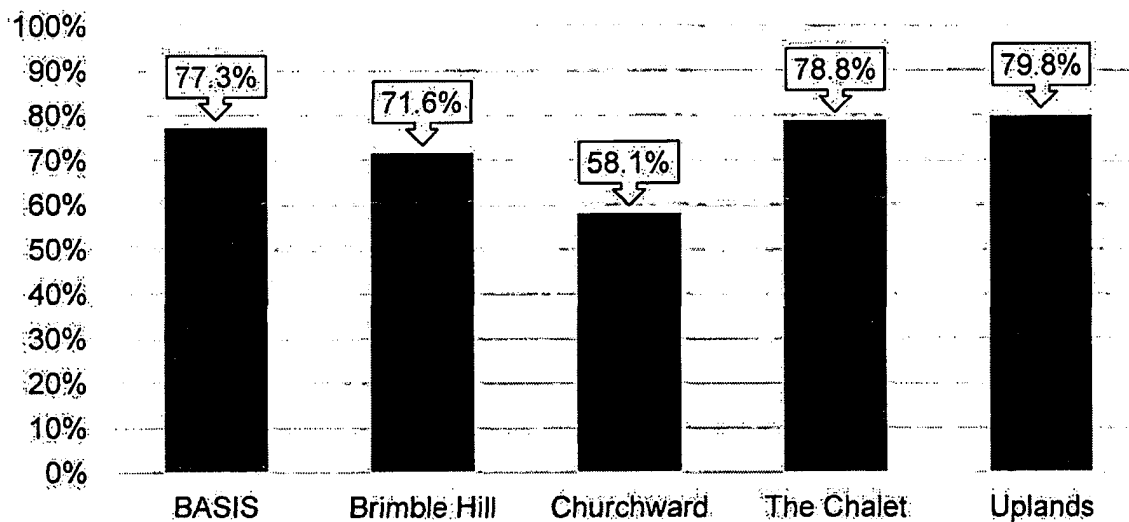
Table 1 - Distribution of Income per CYP in the EPs as per August 2020

Provision	Pupil Number	Average Funding per pupil	Teachers FTE	Support Staff FTE	Leadership FTE
Brimble Hill	100	£22,232.64	13	36.37	3
Churchward	43	£37,922.14	7	24.39	3
The Chalet	61	£20,492.56	8	25.60	2
Uplands	134	£23,526.87	15	69.89	3.8
All Schools	338	£24,427.70	43	156.25	9.8

Observations from Graph 1 and Table 1 (above) the following should be noted:

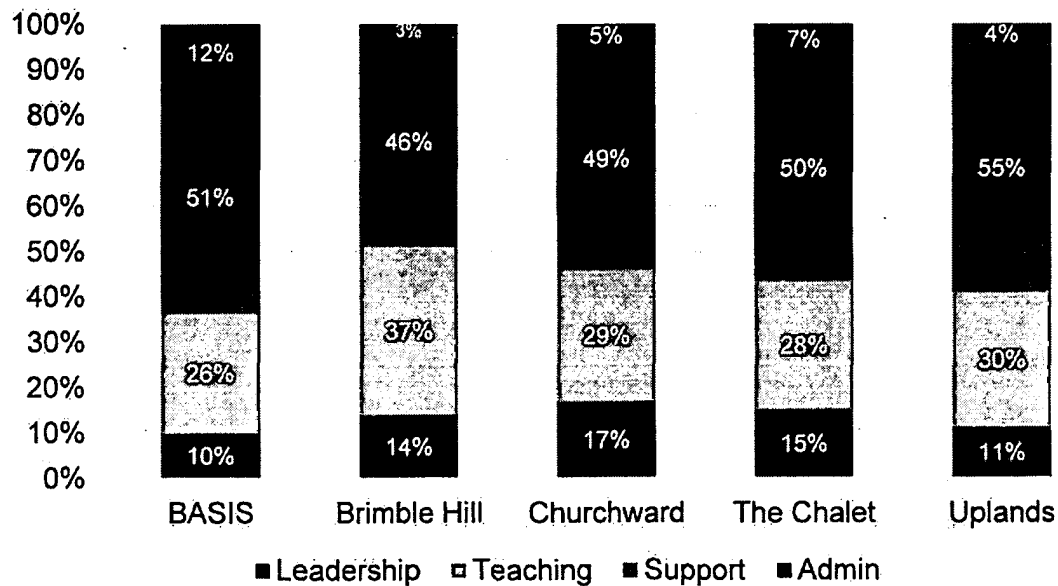
- Income distribution (for 4 of the 5 schools) does largely correlate to the number of pupils on roll, the largest schools have the largest percentage of the BSM income, with Churchward School as the exception.
- The average income per CYP does vary but it is within £4,000, with Churchward School the exception with a far greater variance.
- Churchward School is the exception as income per student is bespoke and significantly higher than the other Education Provisions, up to £13,500 more per pupil.
- Churchward's average funding per CYP does skew the overall BSM funding average per CYP.
- B.A.S.I.S income is based on placements and services provided and the number of pupils accessing the services.

Graph 2 – Expenditure of income on staff as a whole across each Educational Provision (schools only)



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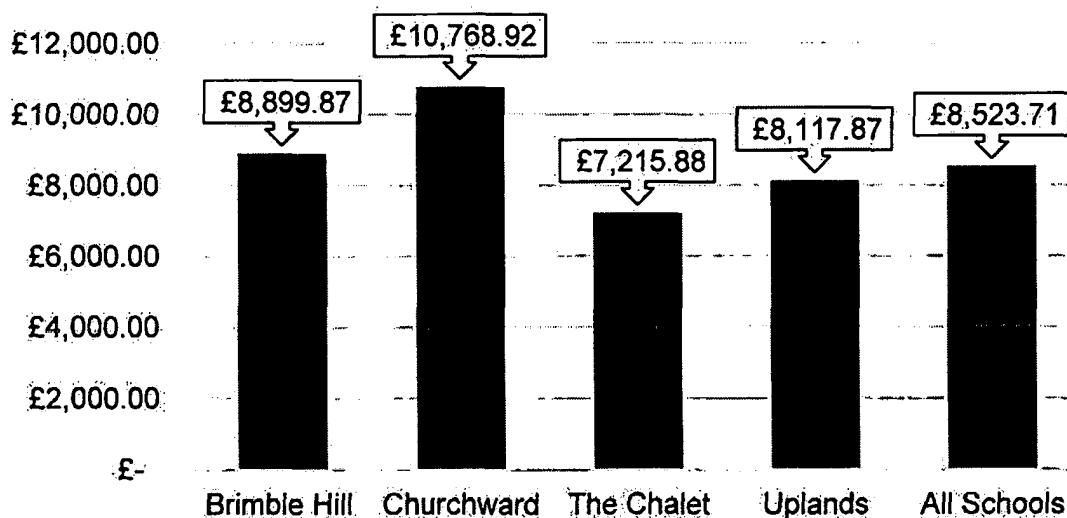
Graph 3 – Distribution of income on staff types in each Education Provision in BSM (schools only)



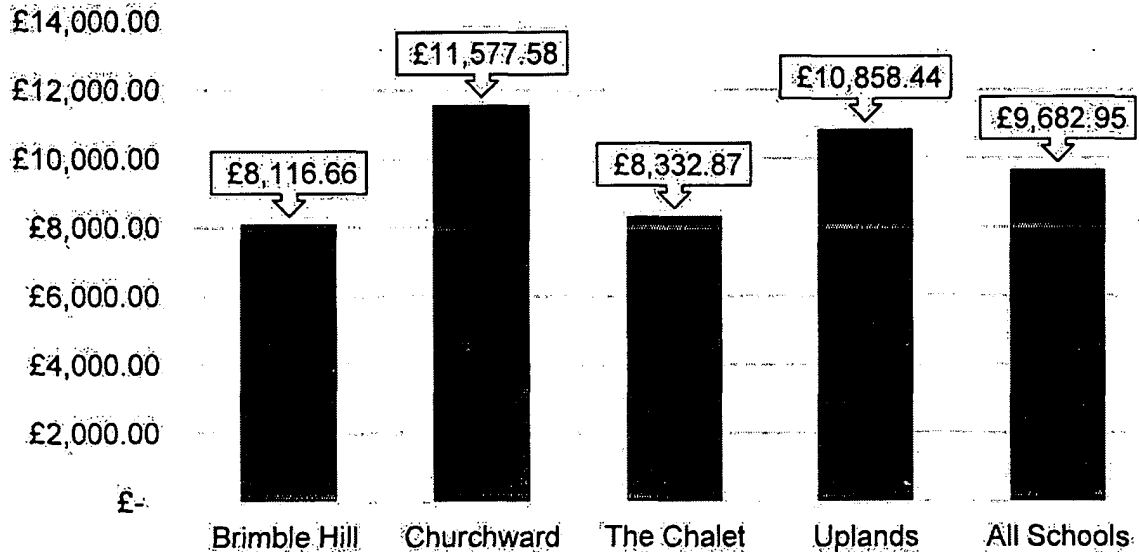
Observations from Graphs 2 & 3 (above) the following should be noted:

- Overall staff expenditure by role are largely in line. Churchward has the highest expenditure on leadership as a result of an early Assistant Headteacher appointment to plan and deliver on the new build.
- It is interesting to note that Brimble Hill School spends 7% more on teaching staff than any other school so there is a suggestion that a teaching Assistant Head Teacher would balance the above leadership variance.
- The variance for Churchward School is explained by a disproportionate expenditure on external providers to support learning while they continue to deliver education from their temporary site. It is expected that staff expenditure will increase once Churchward move to their permanent site for September 2020.
- Expenditure on staff must stay below 80% and the target for each school should be to reduce staff expenditure to below 75%.

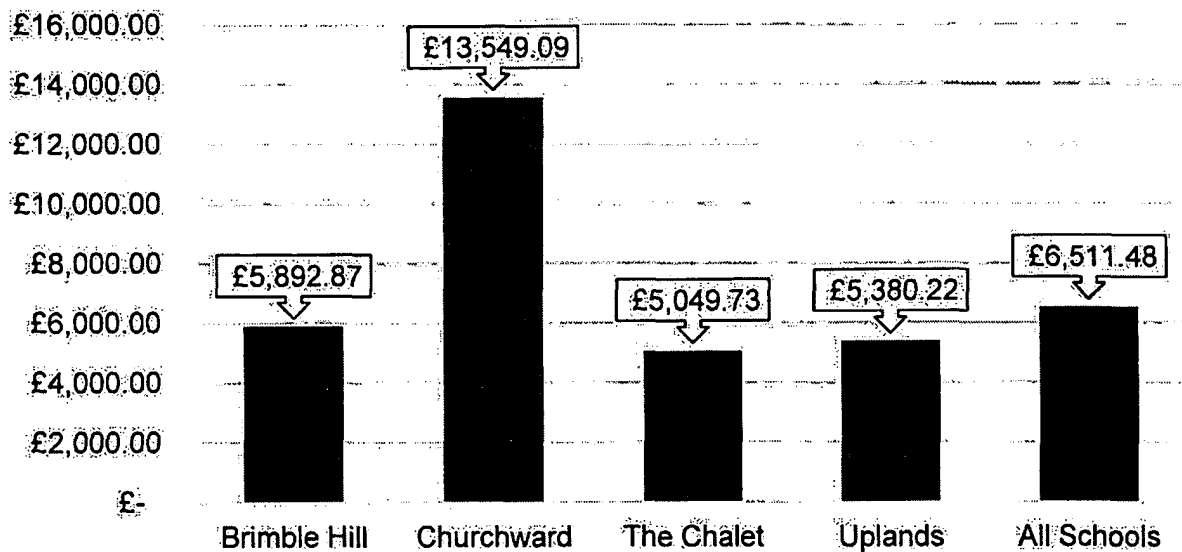
Graph 4 – Teacher & Leadership expenditure per CYP (schools only)



Graph 5 – Teaching Support Staff expenditure per CYP (schools only)



Graph 6 – Non-Staff expenditure per CYP (schools only)



Observations from Graphs 4, 5 & 6 (above) the following should be noted:

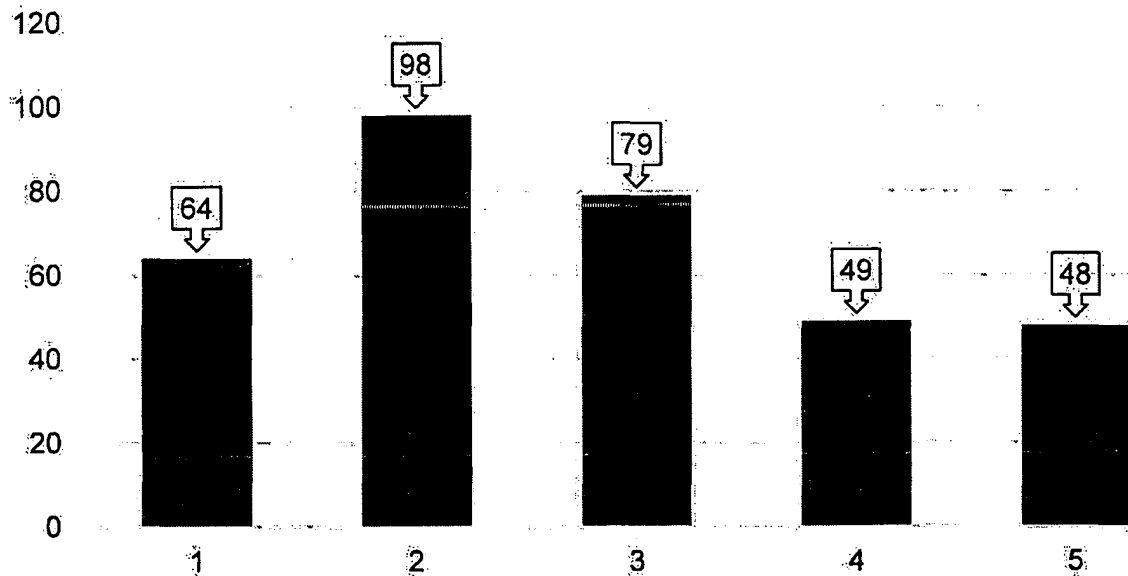
- Churchward School has a significantly higher spend on staff than the other schools, but this is in line with the significantly higher place costs (funding per CYP).
- Churchward School also has a significantly higher spend (almost 3 times as high) on non-staff costs which is primarily due to the external provision costs required to meet education needs while in the temporary accommodation.
- Uplands School has over 2.5k more spend per CYP on Teaching Assistants than their statistical neighbour Brimble Hill. This is not completely described by Uplands and Brimble Hill variance in income. In response this will be addressed through the BSM Annual data Report.

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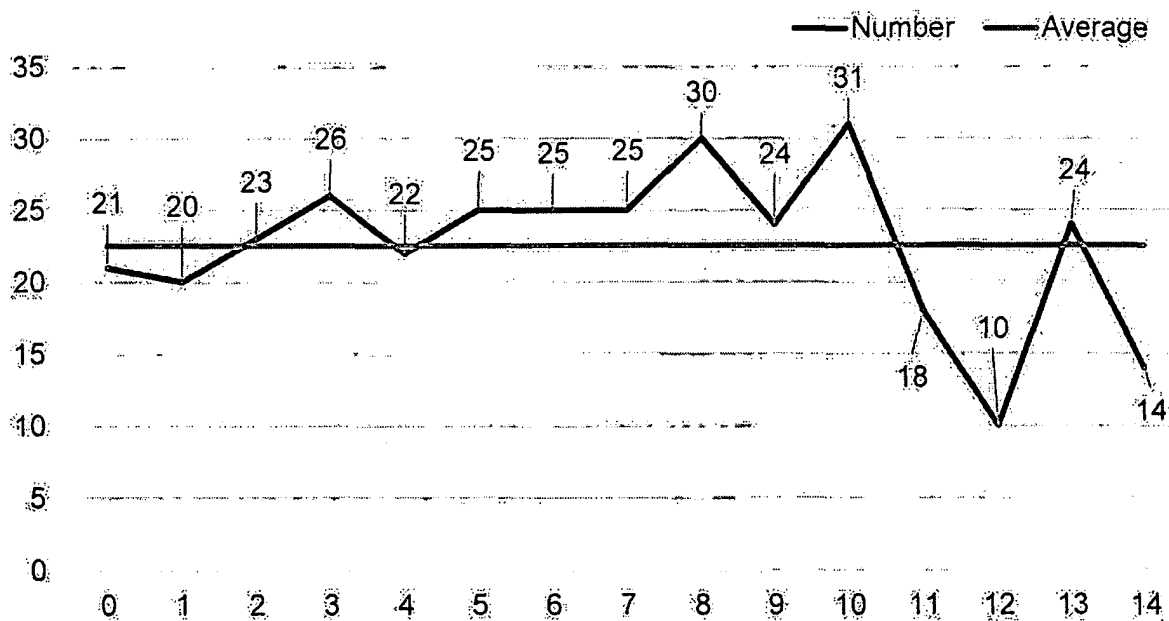
- Support Staff expenditure for the 2 primary schools, The Chalet and Brimble Hill, are largely the same, but this is not mirrored in the expenditure on Teaching and Leadership where the Brimble Hill expenditure is around £1500 more than The Chalet.

Characteristics of the BSM Children and Young People

Graph 7 – Distribution of CYP in each Key Stage across BSM (schools only)



Graph 8 – Distribution of Year Groups across BSM (schools only)



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Table 2 - The Key Stages are either 2, 3 or 4 years in duration

Key Stage	Education Stage	Year Groups
1	Primary	R (0),1,2
2	Primary	3,4,5,6
3	Secondary	7,8,9
4	Secondary	10,11
5	Secondary	12,13,14

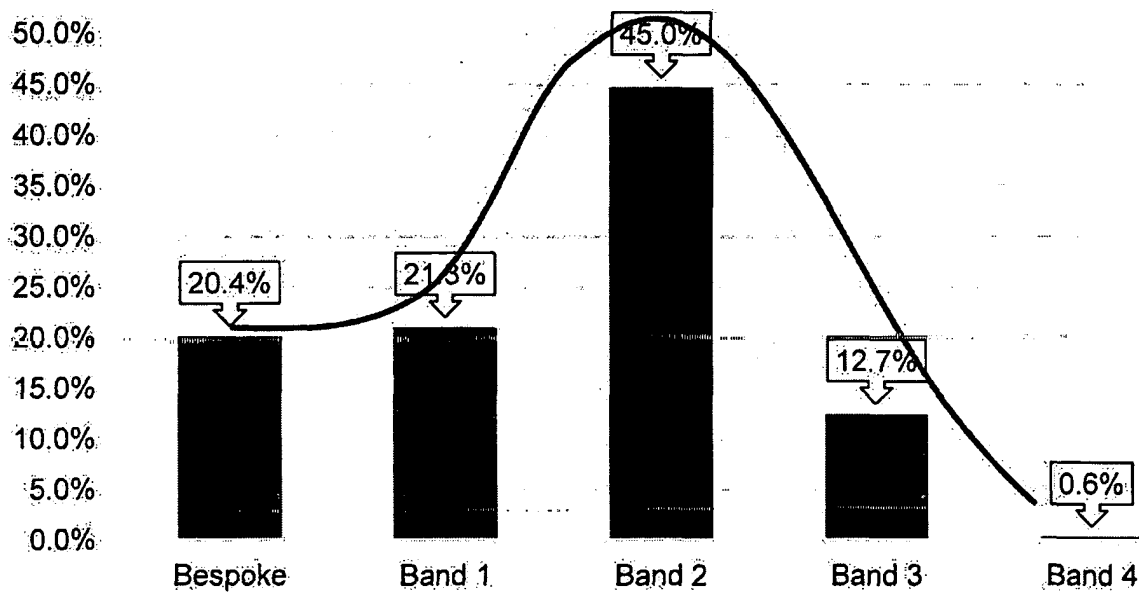
Table 3 - The average year group size and class size is as follows for each provision (schools only)

Provision	Average Year Group Size	Average Class Size
Brimble Hill	14	9.1
Churchward	5	7.0
The Chalet	9	8.7
Uplands	17	8.9
All Schools	11	8.6

Observations from Graphs 7, 8 & Table 2, 3 (above) the following should be noted:

- As of August 2020, Brimble Hill has 100 CYP on roll, Churchward 43, The Chalet 61 and Uplands 134.
- Key Stages 4 (2 year groups) and 5 (3 year groups) have the lowest number of CYP per year group and this is due to number of years in each Key Stage.
- Key Stage 2 has the highest number of CYP due to having 4 year groups in the key Stage.
- The year group distribution (graph 8) illustrates that the CYP year group numbers are relatively stable (around 25) up to and including Year 9. This will enable more proactive planning for Post 16 and College placements.
- Years 10, 11, 12, 13 and 14 fluctuate significantly in size with variance of up to 14 CYP per year group. This will impact significantly on place planning into 6th Form and most significantly on Horizons College placements.
- The average class size for the 4 EPs with similarities in funding and need are largely the same, with the exception again being Churchward School. This is due to the high level of SEND for each CYP and the temporary accommodation which does restrict numbers.

Graph 9 – CYP Band Allocation based on Level of Need across BSM (schools only)



Graph 10 – CYP Band Allocation per Education Provision (schools only)

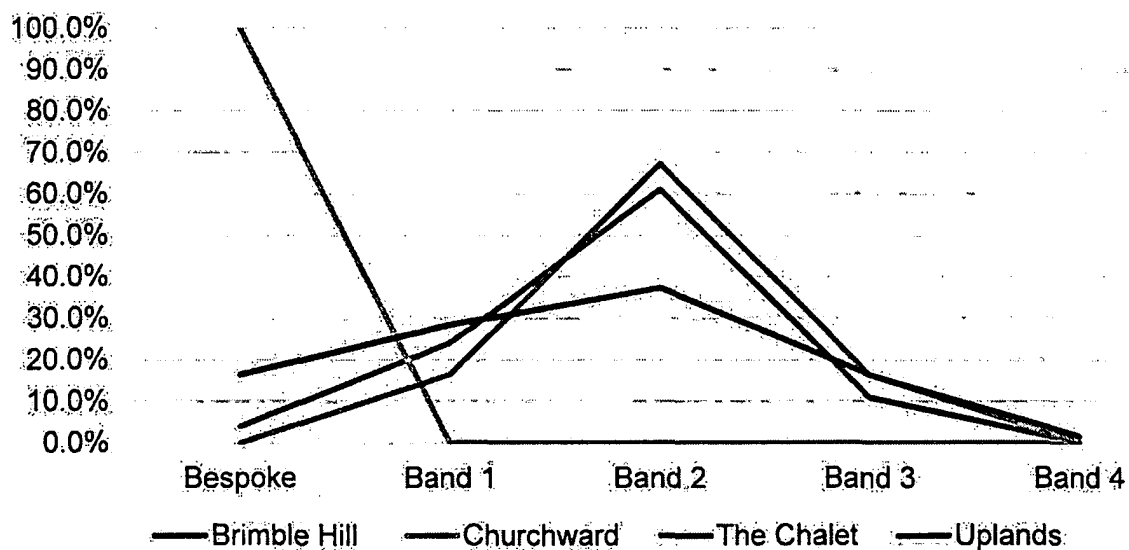


Table 4 – Percentage of each Band per EP (schools only)

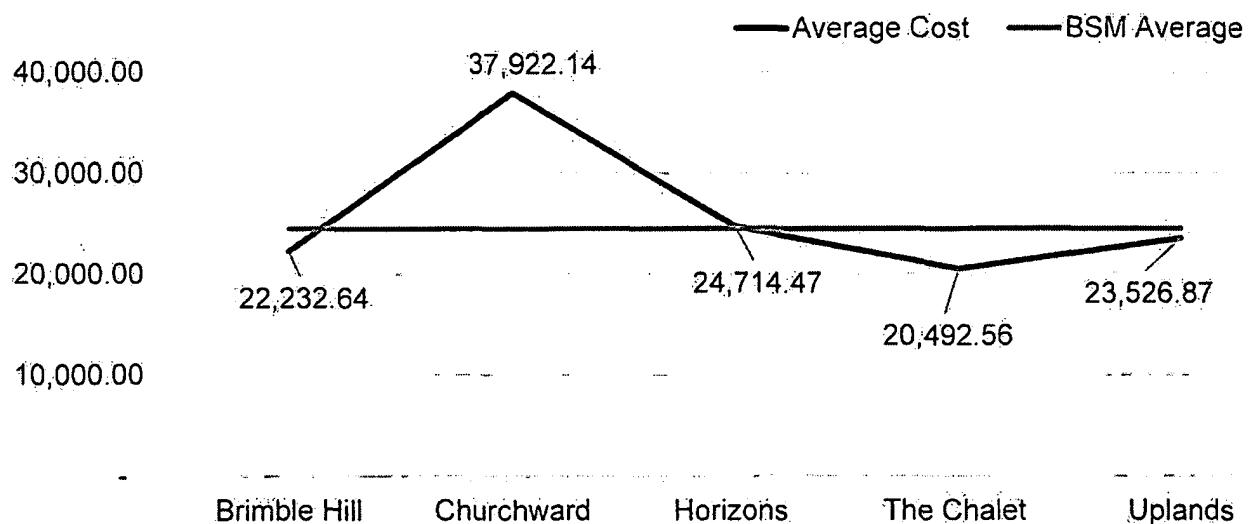
Provision	Bespoke	Band 1	Band 2	Band 3	Band 4
Brimble Hill	4.0%	24.0%	61.0%	11.0%	0.0%
Churchward	100.0%	0.0%	0.0%	0.0%	0.0%
The Chalet	0.0%	16.4%	67.2%	16.4%	0.0%
Uplands	16.4%	28.4%	37.3%	16.4%	1.5%
All Schools	20.4%	21.3%	45.0%	12.7%	0.6%

Observations from Graphs 4, 5 & Table 2, 3 (above) the following should be noted:

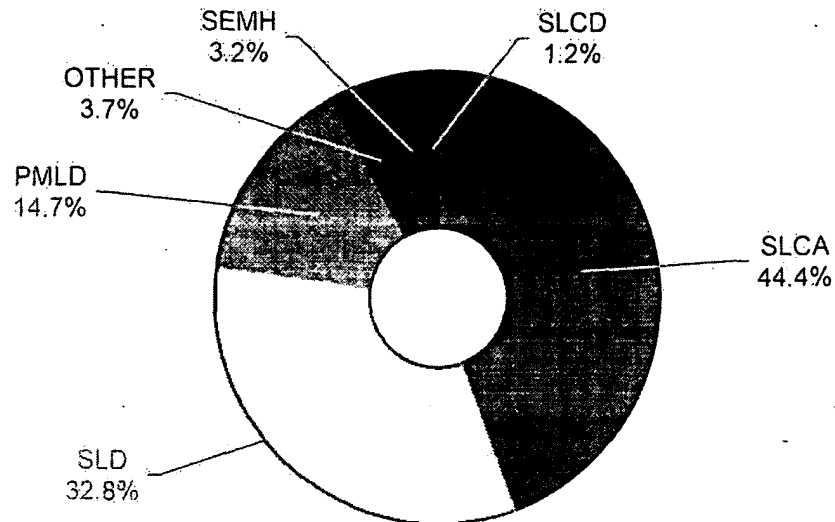
- Band 4 is the lowest funded Band with the lowest level of need. Bespoke Bands are the highest funded with, as expected, the highest level of need.
- The most common band across the trust is Band 2, followed by Band 1, Bespoke, Band 3 then Band 4. The combined Band 1 and bespoke values would represent the largest proportion of income.
- Graph 6 below describes the Band distribution across each of the EPs. When we consider the Band distribution as individual schools the pattern alters significantly with Uplands presenting a much more horizontal linear graph, and Brimble Hill and The Chalet School a notably greater frequency on Band 2 pupils.
- All students at Churchward are classed as bespoke, with needs greater than that of Band 1. This variance in Band distribution will have an impact on provision mapping and place planning for the BSM.

Graph 11: Average Funding per CYP per EP (schools and college)

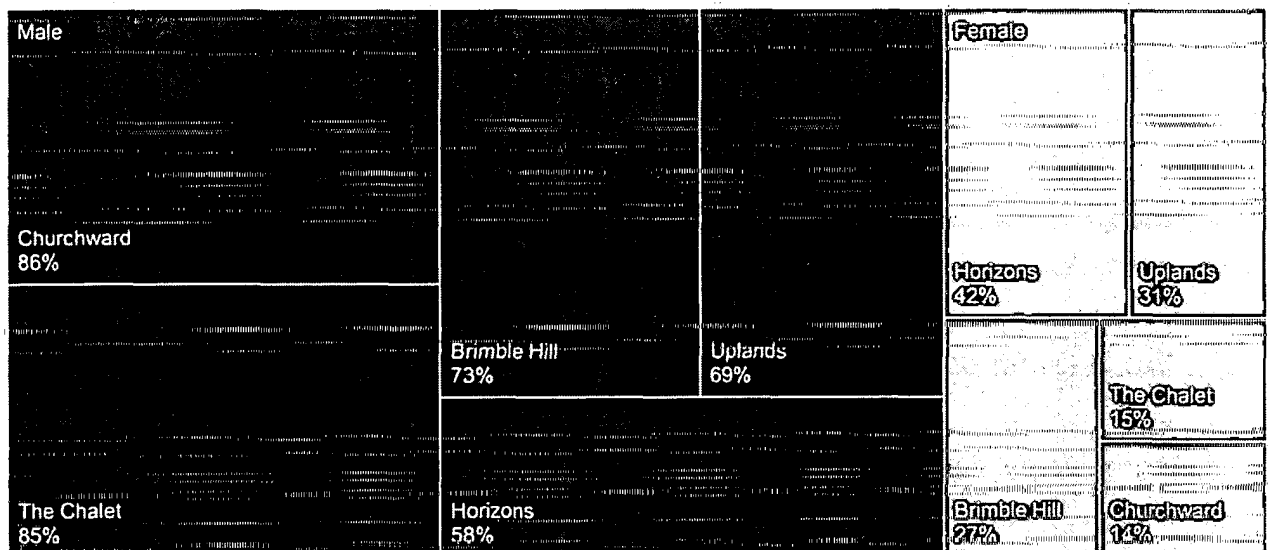
The average amount of high needs income per CYP per provision varies from a minimum of £20,492.56 per provision to £37,922.14 (Average Income Range = £17,429.58). The average across the MAT is just under £25k.



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Graph 12: Primary SEND (Need) (schools and college)

Almost 45% of the CYP within BSM have a primary need of Autism. This primary need is most common in three settings – The Chalet School, Churchward and Horizons College.

Graph 13: Gender Split per provision (schools and college)

For BSM CYP 2019/2020 the split between male and female is

- Male – 73%
- Female – 27%

This is not reflective of the staff gender split with 91% of the workforce being female.

B. REVIEW OF ACTIVITIES

The BSM Education Provisions Performance 2019 – 2020**

The overview of the impact and quality of education delivered by the schools, college and services in 2019-2020 against a number of key criteria in which to measure our progress and establish areas for improved performance, is supported by the following key strategic documents.

** (Some of these process and procedures were curtailed this year due to the Co-Vid19 pandemic)

Progress from 2019-2020 is evaluated using several indicators:

- A. BSM Quality Assurance Framework
- B. BSM Improvement Capacity Framework 2019-2020
- C. BSM Short Term Strategic Development Plan 2019-2020
- D. Key Priorities for BSM 2019 -2020
- E. Key Priorities set by each Education Provision 2019-2020
- F. Evaluation of the Education Provisions Ofsted ratings and current progress
- G. Review our Teaching and Learning 'Health Check'
- H. Review Performance of Heads of Education Provision (HoEPs)

Review of Quality of Education 2019-2020

The focus of the EPs has understandably been their response to the COVID19 pandemic that impacted from March up and till the end of the academic year in July 2020. As a result it has severely disrupted the delivery of teaching and learning as well as the cycle of quality assurance and support systems the BSM has embedded in order to both sustain and improve all aspects of the education of our children and young people.

A. BSM Improvement Capacity Framework 2019-2020

The Capacity Audit Framework was adapted from the South West MAT to enable the BSM to measure its current capacity to deliver, support and drive education standards. It looked at 5 key areas: Vision, Culture & Ethos, People and Partners, Teaching & Learning, Curriculum & assessment and finally Quality Assurance and Accountability. The framework further broke down each area and evaluated its progress through a rating system: Strong Capacity namely 'Established' is coloured Green to Weak Capacity coloured Red; Amber Green is 'Embedding' and Amber RED is 'Emerging'.

Since initially rating our capacity to having returned for further evaluation, BSM has moved significantly in its capacity to support and sustain education delivery and standards.

BSM currently has 100% 'Established or Embedding' of the 74 elements within the Improvement Capacity Framework i.e. that either the systems are in place and working effectively or are in place but needing more time for evidence effectiveness.

B. BSM Short Term Strategic Development Plan 2019 -2020

The key priority (KP2) last year was to ensure there was a robust and rigorous quality assurance and the Improvement Framework was understood and delivered consistently across all EPs.

Within this priority there were four elements:

1. Deliver inclusive quality teaching
2. QA Improvement Framework embedded in the EPs and the cycle of assessment followed
3. Compliance documentation and systems were in place

4. Collaboration and sharing good practice fostered

Please note – The BSM Short Term Strategic Development Plan will be superseded by the Education Improvement Plan (2020-2021).

C. Key Priorities for BSM 2019 - 2020

This was further reinforced in Key Priorities with specific regard to EPs:

1. Standards of compliance are met in all aspects of the BSM through effective and accountable governance
2. Robust and rigorous quality assurance & improvement framework is understood and delivered consistently across EPs
3. To ensure quality of teaching EP Progress reports were presented at Local Governing Committees (LGCs) and the DoE reported to the Board. These were complimented with the BSM wide 'Health Check and regular cycle of teaching observations and learning walks. There were several external visits and moderations evaluating the rigour of our teaching and learning amongst other areas of scrutiny. (See section F: Review our Teaching and Learning Health Check).

The process to monitor and evaluate quality includes regular visits to HoEPs by the CEO and the DoE; the extended leadership meetings as well as LGCs meetings to ensure not only that the **BSM QA framework** is understood and used, but it is also a vital tool in enabling EPs to review and recalibrate their practice. However due to the pandemic this level of scrutiny was forcibly curtailed from March 2020 until the end of the academic year in July 2020.

The BSM had also instigated cyclical policy review and updated both at central and EP level to ensure all staff were cognisant and compliant of key policies. For some such policies such as safeguarding, health and safety and GDPR training, awareness raising sessions were organised with all staff.

The BSM has set up MAT wide teams called 'Champions Groups' including one on Safeguarding and a new group on Health and Safety. These groups provide the opportunity to discuss and share as well as ensure extra rigour to guarantee quality compliance. The Champions Group on Teaching & Learning has enabled MAT wide collaboration and sharing good practice. There has also been individual curriculum projects and partnerships. All these meeting moved on to online communication platforms to ensure staff could continue to work together and the momentum of work started was not lost and new ideas, and opportunities for problem solving could continue.

D. Key Priorities set by each Education Provision 2019 - 2020

In summary, the priorities coalesced around similar themes:

1. Quality teaching and learning and good quality learning programmes
2. Striving towards consistently delivering good lessons
3. Implement new assessment processes, target setting and moderation
4. Supporting and nurturing staff through training and well-being activities
5. Greater parental and carer engagement

From Sept.2019 to March 2020, progress had been made in the quality of the education in terms of delivery, scrutiny and compliance.

Three of our EPs currently remain graded by Ofsted as 'Requiring Improvement.' Their subsequent work on improvement have been validated both internally and externally. As a result better

inspection outcomes are likely if the levels of rigour are maintained and there is continued evidence of positive outcomes for GYPs.

Those teaching observations conducted prior to the enforced lockdown in March 2020 indicated that teaching across the MAT was solid and there are no major concerns. Nevertheless, the pursuit of consistently good or better teaching always remains our number one priority.

Safeguarding compliance across all EPs remain strong and was validated by the external audits as well as in the HoEPs' Progress Reports to LGCs. They also demonstrated that the provisions responded and record more effectively challenging behaviours and follow up with action.

In spite of the pandemic and the challenges that ensued, HoEPs have managed their provisions well. They have responded and adapted to the new demands, the changes and have supported each other and their staff well. Their curriculum has adapted to the new needs of the pandemic. Nevertheless, scrutiny around the quality of delivery whether it is in the classroom or online still prevails and the welfare and development of each CYP remain paramount.

E. Evaluation of the Education Provisions Ofsted ratings and current progress

The pandemic has also disrupted the schedule of Ofsted Inspections and Monitoring visits. As a result our three EPs can expect yet further delays in their re-inspections dates. While this is clearly frustrating nevertheless it gives all managers and staff the opportunity to be confident and secure with the changes and different criteria as set out in the new Ofsted Inspection framework.

The Ofsted Inspection rating for each EP still remain: (See below)

Education provision	Ofsted rating (date)	Recent DfE/Ofsted Monitoring Visits	SEF/SAR Rating (Oct 2019)	Anticipated Ofsted Inspection pre Pandemic
Brimble Hill	Good (Feb. 2018)		Good	Feb. 2021
Chalet	Requires Improvement (April 2017)	RSC School Performance Review (May 2019)	Good	April 2019
Churchward*	Requires Improvement* * DfE advisor visit (Nov 2018)	Education Expert (EE) visited (June 2019), risk rating was reduced to low, significant progress made	Good	Sept 2020 (Ofsted inspection)
Uplands	Outstanding (Sept 2017)		Outstanding	Sept. 2020
BASIS	N/A		N/A	N/A
Horizons College	Requires Improvement (June 2018)	Monitoring Visit; significant progress made (July 2019)	Good	Sept 2020

F. Review our Teaching and Learning

The benefit of a "Health Check" for the MAT is to use and share expertise across all the EPs and set agreed standards by quality assuring our practice particularly in the classroom. However the

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spring 2019 schedule of planned BSM wide teaching observations was curtailed by the Coronavirus pandemic. EPs and their senior managers and staff were just getting to understand and implement the requirements of new Inspection regime and then the national Lockdown took effect from the end of March 2020. From those observations that took place up and till that time, the majority of the teaching was rated 'Good' under the new Ofsted Inspection Framework (OIF). Under the requirements of Intention, Implementation and Impact, the vast majority staff were able to demonstrate sound knowledge and understanding of the purpose of their EP's objectives as well show positive engagement in CYP learning. There is training around the terminology of Ofsted Inspections that all staff need advice and support. The DoE and HoEP at the Chalet School conducted their observations using the new Inspection criteria focusing on the quality of education part of the framework. Teachers and a range of TAS were interviewed to ascertain their understanding of the intent of the school's teaching focus and how their classes implemented this. Observations were then made to evaluate the effectiveness through lesson delivery, teacher and TA engagement and CYP progress.

Using the Ofsted Observation grading system, all BSM teaching staff were observed in Term 1 and 2.

	Outstanding	Good	RI	Inadequate
Brimble Hill	25%	75%	0%	0%
The Chalet School	0%	100%	0%	0%
Churchward School	0%	100%	0%	0%
Uplands School	22%	65%	11%	0
Horizons College	14%	71%	14%	0%

The vast majority of teachers demonstrated the ability to implement high quality curriculum intent in an extremely effective way. The lessons observed were well prepared and there was evidence of good interaction between CYP and their teachers and support staff. Lessons varied in their pace, content and in the range of activities. In addition to formal lesson observations, there were document reviews, data analysis as well as pupil voice. All the evidence showed that the vast majority of CYP received a high quality of teaching and learning which was for the most part, consistently good or better. Where lessons were judged as less than good support has been implemented and improvement noted via other quality assurance measures.

G. Review Performance of Heads of Education Provision (HoEPs)

Each EP has a distinct cohort of children and young people with their unique set of individual needs. Their education performance, as judged by Ofsted, meant that each provision has its own individual development needs framed within the BSM's KPIs and KPs.

The Chalet School has made significant progress addressing actions arising from their 'Requires Improvement' Inspection rating. The Local Authority and RSC support forum "Swindon Challenge" acknowledged Chalet's improvement since the Inspection. Churchward School having opened in 2018-2019 has implemented the requisite school systems, structures, curriculum and appropriate student progression pathways. The DfE has made two advisory visits and acknowledged improvements made and indicated the key areas to address. Uplands School and Brimble Hill School, though they had secured sound Inspection grades, have had senior leadership personnel changes. This year they have focused on embedding these roles to maintain their standards.

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Horizons College had a successful Ofsted Monitoring visit at the end of summer 2019 following their Requires Improvement outcome. However, because of the Ofsted visit, the college are optimistic about their forthcoming full inspection. However, know they need to maintain that high degree of rigour and remain inspection ready.

BASIS has re-structured its management system and set up its governance committee set up. The key work this year was to ensure the nursery was Ofsted compliant and their new quality assurance system was tested and refined.

In building upon the performance management targets for 2019-2020, the HoEPs needed to acknowledge the overarching themes of the BSM's KPIs and KPs as well as incorporate the local education imperatives from their provision.

HoEPs: Performance Management Targets: 2019-2020

Although all EP performance targets were rolled out in September 2019 they were re-adjusted from March 2020 in light of the COVID 19 pandemic and the subsequent disruption to every aspect of the work of delivering teaching and learning, managing staff and securing successful outcomes.

The HoEP met their COVID 19 response performance targets. Their main goal was to ensure that their buildings and every learning environment were Co-vid 19 resistant, all staff and CYP were safe and secure and there was an appropriate curriculum to deliver under these unusual circumstances.

Their original performance targets were also evaluated up and till the pandemic lockdown in March 2020. Many of those that were not completed have been rolled over as part of the new targets for the year ahead.

The EPs have been well led by our HoEPs. They have responded and adapted well to the demands of the pandemic. They have ensured parent and carers have been informed and supported every step of the way. In conjunction with HR they have listened and responded to staff and ensured their welfare along with ever CYP has been paramount.

HoEPs have demonstrated sound management; they responded well to these unprecedented changes and have worked in a positive and supportive collegiate manner. They have been diligent in following their work programmes and meeting deadlines. HoEPs worked collaboratively together particularly in our extended leadership meetings.

Summary

All EPs acknowledge that this has been a momentous year in respect of our response to the Covid 19 pandemic. The HoEPs, managers and staff have all worked tirelessly not only to keep our settings open but also to ensure all our CYP and staff safe and secure. At every level they have problem solved together, shared ideas, exchanged good practice, discussed issues and planned accordingly. As they continue to collaborate and co-operate through this crisis, they are a great example of this organisation at its best and the value of being part of this Multi Academy Trust.

C. GOING CONCERN

After making appropriate enquiries, the board has a reasonable expectation that the multi 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. Further details regarding the adoption of the going concern can be found in the Accounting Policies.

FINANCIAL REVIEW

Most of the Trust's income is obtained from the following two sources:

DfE via the ESFA in the form of recurrent grants (principally student place funding), the use of which is restricted to particular purposes. The grants received from the DfE during the year ended 31 August 2020 and the associated expenditure are shown as restricted funds in the statement of financial activities.

Local authorities in the form of recurrent grants (principally top up grants to meet the special educational needs of each student), the use of which is restricted to particular purposes. The grants received from local authorities during the year ended 31 August 2020 and the associated expenditure are shown as restricted funds (within other government grants) in the statement of financial activities.

Total income for the year, excluding the amounts received upon conversion and donated fixed assets under the ESFA free school building program, was £12,196,000 (2019: £8,627,000). Total expenditure for the year was £12,335,000 (2019: £8,635,000).

The ESFA free school building program donated the building for Churchward, valued at £6,179,000 plus land valued at £1,200,000.

On 1 September 2019 Horizons College was transferred to Brunel Education from Uplands Enterprise Trust. Net assets totalling £278,000 were transferred to the academy trust. The Horizon college activity within Brunel Education are consolidated into these accounts from 1 September 2019.

The trust made an in year surplus of £308,000 (2019: £229,000). This is calculated as the change in balance of restricted general funds (excluding pension reserve) plus unrestricted funds. At the 31 August 2020, the actual position of reserves were £1,017,000 (2019: £709,000). This comprises the total balance at 31 August 2020 on restricted general funds (excluding pension reserve) plus the balance on unrestricted funds.

The deficit on the pension scheme increased from £2,743,000 to £4,123,000 in the year.

A. RESERVES POLICY

The trustees review the reserve levels of the Trust annually. This review encompasses the nature of income and expenditure streams, the need to match income with commitments and the nature of reserves.

The trustees aim to maintain free reserves to ensure that there is sufficient working capital to cover delays between spending and receipt of grants and to provide a cushion to deal with unexpected emergencies such as urgent maintenance. For 2020/21 an adjustment has been made to the methodology for calculating the target reserve level to ensure it is more in line with the main cost drivers for BSM, Student income. The level is now based upon an amount equivalent to 5% of the Trust's annual income, so £600,000 (2019: £700,000 the policy was to ensure a value equivalent to one month's trust expenditure was held). As at 31st August 2020, the Trust had free reserves (total funds less the amount held in fixed assets and restricted funds)

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of £518,000 (2019: £483,000). The Trust also held an amount of £499,000 (2019: £226,000) on restricted general funds. The reserves held are above the required level. Any excess reserves have been ringfenced to support the growth programme for BSM including investment in systems, assets and professional resource.

The total balance at 31 August 2020 on restricted general funds (excluding pension reserve) plus the balance on unrestricted funds was £1,017,000 (2019: £709,000).

In total at 31 August 2020, the funds of the Trust were of £7,342,000 (2019: £592,000), which is represented by £6,824,000 (2019: £109,000) restricted funds and £518,000 (2019: £483,000) unrestricted funds. As at 31 August 2020, £10,287,000 (2019: £2,589,000) of the restricted funds can only be realised by disposing of tangible fixed assets.

The trustees acknowledge the pension reserve deficit of £4,123,000 (2019: £2,743,000). The funding of the Local Government Pension Scheme remains the major non-operational financial risk. The Trust's non-teaching staff are entitled to enter the Local Government Pension Scheme. The Trust's share of the scheme assets is currently assessed to be less than its share of the scheme liabilities and consequently the Trust's balance sheet shows a significant liability in this respect. However, the deficit does not mean that an immediate liability is about to crystallise. The contribution rate to reduce this deficit is calculated by an independent actuary and will be paid over a period of time via additional pension contributions as part of a longer term deficit reduction plan.

B. INVESTMENT POLICY

The trustees' investment powers are set down in the charitable company's Memorandum and Articles of Association, which permit the investment of monies of the Trust that are not immediately required for its purposes in such investments, securities or property as may be thought fit subject to any restrictions which may from time to time be imposed or required by law.

C. PRINCIPLE RISKS AND UNCERTAINTIES

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 categorises risks into 4 main categories; Reputation, Operational, Knowledge & People & Financial.

The board of trustees has delegated responsibility for monitoring and evaluating the impact of risk to the Audit and Finance Committee. The board of trustees, through the Audit and Finance Committee (A&FC), has implemented formal processes for identifying, evaluating and managing the academy trust's significant risks. This has been embedded in the activity of the A&FC in the period 1st September 2019 to 31st August 2020 up to the date of approval of the annual report and financial statements. This delegated process is regularly reviewed by the board of trustees.

Risk Management for the second half of 2019/2020 was an integral and key feature of the BSM COVID 19 Recovery Plan.

We have the following Risk Management documents in place:

- BSM Recovery Plan (Responsibility of the A&FC through the COVID 19 Strategy Group)
- BSM Risk Register
- Site Specific Risk Assessments

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- Individual Risk Assessments based on a range of factors including COVID 19 vulnerabilities

Central Business Risk Review

The BSM central business risks were reviewed as a result of the COVID 19 crisis firstly in April 2020 and again in July 2020 to reflect the increased risk in business support delivery as a result of the Central Services Team (CST) being under significant pressure due to potential staff capacity issues due to either sickness or shielding.

This review of capacity indicated RED risk for staff as a whole but also in particular with skilled and experienced staff in certain key roles. This issue around capacity will remain RED beyond 2019/2020.

The Central Services Team (CST) continues to develop to ensure that we are able to meet the needs of the EPs and ensure BSM remains compliant in terms of the external statutory returns and deadlines. As previously stated, the CST has continued to be under pressure during the second year of operation to provide value for money while managing a dynamic and growing organisation. The consultation, collaboration and coproduction between the ELT, CST Senior Management Team (SMT) and HoEPs continues to be a vital aspect of BSM sustainability and stability.

The CST structure was revised in 2019/2020 to redeployed resource to target key areas of CST delivery based on the current needs of the EPs. The focus during COVID 19 Recovery needs to be on Health & Safety, ICT connectivity and, as always, supporting our people.

Education Provision Risk Review

During 2019/2020 the Education provisions (EPs) undertook a full review of the current risks in their provisions and potential new risks as a result of the COVID 19 Recovery Action Plan and by September 2020 the implementation of the move to EPs operating at full capacity at the end of Term 1 as we move to Phase 3 Action Plans.

These risks are well documented in the EP site risk assessments and shared with a variety of stakeholders, including the BSM COVID 19 Strategy Group for both quality assurance but also intent and impact. These Risk Assessments (RA) are dynamic and reviewed regularly to reflect changes in national guidance and operational delivery.

Individual risk is robustly managed and considered via the individual RA and the re-integration plans for both CYP and staff.

The EP Risk Assessments have several layers of scrutiny and challenge once they are collated. Firstly, by internal review by Executive Leadership Team (ELT) then local external scrutiny by Swindon Borough Council and then finally through the Department for Education at a national level.

Additional Comments:

All RED Risk for the EPs remain unchanged and are linked to the High Needs Funding review being implemented by Swindon Borough Council over the next 18 months.

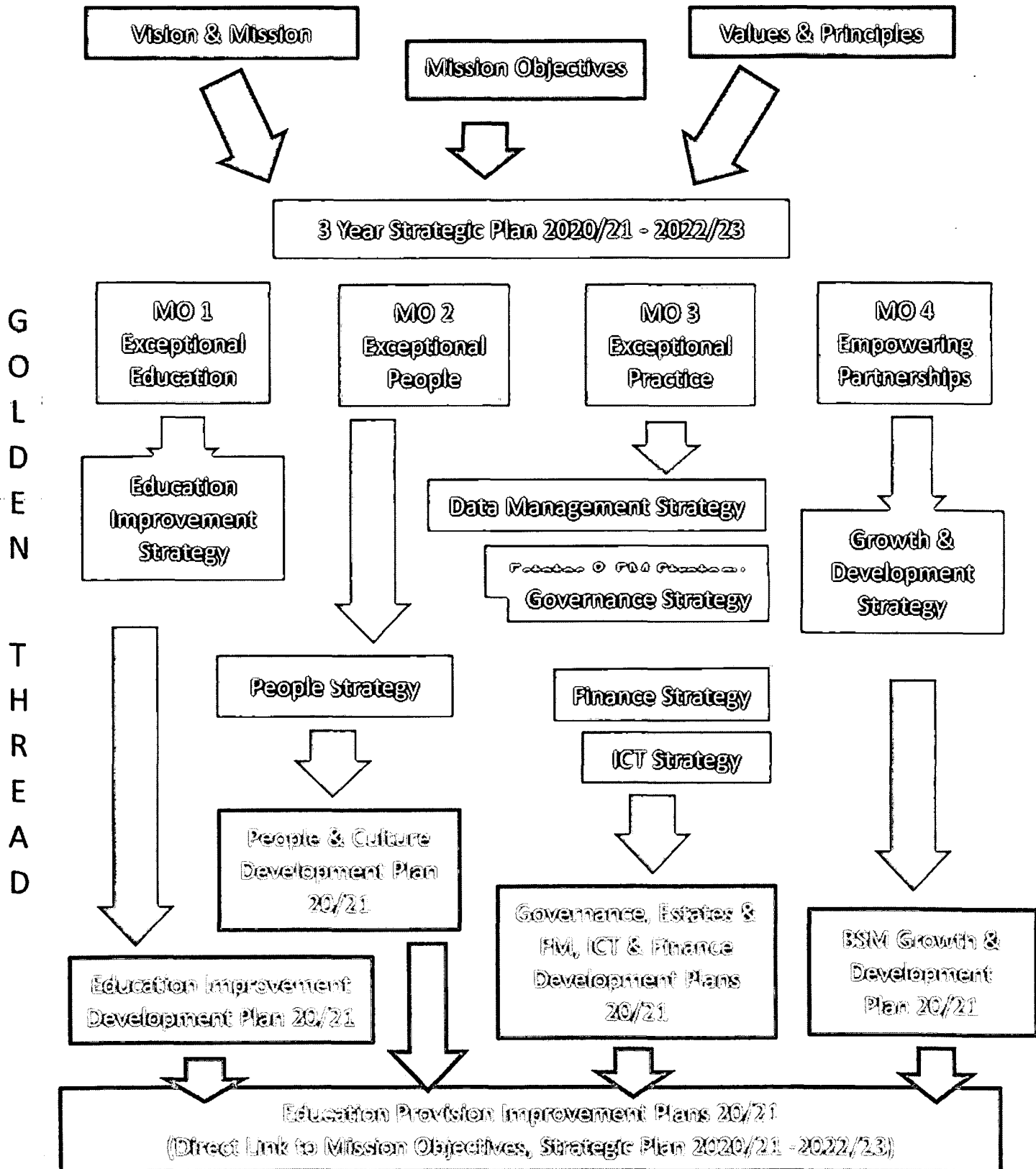
There have been no identified new risks for this review other than the impact of COVID 19 as described above.

FUNDRAISING

The academy trust does not use any external fundraisers. All fundraising undertaken during the year was monitored by the Trustees.

PLANS FOR FUTURE PERIODS

The "Gold Thread" of BSM starts with our vision and mission, ending with the key priorities described in operational development plans at EP level.



A. IMMEDIATE IMPROVEMENT FOR THE QUALITY OF EDUCATION 2020 – 2021

BSM is committed to developing and delivering Exceptional Education Provisions. This requires robust and rigorous quality assurance and improvement planning.

Strategic Planning for improvement based on a rolling 3-year period is an established feature of planning for the future, with the education improvement strategy objectives for 2020/21 – 2022/23 below.

These strategic objectives are delivered by robustly monitored and evaluated key performance indicators that are set for each academic year.

Mission Objective 1 Exceptional Education	Strategic Objective 1.1 - All BSM Education Provisions (EPs) are Good or better	Strategic Objective 1.2 - Quality Assurance is effective at raising standards	Strategic Objective 1.3 - CYP progression pathways lead to successful outcomes
	Strategic Objective 1.4 - Curriculum is meaningful, innovative & engaging	Strategic Objective 1.5 - Safeguarding & Welfare is a key priority for all	

SO 1.1 All BSM Education Provisions (EPs) are Good or better

Exceptional education delivered by exceptional people is the BSM benchmark. We strive to be the best to ensure our CYP can be the best they can be. The emphasis is always about the CYP. It starts with converting their EHCP into both realistic and challenging Learning Intentions (LI) and ensuring the appropriate accreditation or qualification is chosen to validate their progress. The quality of the teaching and learning will deliver both those LIs and qualification outcomes. There BSM QA framework scrutinises our pedagogical delivery along with the Ofsted Inspectorate.

SO 1.2 Education Provision Quality Assurance is effective at raising standards

Ensuring the quality of the Brunel SEN MAT (BSM) Education Provisions (EPs) – (schools, college, nursery & education services) is fundamental. Equally important is transparency and communication – that meaning, in real time, the BSM Board, Executive Leadership Team (ELT) and Governors (LGC) are fully aware of the quality, improvements, developments and challenges of each establishment.

The methodology, tools, roles and responsibilities and calendar set out below are all the key ingredients of the BSM quality assurance & improvement framework.

Based on the methodology of *Monitoring, Support, Challenge and Intervention* the Chief Executive Officer (CEO), Director of the Education (DoE) and wider BSM Improvement Team will direct quality assurance & improvement work with the EPs ensuring support and attention to schools is fair and proportionate to need.

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We support the model of standards not standardisation but recognise that a framework of best practice allows our EPs to be unique and creative. We encourage colleagues to be creative and adventurous in designing learning within agreed and co-produced frameworks. Leaders and staff are persistent and diligent in evaluating the impact of innovation to ensure learning and progress are enhanced.

Our Quality Assurance & Improvement frameworks and systems are embedded in all settings and effectively identify areas of strength and areas where development and support is required.

SO 1.3 CYP progression pathways lead to successful outcomes

There are key success criteria for ensuring each CYP achieves their learning objectives and outcomes. The EPs comprehensively analyse each CYP's EHCP and extract meaningful evidence to set and measure the progress of their Learning Intentions.

Each CYP has a baseline assessment to confirm or modify their level of need which is then built into their learning programme.

The delivery of a differentiated curriculum often with core subjects and clear study routes for older students forms the context in which to assess against each individual's LIs.

SO 1.4 Curriculum is meaningful, innovative & engaging

We seek to develop CYP to have a life-long positive approach to their learning that enables them to access their community to the best of their ability. We want all CYP to flourish and feel valued through a curriculum that celebrates success at all levels.

Creativity is promoted through a range of learning opportunities that are delivered through a stage not age curriculum model. Flexibly learning is key to ensuring no learning opportunity is lost. We see all situations and settings as an opportunity to engage and excite.

Our curriculum is based on skill acquisition leading to mastery of skills. We achieve mastery by assuring that tasks are relevant and meaningful and delivered within the appropriate context. Each of our EPs have a broad, balanced and creative approach to developing their curriculum. The curriculum is bespoke to the setting and driven by the needs of the CYP.

All EPs have implemented a "Recovery Curriculum" designed to support all CYP and the emotional and physical difficulties caused by the protracted period of isolation due to the Co-vid 19 pandemic. This curriculum has helped transition CYP safely and securely back into their classes with their friends and teachers. The recovery curriculum will develop into the next stage which is the "Re-integration Curriculum" where a return to more familiar teaching and learning takes place.

SO 1.5 Safeguarding & Well-being is a key priority for all

All our EPs take great pride in supporting all CYP so they can be the best they can be. We believe that CYP will thrive in supportive, nurturing environments where they feel safe and valued. All our CYP have the right to be educated in caring and vibrant learning environments supported by professionals that are skilled and knowledgeable.

We are focused on ensuring our CYP are happy, developing an acceptant and respectful attitude to their peers, and therefore able to make friends and develop appropriate relationships. We do not believe that exclusion is ever the solution and as such have a no exclusion policy. Our CYP enjoy coming to school and attendance is high.

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The EPs offer a range of extra- curricular provision. e.g. Forest school, local farm, work experience placements, working in UET charity shops as well as local visits, residentials, day trips and sporting activities.

In light of the COVID 19 pandemic all EPs have revised and amended their Safeguarding Policy and protocols to reflect the changes in adapting to home learning and tutoring. All staff have been appropriately trained and updated on the new Safeguarding measures to ensure the health, well-being and safety of all CYP when they are at home and in class.

Key Priorities set by each Education Provision 2020-2021

The education improvement planning in the BSM EPs builds upon and supports the above strategic objectives. The EP priorities follow 3 key education themes: teaching & learning, successful learning outcomes and the increased professionalisation of our people. Each provision is responding to their needs and their stage in the journey towards being a centre of excellence, nevertheless there are some common threads to their main concerns for the forthcoming year.

There is continuous improvement around teaching and learning and assessment and ensuring that their curriculum offer is dynamic, responsive and can lead to demonstrable outcomes. Special emphasis has been given to the continuous professional development of staff and a concerted effort to promote their welfare and well-being.

Underpinning these education priorities is the Improvement Plan (IP) for each EP. These combine our core priorities and detail their review and evaluation of their progress from last year. Their plans delineate their objectives, when they will be delivered and how their success will be evidenced. Local Governing Committees (LGC) will scrutinise and monitor the progress of these plans throughout the year ahead.

The HoEPs and their EPs are clear and committed to these key education priorities and to that of their own provisions. Each HoEP has also negotiated their own performance targets based around the key priorities and have started to devolve those targets as they roll out their performance management meetings throughout their provision.

B. THE LONG-TERM STRATEGIC PLAN

The Trust's vision is to deliver aspirational specialist education through a 'boutique' MAT which values and recognises the need for each specialist provision to be creative and unique to ensure they meet the individual needs of the children and young people.

Each of our education provisions are committed to the BSM vision & mission, having firmly embedded the core values & principles in all they do. In order to deliver on our vision, BSM must have a clearly articulated and understood strategic plan. The future growth plan is vital for the success of BSM now, and this desire to thrive is enabled through effective strategic planning. This strategic planning is under-pinned by a 3 year strategic growth plan, coupled with the BSM Strategic Plan.

Mission Objectives 20/21 – 22/23

➤ Exceptional Education

All our children & young people have exceptional education opportunities in high quality learning environments where they are given the skills and attributes to contribute to and feel valued by their community.

➤ Outstanding People

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Committed teams of Governors, Trustees, leaders, staff and other stakeholders, who operate with absolute integrity, are forward thinking, highly skilled, open, creative, hard-working and determined to enable CYP with SEND succeed.

➤ **Innovative Practice**

Best practice is embedded to ensure sustainable EPs that are inclusive, aspirational, creative, vibrant, safe, compliant, financially healthy, well-resourced and exceptionally well governed and led.

➤ **Empowering Partnerships**

Working in collaboration with all our local stakeholders and national partners to ensure the best outcomes for all CYP with SEND. Partnership relationships are highly valued at all levels and are supportive of the development of all.

Key Strategic Objectives Overview 20/21 – 22/23

Mission Objective 1 Exceptional Education	Strategic Objective 1.1 - All BSM Education Provisions (EPs) are Good or better	Strategic Objective 1.2 - Quality Assurance is effective at raising standards	Strategic Objective 1.3 - CYP progression pathways lead to successful outcomes
	Strategic Objective 1.4 - Curriculum is meaningful, innovative & engaging	Strategic Objective 1.5 - Safeguarding & Welfare is a key priority for all	

Mission Objective 2 Exceptional People	Strategic Objective 2.1- Recruiting & Retaining the best people	Strategic Objective 2.2 - Committed to raising the professional profile & expertise of our people
	Strategic Objective 2.3 - Prioritising & valuing people's well-being & engagement	

Mission Objective 3	Strategic Objective 3.1- Exceptional Governance drives vision, Strategy & Practice ensuring	Strategic Objective 3.2 - Robust Strategic growth planning where quality is not compromised	Strategic Objective 3.3 - Efficient & effective central support service
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Exceptional Practice	accountability & compliance at all levels	offering value for money
	Strategic Objective 3.4 - Sustainable financial health within the local & national SEND landscape	Strategic Objective 3.5 - Best practice ensures appropriate & innovative learning & work environments

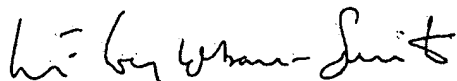
Mission Objective 4 Empowering Partnerships	Strategic Objective 4.1 - Effective community, professional, employer & parent/carers partnerships	Strategic Objective 4.2 - Influencing the National SEND landscape
	Strategic Objective 4.3 - Widening the BSM "reach" beyond our own community	

AUDITOR

Insofar as the trustees are aware:

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

Trustees' report, incorporating a strategic report, was approved by order of the board of trustees, as the company directors, on 8th December 2020 and signed on the board's behalf by:



.....
William F Wyldbore-Smith

Trustee

Date: 8th December 2020

(A company limited by guarantee)

GOVERNANCE STATEMENT FOR THE YEAR ENDED 31 AUGUST 2020

SCOPE OF RESPONSIBILITY

As trustees we acknowledge we have overall responsibility for ensuring that BSM 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.

The board of trustees has delegated the day-to-day responsibility to the CEO, 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 BSM 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

The information on governance included here supplements that described in the Trustees' Report and in the Statement of Trustees' Responsibilities. The board of trustees has formally met 5 times during the year, including the Annual General Meeting. The Board's Strategic Development Meeting scheduled for the 17th March 2020 was cancelled due to the COVID 19 pandemic and resulting lockdown. For the remainder of the year all meetings were held virtually via Skype for Business. Attendance during the year at meetings of the board of trustees was as follows:

BSM Board Meeting Attendance

Trustee	Meetings attended	Out of a possible
Jackie Smith (CEO & Accounting Officer)	5	5
Alexandra Hunt (resigned 09.07.20)	3	3
William Wyldbore-Smith (Chairman)	5	5
Mark Westen	2	5
Kim West	1	5
Alison Thunder	5	5
Lisa Harding (resigned 04.06.20)	3	3
Chris Sims	5	5
Andy Tait	5	5
Michelle Howard (appointed 08.10.19)	3	4
Patrick O'Farrell (appointed 08.10.19)	4	4

Trustees identified the need to evaluate the performance and impact of the Board at their Strategic Development Meeting held on the 25th September 2019 where the Board Development Plan was discussed and agreed. It was agreed that a Working Group would be established to focus on the identified priorities within the Board Development Plan which included carrying out a review of the board's effectiveness/self-review, Trustee and Governor Induction and training, a review of the committee structure and a governor recruitment strategy.

The Board also agreed at their meeting held on the 25th September 2019 to establish a Remuneration and Nominations Committee as a subcommittee of the main board of trustees. The Remuneration and Nominations Committee is Chaired by Alison Thunder who is also the Vice Chair of the Board, and comprised of independent Trustees, William Wyldbore-Smith, Michelle Howard

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and Chris Sims. Meetings are attended by the CEO, Chief Finance Officer (CFO), Director of Education (DoE) and members of the Central Services Senior Management Team and independent advisers, as required and where appropriate.

The first meeting of the Remuneration and Nominations Committee was held on the 20th November 2019 and the committee met a total of 4 times throughout the year. All Independent Trustees have an open invitation to attend all meetings of the Remuneration and Nominations Committee. The Terms of Reference of the Remuneration and Nominations Committee were agreed by the BSM Board at their meeting held on the 10th December 2019. The purpose of the Remuneration and Nominations Committee is to advise the BSM Board on matters relating to BSM's Executive Pay arrangements, structures, succession planning for key members of staff and Trustee and Governor recruitment and recommendations of appointment.

The Audit and Finance committee, Chaired by Andy Tait, continued to meet throughout 2019/2020, with some meetings held via Skype for Business due to the restrictions of the COVID 19 pandemic. At the Board Meeting held on the 10th December 2019 it was agreed that Chris Sims would resign from the Audit and Finance Committee in order to join the Remuneration and Nominations Committee. Patrick O'Farrell was appointed to the Audit and Finance Committee bringing his expertise in Health and Safety which is overseen and monitored by the committee. The Audit and Finance Committee held a total of 6 meetings throughout the year.

The BSM Board agreed at their meeting held on the 13th May 2020 to establish a BSM COVID 19 Strategy Group, comprised of the members of the Audit and Finance Committee, with representation from the Extended Executive Leadership Team and Central Services Senior Management Team. The Group held their first meeting on the 22nd May 2020 and have met fortnightly, or as required, throughout the COVID 19 period.

Attendance at Committee Meetings in the year was as follows:

Audit and Finance Committee Meeting Attendance:

Trustee	Meetings attended	Out of a possible
William Wyldbore-Smith	5	6
Alison Thunder	5	6
Andy Tait (Committee Chair)	6	6
Jackie Smith (CEO & Accounting Officer)	4	6
Chris Sims (resigned from the Committee Jan 20)	1	2
Patrick O'Farrell	4	6

Remuneration and Nominations Committee Meeting Attendance:

Trustee	Meetings attended	Out of a possible
William Wyldbore-Smith	4	4
Alison Thunder	4	4
Chris Sims	4	4
Michelle Howard	3	4
Andy Tait (optional attendee)	1	4

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 where appropriate. The accounting officer for the academy trust has delivered improved value for money during the year by:

Continuing to transfer all academies to a single ordering system with nominated suppliers, through sharing a single process bargaining power can be achieved with external suppliers and discounts obtained for bulk purchasing. This also led to a reduction in administrative costs due to reduced duplication of effort relating to placing and reporting orders.

Progressing the journey to being a cashless organisation through the introduction of multi-pay credit cards issued to teaching staff and identified support staff resulting in a reduction in administration time, accurate transaction logs providing greater analysis of spend and increased control of purchasing.

Due to the ongoing issues with the PFI telephone system at Uplands School And Brimble Hill School, where it wasn't fit for purpose and was faulty, the trust negotiated a financial settlement for the LA and BSM to exit the PFI contract and reallocate funds towards a new BSM telephone system that provided both economic and efficiency savings through all academies being part of a single Cloud based system.

The Trust worked with the DfE recommended Schools Buying Club to secure a BSM wide (excluding PFI schools) Cleaning contract that was fully operational by 1st September 2020. Through using an established outsourced supplier BSM can concentrate on education and delivery. Through using a single supplier for both cleaning and materials the overall cost of cleaning is expected to reduce by 5%.

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 BSM for the period September 2019 to 31st August 2020 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 1st September 2019 to 31 August 2020 and up to the date of approval of the annual report and financial statements. This process is regularly reviewed by the board of trustees.

THE RISK AND CONTROL FRAMEWORK

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

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

The Board of Trustees has considered the need for specific internal audit function and has decided to appoint Cooper Parry as the Internal Assurance Provider for 2019/2020. An internal assurance review was undertaken in July 2020 in accordance with the terms of engagement with Cooper Parry and BSM as agreed by the Board of Trustees. The focus of the review was on the Effectiveness of Governance. The independent assurance reported to the Trustees on the adequacy and effectiveness of Governance operating within the Trust.

On an annual basis, the reviewer reports to the board of trustees, through the Audit and Finance Committee on the operation of the systems of control and on the discharge of the board of trustees' financial responsibilities.

The reviewer has delivered their schedule of work as planned. Governance was deemed as effective with the main recommendation being to create a central services charter to define what the role of the centrally managed services team (Business Function) covered, how costs were allocated across provisions and a mechanism for appealing/ raising issues within the governance structure. Since September 2020 a Central Services Framework covering the above areas and more has been created and shared with all stakeholders. BSM are also reviewing their governance structures with a proposal for the future being presented in in Spring 2021.

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 the internal assurance provider
- the work of the external auditor
- the School Resource and Management Self-Assessment Tool process


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- the work of the executive managers within the academy trust who have responsibility for the development and maintenance of the internal control framework.

Approved by order of the members of the board of trustees on 8th December 2020 and signed on its behalf by:



.....
William F Wyldbore-Smith
Trustee



.....
Jackie Smith, MBE
Accounting Officer

STATEMENT OF REGULARITY, PROPRIETY AND COMPLIANCE

As accounting officer of Brunel SEN Multi Academy Trust I have considered my responsibility to notify the academy trust board of trustees and the Education & Skills Funding Agency (ESFA) of material irregularity, impropriety and non-compliance with terms and conditions of all funding received by the academy trust, under the funding agreement in place between the academy trust 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 2019.

I confirm that I and the academy trust board of trustees are able to identify any material irregular or improper use of all funds by the academy trust, or material non-compliance with the terms and conditions of funding under the academy trust's funding agreement and the Academies Financial Handbook 2019.

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.



.....
Jackie Smith, MBE
Accounting Officer

8th December 2020

Date:

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

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 & 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:

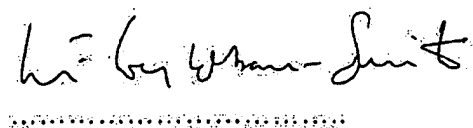
- suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP 2019 and the Academies Accounts Direction 2019 to 2020
- make judgments and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards 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 8th December 2020 and signed on its behalf by:



William F Wyldbore-Smith
Trustee

**Report of the Independent Auditors to the Members of
Brunel SEN Multi Academy Trust**

Opinion

We have audited the financial statements of Brunel SEN Multi Academy Trust (the 'parent academy trust') and its subsidiary (the 'group') for the year ended 31 August 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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) and the Accounts Direction 2019 to 2020 issued by the Education and Skills Funding Agency (ESFA).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent academy trust's affairs as at 31 August 2020 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;
- have been prepared in accordance with the requirements of the Companies Act 2006; and
- have been prepared in accordance with the Charities SORP 2019 and Academies Accounts Direction 2019 to 2020.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's and of the parent academy trust's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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.

Report of the Independent Auditors to the Members of
Brunel SEN Multi Academy Trust

Responsibilities of trustees

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

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


Our 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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Use of our report

This report is made solely to the group's and of the parent academy trust's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the group's and of the parent academy trust's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the group's and of the parent academy trust's members as a body, for our audit work, for this report, or for the opinions we have formed.


Steven Fraser (Senior Statutory Auditor)
for and on behalf of MHA Monahans
Statutory Auditors
38-42 Newport Street
Swindon
Wiltshire
SN1 3DR

Date: 17/12/20

**Independent Reporting Accountant's Assurance Report on Regularity to
Brunel SEN Multi Academy Trust and the Education and Skills Funding Agency**

In accordance with the terms of our engagement and further to the requirements of the Education and Skills Funding Agency (ESFA), as included in the Academies Accounts Direction 2019 to 2020, we have carried out an engagement to obtain limited assurance about whether the expenditure disbursed and income received by Brunel SEN Multi Academy Trust during the period 1 September 2019 to 31 August 2020 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 Brunel SEN Multi Academy Trust and the ESFA in accordance with the terms of our engagement letter. Our work has been undertaken so that we might state to Brunel SEN Multi Academy Trust and the 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 Brunel SEN Multi Academy Trust and the ESFA, for our work, for this report, or for the conclusion we have formed.

Respective responsibilities of Brunel SEN Multi Academy Trust's accounting officer and the reporting accountant

The accounting officer is responsible, under the requirements of Brunel SEN Multi Academy Trust's funding agreement with the Secretary of State for Education and the Academies Financial Handbook, extant from 1 September 2019, 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 2019 to 2020. We report to you whether anything has come to our attention in carrying out our work which suggests that in all material respects, expenditure disbursed and income received during the period 1 September 2019 to 31 August 2020 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 Academies Accounts Direction 2019 to 2020 issued by the 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.

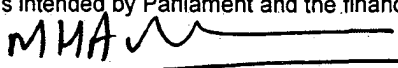
Our engagement includes examination, on a test basis, of evidence relevant to the regularity and propriety of the group's and of the parent academy trust's income and expenditure.

In planning and conducting our work we had due regard to professional guidance, including the Academies Accounts Direction 2019-2020. The work undertaken to draw to our conclusion, includes, but is not limited to:

- Enquiry of senior management and the Academy's Trustees.
- Inspection and review of the accounting records, meeting minutes, prior year regularity report, internal control procedures, management representations and declarations of interest.
- Observation and re-performance of the financial controls.
- Review of the results of the Academy's process of independent checking of financial controls, systems, transactions and risks.
- Consideration of governance issues

Conclusion

In the course of our work, nothing has come to our attention which suggests that in all material respects the expenditure disbursed and income received during the period 1 September 2019 to 31 August 2020 has not been applied to purposes intended by Parliament and the financial transactions do not conform to the authorities which govern them.


MHA Monahans
Chartered Accountants
38-42 Newport Street
Swindon
Wiltshire
SN1 3DR

Date:

17/12/20

Brunel SEN Multi Academy Trust

Consolidated Statement of Financial Activities
for the Year Ended 31 August 2020

				2020	2019
	Notes	Unrestricted funds £'000	Restricted funds £'000	Total funds £'000	Total funds £'000
INCOME AND ENDOWMENTS FROM					
Donations and capital grants	2	6	24	7,786	243
Transfer from Local Authority on conversion		-	-	-	2,204
Charitable activities					
Funding for the academy's educational operations	3	280	9,380	9,660	7,694
Special Post 16 Institution	4	-	1,757	1,757	-
Other trading activities	5	341	1	342	690
Total		627	11,162	19,575	10,831
EXPENDITURE ON					
Charitable activities					
Academy's educational operations	7	514	9,839	10,506	8,635
Special Post 16 Institution	8	-	1,767	1,829	-
Total		514	11,606	12,335	8,635
NET INCOME/(EXPENDITURE)		113	(444)	7,240	2,196
Transfers between funds	22	(78)	(50)	-	-
Other recognised gains/(losses)					
Actuarial gains/(losses) on defined benefit schemes		-	(490)	(490)	(1,149)
Net movement in funds		35	(984)	6,750	1,047
RECONCILIATION OF FUNDS					
Total funds brought forward		483	(2,517)	592	(455)
TOTAL FUNDS CARRIED FORWARD		518	(3,501)	7,342	592

The notes form part of these financial statements.

Registered company number:

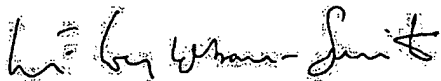
10074054
(England and Wales)

Brunel SEN Multi Academy Trust

Consolidated Balance Sheet
31 August 2020

	Notes	2020 £'000	2019 £'000
FIXED ASSETS			
Intangible assets	14	10	9
Tangible assets	15	10,277	2,580
		10,287	2,589
CURRENT ASSETS			
Debtors	16	750	366
Cash at bank and in hand		1,316	767
		2,066	1,133
CREDITORS			
Amounts falling due within one year	17	(765)	(387)
NET CURRENT ASSETS		1,301	746
TOTAL ASSETS LESS CURRENT LIABILITIES		11,588	3,335
PROVISIONS FOR LIABILITIES	19	(75)	-
PENSION LIABILITY	23	(4,171)	(2,743)
NET ASSETS		7,342	592
FUNDS	22		
Restricted funds:			
Fixed asset fund		10,325	2,626
Restricted income fund		670	226
Pension liability		(4,171)	(2,743)
Total restricted funds		6,824	109
Unrestricted funds		518	483
TOTAL FUNDS		7,342	592

The financial statements were approved by the Board of Trustees and authorised for issue on 8th December 2020 and were signed on its behalf by:



W. Wyldbore-Smith - Trustee

The notes form part of these financial statements

Registered company number:
10074054
(England & Wales)

Brunel SEN Multi Academy Trust

Parent Balance Sheet
31 August 2020

	Notes	2020 £'000	2019 £'000
FIXED ASSETS			
Intangible assets	14	10	9
Tangible assets	15	10,040	2,580
		10,050	2,589
CURRENT ASSETS			
Debtors	16	812	366
Cash at bank and in hand		851	767
		1,663	1,133
CREDITORS			
Amounts falling due within one year	17	(533)	(387)
NET CURRENT ASSETS		1,130	746
TOTAL ASSETS LESS CURRENT LIABILITIES		11,180	3,335
PROVISIONS FOR LIABILITIES	19	(75)	-
PENSION LIABILITY	23	(4,123)	(2,743)
NET ASSETS		6,982	592
FUNDS	22		
Restricted funds			
Fixed asset fund		10,088	2,626
Restricted income fund		499	266
Pension liability		(4,123)	(2,743)
Total restricted funds		6,464	109
Unrestricted funds		518	483
TOTAL FUNDS		6,982	592

The financial statements were approved by the Board of Trustees and authorised for issue on 8th December 2020 and were signed on its behalf by:



W. Wyldbore-Smith - Trustee

Brunel SEN Multi Academy Trust

Consolidated Cash Flow Statement
for the Year Ended 31 August 2020

	Notes	2020 £'000	2019 £'000
Cash flows from operating activities			
Cash generated from operations	26	892	566
Interest paid		(59)	(38)
Net cash provided by operating activities		833	528
Cash flows from investing activities			
Purchase of intangible fixed assets		(6)	-
Purchase of tangible fixed assets		(272)	(272)
Capital grants from DfE/EFA		101	129
Sale of tangible fixed assets		-	10
Non cash assets transferred from UET		(107)	-
Net cash used in investing activities		(284)	(133)
Cash transferred on conversion to an academy		-	109
Change in cash and cash equivalents in the reporting period		549	504
Cash and cash equivalents at the beginning of the reporting period		767	263
Cash and cash equivalents at the end of the reporting period		1,316	767

Brunei SEN Multi Academy Trust

Parent Cash Flow Statement
for the Year Ended 31 August 2020

	Notes	2020 £'000	2019 £'000
Cash flows from operating activities			
Cash generated from operations	26	318	566
Interest paid		(59)	(38)
Net cash provided by operating activities		<u>259</u>	<u>528</u>
Cash flows from investing activities			
Purchase of intangible fixed assets		(6)	-
Purchase of tangible fixed assets		(227)	(272)
Capital grants from DfE/EFA		58	129
Sale of tangible fixed assets		<u>-</u>	<u>10</u>
Net cash used in investing activities		<u>(175)</u>	<u>(133)</u>
Cash transferred on conversion to an academy		<u>-</u>	<u>109</u>
Change in cash and cash equivalents in the reporting period		84	504
Cash and cash equivalents at the beginning of the reporting period		<u>767</u>	<u>263</u>
Cash and cash equivalents at the end of the reporting period		<u><u>851</u></u>	<u><u>767</u></u>

Brunel SEN Multi Academy Trust

Notes to the Financial Statements **for the Year Ended 31 August 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Academies Accounts Direction 2019 to 2020 issued by the ESFA, the Charities Act 2011 and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Brunel SEN Multi Academy Trust meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling which is the functional currency of the academy and rounded to the nearest thousand pound.

General information

Brunel SEN Multi Academy Trust is a company limited by guarantee, without share capital, incorporated in England and Wales. The registered office address can be found in the Trustees' Report.

Group financial statements

The financial statements consolidate the results of the academy trust and its wholly-owned subsidiary companies on a line by line basis. A separate Statement of Financial Activities and Income and Expenditure account for the academy trust has not been presented because the academy trust has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

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 company 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 and have concluded that the academy trust has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the academy trust's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received 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.

General Annual Grant is recognised in full in the Statement of Financial Activities in the year for which it is receivable and any abatement in respect of the period is deducted from income and recognised as a liability.

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

The academy trust is benefiting from the ESFA's Free School Building Programme. The funding for the programme is not recognised as a capital grant until there is unconditional entitlement from costs being incurred, and the development occurring on a site where the academy trust controls (through ownership, lease or licence) the site where the development is occurring. The expenditure is capitalised in assets under construction until the project is complete.

Donations

Donations are recognised on a receivable basis (where there are no performance related conditions), where it is probable that the income will be received and the amount can be measured reliably.

Brunel SEN Multi Academy Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

1. ACCOUNTING POLICIES - continued

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 excluded from the statement of financial activities as the trust does not have control over the charitable application of the funds. The 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 28.

Other income

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

Donated goods, facilities and services

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

Where material, donated goods and services are recognised as income when the academy has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the academy of the item is probable and that economic benefit can be measured reliably. On receipt, where material, donated goods and services are recognised on the basis of the value of the gift to the academy which is the amount the academy would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Transfer on conversion

Where assets and liabilities are received by the academy trust on conversion to an academy, the transferred assets are measured at fair value and recognised in the balance sheet at the point when the risks and rewards of ownership pass to the academy trust. An equal amount of income is recognised as transfer on conversion within Donations and capital grant income to the net assets received.

The leasehold land and buildings (being the school building) of The Chalet School was transferred to the academy on a 125 year lease from Swindon Borough Council. The property has been included at depreciated replacement cost. Other assets on transfer have been valued at fair value.

Donated fixed assets

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 a corresponding amount is included in the appropriate fixed asset category and depreciated over the useful economic life in accordance with the charity's accounting policies.

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

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

All resources expended are inclusive of irrecoverable VAT.

Leased assets

Rentals under operating leases are charged on a straight line basis over the lease term.

Brunel SEN Multi Academy Trust

Notes to the Financial Statements - continued **for the Year Ended 31 August 2020**

1. ACCOUNTING POLICIES - continued

Intangible fixed assets

Intangible assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably. Intangible assets are initially recognised at cost and are subsequently measured at cost net of amortisation and any provision for impairment.

Amortisation is provided on intangible fixed assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life as follows:

Purchased computer software: 3 years

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 long leasehold land and assets under construction, at rates calculated to write off the cost of each asset on a straight-line basis/reducing balance over its expected useful lives. Where an asset comprises of two or more components which have substantially different lives each component is depreciated separately over its useful economic life. The expected useful lives are as follows:

Long leasehold	-	15 to 100 years straight line
Short leasehold	-	9 to 20 years straight line
Property improvements	-	10 to 30 years straight line
Motor vehicles	-	25% reducing balance
Furniture and equipment	-	5 years straight line
Computer equipment	-	3 years straight line

Assets in the course of construction are included at cost. Depreciation on these assets is not charged until they are brought into use and reclassified to freehold or leasehold land and buildings.

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.

The academy trust occupies premises (Uplands School and Brimble Hill Special School) which are subject to a private finance initiative (PFI) contract with a third party, private sector contractor. The PFI is held by the local authority, not the academy trust. As such the site is not recognised as an asset of the academy. The revenue payments for service are included within the Statement of Financial Activities.

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 trust anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions

Provisions are recognised when the academy trust 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 charitable activities.

Taxation

The academy trust is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Brunel SEN Multi Academy Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

1. ACCOUNTING POLICIES - continued

Taxation

Accordingly, the academy trust 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.

Financial Instruments

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

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments. Amounts due to the charity's wholly owned subsidiary are held at face value less any impairment.

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

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument. Amounts due to charity's wholly owned subsidiary are held at face value less any impairment.

Redundancy/ termination payments

Termination benefits are measured at the best estimate of the expenditure required to settle the obligation at the reporting date. If the expected settlement date of the termination payments is 12 months or more after making the provision and the effect would be material, the present value of the obligation is calculated using an appropriate discount rate.

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 funders where the asset acquired or created is held for a specific purpose.

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

Critical accounting judgements and key sources of estimation uncertainty

Estimates and judgements 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

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

The present value of the Local Government Pension Scheme defined benefit liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost (income) for pensions include the discount rate. Any changes in these assumptions, which are disclosed in note 23, 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 2016 has been used by the actuary in valuing the pensions liability at 31 August 2020. Any differences between the figures derived from the roll forward approach and a full actuarial valuation would impact on the carrying amount of the pension liability.

Critical areas of judgement

There are no critical areas of judgement.

Brunel SEN Multi Academy Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

2. DONATIONS AND CAPITAL GRANTS

	Unrestricted funds £'000	Restricted funds £'000	2020 Total funds £'000	2019 Total funds £'000
Donations	6	1	7	15
Grants	-	142	142	164
Transfer in from UET	-	278	278	-
Donated assets, services and facilities	-	7,389	7,389	64
	<u>6</u>	<u>7,810</u>	<u>7,816</u>	<u>243</u>

Grants received included in the above are as follows:

	2020 £'000	2019 £'000
Free School ICT grant	32	65
DfE Group capital grant	69	64
Other capital grants	41	35
	<u>142</u>	<u>164</u>

3. FUNDING FOR THE ACADEMY'S EDUCATIONAL OPERATIONS

	Unrestricted funds £'000	Restricted funds £'000	2020 Total funds £'000	2019 Total funds £'000
Grants	-	9,380	9,380	7,582
Catering income - students	22	-	22	23
Nursery	258	-	258	89
	<u>280</u>	<u>9,380</u>	<u>9,660</u>	<u>7,694</u>

An analysis of grants received is given below:

	Unrestricted funds £'000	Restricted funds £'000	2020 Total funds £'000	2019 Total funds £'000
DfE/ESFA revenue grant				
General Annual Grant (GAG)	-	3,096	3,096	2,906
Other DfE Group grants	-	416	416	255
	-	3,512	3,512	3,161
Other government grant				
Special educational needs (including SEN outreach and support services)	-	5,740	5,740	4,417
Local authority grants	-	29	29	4
	-	5,769	5,769	4,421
Exceptional government funding				
Coronavirus Job Retention Scheme grant	-	13	13	-
Coronavirus exceptional support	-	86	86	-
	-	99	99	-
	-	<u>9,380</u>	<u>9,380</u>	<u>7,582</u>

The academy trust has been eligible to claim additional funding in year from government support schemes in response to the coronavirus outbreak. The funding received is shown above under 'exceptional government funding'.

- The academy furloughed some of its BASIS staff under the government's CJRS. The funding received of £13,000 relates to staff costs in respect of 7 staff which are included within note 10 below as appropriate.

- The funding received for coronavirus exceptional support covers £86,000 of free school meals, PPE and additional cleaning costs. These costs are included in notes 6 and 7 below as appropriate.

Brunel SEN Multi Academy Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

4. FUNDING FOR THE SPECIAL POST 16 INSTITUTION

	Unrestricted funds £'000	Restricted funds £'000	2020 Total funds £'000	2019 Total funds £'000
Grants	-	1,756	1,756	-
	-	1,756	1,756	-

An analysis of grants received is given below:

	Unrestricted funds £'000	Restricted funds £'000	2020 Total funds £'000	2019 Total funds £'000
DfE/ESFA revenue grant				
Programme Funding, High Needs Student Funding and Student Financial Support Funding	-	766	766	-
Other government grant				
Special educational needs Local authority grants	-	986	986	-
	-	4	4	-
	-	990	990	-
	-	1,756	1,756	-

5. OTHER TRADING ACTIVITIES

	Unrestricted funds £'000	Restricted funds £'000	2020 Total funds £'000	2019 Total funds £'000
VAT provision	(75)	-	(75)	-
Hire of facilities	-	-	-	1
UET support services	55	-	55	298
ARC packages	328	-	328	298
Other income	33	1	34	93
	341	1	342	690

6. EXPENDITURE

	Non-pay expenditure			2020	2019
	Staff costs £'000	Premises £'000	Other costs £'000	Total £'000	Total £'000
Charitable activities					
Academy's educational operations					
Direct costs	7,079	-	637	7,716	6,469
Allocated support costs	2,227	336	227	2,790	2,166
	9,306	336	864	10,506	8,635
Charitable activities					
Special Post 16 Institution					
Direct costs	933	-	240	1,173	-
Allocated support costs	96	168	392	656	-
	1,029	168	632	1,829	-

Brunel SEN Multi Academy Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

6. EXPENDITURE - continued

Net income/(expenditure) is stated after charging/(crediting):

	2020 £'000	2019 £'000
Auditors' remuneration	37	21
Auditor's remuneration - Other non-audit services	4	3
Depreciation - owned assets	209	100
Surplus on disposal of fixed assets	-	(6)
Computer software amortisation	5	5
Operating lease payments - PFI charges	50	96
Operating lease payments - rent	25	2
Operating lease payments - other	<u>5</u>	<u>5</u>

7. CHARITABLE ACTIVITIES - ACADEMY'S EDUCATIONAL OPERATIONS

	Unrestricted funds £'000	Restricted funds £'000	2020 Total funds £'000	2019 Total funds £'000
Direct costs	729	6,987	7,716	6,469
Support costs	102	3,005	3,107	2,166
Support costs allocated to Special Post 16 Institution	(317)	-	(317)	-
	<u>514</u>	<u>9,992</u>	<u>10,506</u>	<u>8,635</u>

Analysis of support costs

	2020 Total £'000	2019 Total £'000
Support staff costs	2,227	1,435
Depreciation	11	(4)
Technology costs	76	76
Premises costs	336	364
Legal costs - other	10	-
Other support costs	416	268
Governance costs	<u>31</u>	<u>24</u>
	3,107	2,166
Allocated to Special Post 16 Institution	<u>(317)</u>	-
Total support costs	<u>2,790</u>	<u>2,166</u>

8. CHARITABLE ACTIVITIES - SPECIAL POST 16 INSTITUTION

	Unrestricted funds £'000	Restricted funds £'000	2020 Total funds £'000	2019 Total funds £'000
Direct costs	-	1,173	1,173	-
Support costs	<u>-</u>	<u>655</u>	<u>655</u>	<u>-</u>
	<u>-</u>	<u>1,829</u>	<u>1,829</u>	<u>-</u>

Brunel SEN Multi Academy Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

8. CHARITABLE ACTIVITIES – SPECIAL POST 16 INSTITUTION - continued

	2020 Total £'000	2019 Total £'000
Analysis of support costs		
Support staff costs	96	-
Depreciation	-	-
Technology costs	9	-
Premises costs	168	-
Legal costs - other	4	-
Other support costs	369	-
Governance costs	10	-
Total support costs	655	-

9. TRUSTEES' REMUNERATION AND BENEFITS

One or more trustees have been paid remuneration or has received other benefits from an employment with the academy trust. The principal and other staff trustees only receive remuneration in respect of services they provide undertaking the roles of principal and staff members under their contracts of employment, and not in respect of their role as trustees.

The value of trustees' remuneration was as follows:

J. Smith (chief executive and trustee)

Remuneration: £100,000 - £110,000 (2019: £100,000 - £105,000)

Employer's pension contributions: £25,000 - £30,000 (2019: £10,000 - £15,000)

Trustees' expenses

During the period ended 31 August 2020, travel and subsistence expenses totalling £nil (2019: £991) were reimbursed or paid directly to (2019: one) trustees.

Other related party transactions involving the trustees are set out in note 25.

Brunel SEN Multi Academy Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

10. STAFF COSTS

	2020	2019
	£'000	£'000
Wages and salaries	7,461	5,428
Social security costs	487	407
Operating costs of defined benefit pension schemes	2,336	1,367
Apprenticeship levy	16	26
	<u>10,300</u>	<u>7,228</u>
Supply teacher costs	35	70
Compensation payments	-	41
Secondment income	-	(67)
	<u>10,335</u>	<u>7,272</u>

The average number of persons (including senior management team) employed by the charitable company during the year was as follows:

	2020	2019
Teachers	61	47
Administration and support	363	273
Management	19	12
	<u>443</u>	<u>332</u>

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

	2020	2019
£60,001 - £70,000	3	1
£70,001 - £80,000	2	1
£80,001 - £90,000	-	1
£100,001 - £110,000	1	1
	<u>6</u>	<u>4</u>

The full-time equivalent number of persons employed by the Academy during the year was:

	2020	2019
	Number	Number
Teachers	53	38
Administration and support	231	137
Management	19	10
	<u>303</u>	<u>185</u>

Severance payments include a non-statutory/non-contractual settlement payments totalling £Nil (2019: £41,000). Individually, the payments were: Nil (2019: £7,000, 15,000, 19,000).

Key management personnel

The key management personnel of the academy trust comprise the trustees and the Executive Leadership Team as listed on page 6. The total amount of employee benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the academy trust was £329,000 (2019: £221,000).

Brunel SEN Multi Academy Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

11. TRUSTEES' AND OFFICERS' INSURANCE

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £'000	Restricted funds £'000	Fixed asset fund £'000	Total funds £'000
INCOME AND ENDOWMENTS FROM				
Donations and capital grants	15	-	228	243
Transfer from Local Authority on conversion	109	(146)	2,241	2,204
Charitable activities				
Funding for the academy's educational operations	112	7,582	-	7,694
Other trading activities	690	-	-	690
Total	926	7,436	2,469	10,831
EXPENDITURE ON				
Charitable activities				
Academy's educational operations	736	7,787	112	8,635
Total	736	7,787	112	8,635
NET INCOME/(EXPENDITURE)	190	(351)	2,357	2,196
Transfers between funds	(17)	(65)	82	
Other recognised gains/(losses)				
Actuarial gains/(losses) on defined benefit schemes	-	(1,149)	-	(1,149)
Net movement in funds	173	(1,565)	2,439	1,047
RECONCILIATION OF FUNDS				
Total funds brought forward				
As previously reported	310	(1,027)	187	(530)
Prior year adjustment	-	75	-	75
As restated	310	(952)	187	(455)
TOTAL FUNDS CARRIED FORWARD	483	(2,517)	2,626	592

Brunel SEN Multi Academy Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

13. CENTRAL SERVICES

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

- Financial services
- Human resources
- ICT
- Governance
- Facilities management
- Strategic leadership

The trust charges for these 'generic' services on 8.1% (2019: 6.25%) of estimated income (at March 2020). The trust also applies bespoke charges to individual provisions where additional support is required e.g. facilities management, leadership development and school improvement, the basis for these charges is based upon staff time and/or full costs recovery if external consultants are brought in to deliver the support. Separate charges were made to Churchward school as part of the start-up grant received from DfE in September 2018 with the charge for the central support team being £34,000 (2019: £25,000) for the year. During the year ended 31 August 2020 the charge was £1,413,000 (2019: £692,000).

The actual amounts charged during the year were as follows:

	2020 £'000	2019 £'000
Uplands School	324	280
Brimble Hill Special School	345	196
Churchward School	182	66
The Chalet School	125	82
BASIS	120	68
Brunel Education	317	-
	<u>1,413</u>	<u>692</u>

14. INTANGIBLE FIXED ASSETS

Group and parent

	Computer software £'000
COST	
At 1 September 2019	14
Additions	6
	<u>20</u>
At 31 August 2020	<u>20</u>
AMORTISATION	
At 1 September 2019	5
Charge for year	5
	<u>10</u>
At 31 August 2020	<u>10</u>
NET BOOK VALUE	
At 31 August 2020	<u>10</u>
At 31 August 2019	<u>9</u>

Brunel SEN Multi Academy Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

15. TANGIBLE FIXED ASSETS
Group

	Short leasehold £'000	Long leasehold £'000	Improvement to property £'000
COST			
At 1 September 2019	-	2,207	87
Additions	11	-	42
Acquisition	-	7,379	-
Transfer in from UET	146	-	-
At 31 August 2020	157	9,586	129
DEPRECIATION			
At 1 September 2019	-	17	-
Charge for year	29	23	6
At 31 August 2020	29	40	6
NET BOOK VALUE			
At 31 August 2020	128	9,546	123
At 31 August 2019	-	2,190	87

	Furniture and equipment £'000	Motor vehicles £'000	Computer equipment £'000	Totals £'000
COST				
At 1 September 2019	86	149	154	2,683
Additions	83	11	125	272
Acquisition	-	-	-	7,379
Transfer in from UET	27	52	30	255
At 31 August 2020	196	212	309	10,589
DEPRECIATION				
At 1 September 2019	12	32	42	103
Charge for year	32	42	77	209
At 31 August 2020	44	74	119	312
NET BOOK VALUE				
At 31 August 2020	152	138	190	10,277
At 31 August 2019	74	117	112	2,580

The academy trust's transactions relating to land and buildings included the acquisition of the 125 year lease on Churchward School donated under the ESFA free school building program at a value of £6,179,000 for the building and £1,200,000 for the land.
Included in long leasehold is land of £1,943,000 (2019: £743,000) which is not depreciated.

Brunel SEN Multi Academy Trust

Notes to the Financial Statements -- continued
for the Year Ended 31 August 2020

15. TANGIBLE FIXED ASSETS

Parent	Long leasehold £'000	Improvements to property £'000	Furniture and equipment £'000
COST			
At 1 September 2019	2,207	87	86
Additions	-	42	69
Acquisitions	7,379	-	-
At 31 August 2020	9,586	129	155
DEPRECIATION			
At 1 September 2019	17	-	12
Charge for year	23	6	25
At 31 August 2020	40	6	37
NET BOOK VALUE			
At 31 August 2020	9,546	123	118
At 31 August 2019	2,190	87	74
	Motor vehicles £'000	Computer equipment £'000	Totals £'000
COST			
At 1 September 2019	149	154	2,683
Additions	11	105	227
Acquisitions	-	-	7,379
At 31 August 2020	160	259	10,289
DEPRECIATION			
At 1 September 2019	32	42	103
Charge for year	29	63	146
At 31 August 2020	61	105	249
NET BOOK VALUE			
At 31 August 2020	99	154	10,040
At 31 August 2019	117	112	2,580

The academy trust's transactions relating to land and buildings included the acquisition of the 125 year lease on Churchward School donated under the ESFA free school building program at a value of £6,179,000 for the building and £1,200,000 for the land.

Included in long leasehold is land of £1,943,000 (2019: £743,000) which is not depreciated.

Brunel SEN Multi Academy Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Group	2020 £'000	2019 £'000
Trade debtors	148	83
Other debtors	88	-
VAT	35	35
Prepayments and accrued income	479	248
	<u>750</u>	<u>366</u>
Parent	2020	2019
	£'000	£'000
Trade debtors	128	83
Amounts owed by group undertakings	246	-
VAT	35	35
Prepayments and accrued income	403	248
	<u>812</u>	<u>366</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Group	2020 £'000	2019 £'000
Trade creditors	274	144
Social security and other taxes	130	118
Other creditors	21	5
Accruals and deferred income	340	120
	<u>765</u>	<u>387</u>

Deferred income

	£'000
Deferred Income at 1 September 2019	59
Resources deferred in the year	159
Amounts released from previous years	(59)
Deferred Income at 31 August 2020	<u>159</u>

At the balance sheet date the academy trust and Special Post 16 Institution were holding funds received in advance for the 20/21 school year.

Parent

	2020 £'000	2019 £'000
Trade creditors	198	144
Social security and other taxes	117	118
Other creditors	4	5
Accruals and deferred income	214	120
	<u>533</u>	<u>387</u>

Deferred income

	£'000
Deferred Income at 1 September 2019	59
Resources deferred in the year	52
Amounts released from previous years	(59)
Deferred Income at 31 August 2020	<u>52</u>

At the balance sheet date the academy trust was holding funds received in advance for the 20/21 school year.

Brunel SEN Multi Academy Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

18. LEASING AGREEMENTS

Group and parent

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2020	2019
	£'000	£'000
Within one year	216	174
Between one and five years	769	696
In more than five years	<u>1,199</u>	<u>1,344</u>
	<u>2,184</u>	<u>2,214</u>

Uplands School and Brimble School occupy buildings that are subject to a PFI agreement. The amount included in operating lease commitments above is the projected revenue payment for future years. The agreement will expire in 2032 and each annual payment is subject to inflationary increases.

19. PROVISIONS FOR LIABILITIES

Group and parent

	2020	2019
	£'000	£'000
Provisions	<u>75</u>	<u>—</u>
		£'000
At 1 September 2019		—
Addition		<u>75</u>
At 31 August 2020		<u>75</u>

Following a review of the VAT status of the academy trust, it has been determined that the academy trust has under-declared Output VAT to HMRC. The amount has been estimated at £75,000.

Brunel SEN Multi Academy Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

20. MEMBERS' LIABILITY

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

21. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Group				2020
	Unrestricted funds	Restricted funds	Fixed asset fund	Total funds
	£'000	£'000	£'000	£'000
Fixed assets	-	-	10,287	10,287
Current assets	518	1,510	38	2,066
Current liabilities	-	(765)	-	(765)
Provision for liabilities	-	(75)	-	(75)
Pension liability	-	(4,171)	-	(4,171)
	<u>518</u>	<u>(3,501)</u>	<u>10,325</u>	<u>7,342</u>

Comparative information in respect of the preceeding period is as follows:

				2019
	Unrestricted funds	Restricted funds	Fixed asset fund	Total funds
	£'000	£'000	£'000	£'000
Fixed assets	-	-	2,589	2,589
Current assets	483	613	37	1,133
Current liabilities	-	(387)	-	(387)
Pension liability	-	(2,743)	-	(2,743)
	<u>483</u>	<u>(2,517)</u>	<u>2,626</u>	<u>592</u>

Parent

				2020
	Unrestricted funds	Restricted funds	Fixed asset fund	Total funds
	£'000	£'000	£'000	£'000
Fixed assets	-	-	10,050	10,050
Current assets	518	1,107	38	1,663
Current liabilities	-	(533)	-	(533)
Provision for liabilities	-	(75)	-	(75)
Pension liability	-	(4,123)	-	(4,123)
	<u>518</u>	<u>(3,624)</u>	<u>10,088</u>	<u>6,982</u>

Comparative information in respect of the preceeding period is as follows:

				2019
	Unrestricted funds	Restricted funds	Fixed asset fund	Total funds
	£'000	£'000	£'000	£'000
Fixed assets	-	-	2,589	2,589
Current assets	483	613	37	1,133
Current liabilities	-	(387)	-	(387)
Pension liability	-	(2,743)	-	(2,743)
	<u>483</u>	<u>(2,517)</u>	<u>2,626</u>	<u>592</u>

Brunel SEN Multi Academy Trust
Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

22. MOVEMENT IN FUNDS
Group

	At 1.9.19 £'000	Net movement in funds £'000	Transfers between funds £'000	At 31.8.20 £'000
Unrestricted funds				
Unrestricted	483	113	(78)	518
Restricted funds				
Other government grants	-	-	-	-
Other DfE group grants	61	(30)	-	31
General Annual Grant (GAG)	148	349	(49)	448
DfE group capital grants	108	54	-	162
Fixed assets on conversion	2,344	(68)	-	2,276
Pupil premium	4	4	-	8
Fixed assets purchased from unrestricted funds	15	(7)	42	50
Other restricted income	13	(1)	-	12
Pension reserve	(2,743)	(1,428)	-	(4,171)
Other capital grants and donated fixed assets	97	39	-	136
Fixed assets purchased from GAG	62	(24)	85	123
Restricted donations - Brunel Education Programme Funding, High Needs Student Funding and Student Financial Support Funding	-	173	(2)	171
Fixed asset on transfer from UET	-	(1)	1	-
Fixed assets from ESFA revenue funding	-	198	-	198
Free school building program	-	-	1	1
	<u>7,379</u>	<u>7,379</u>	<u>-</u>	<u>7,379</u>
	<u>109</u>	<u>6,637</u>	<u>78</u>	<u>6,824</u>
TOTAL FUNDS	<u>592</u>	<u>6,750</u>	<u>-</u>	<u>7,342</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £'000	Resources expended £'000	Gains and losses £'000	Movement in funds £'000
Unrestricted funds				
Unrestricted	627	(514)	-	113
Restricted funds				
Other government grants	6,859	(6,859)	-	-
Other DfE group grants	294	(324)	-	(30)
General Annual Grant (GAG)	3,096	(2,747)	-	349
DfE group capital grants	101	(47)	-	54
Fixed assets on conversion	-	(68)	-	(68)
Pupil premium	122	(118)	-	4
Fixed assets purchased from unrestricted funds	-	(7)	-	(7)
Other restricted income	-	(1)	-	(1)
Pension reserve	(147)	(791)	(490)	(1,428)
Other capital grants and donated fixed assets	51	(12)	-	39
Fixed assets purchased from GAG	-	(24)	-	(24)
Restricted donations - Brunel Education Programme Funding, High Needs Student Funding and Student Financial Support Funding	172	1	-	173
Fixed asset on transfer from UET	766	(767)	-	(1)
Fixed assets from ESFA revenue funding	255	(57)	-	198
Free school building program	<u>7,379</u>	<u>-</u>	<u>-</u>	<u>7,379</u>
	<u>18,948</u>	<u>(11,821)</u>	<u>(490)</u>	<u>6,637</u>
TOTAL FUNDS	<u>19,575</u>	<u>(12,335)</u>	<u>(490)</u>	<u>6,750</u>

Brunel SEN Multi Academy Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2020**

22. MOVEMENT IN FUNDS - continued
Group
Comparatives for movement in funds

	At 1.9.18 £'000	Prior year adjustment £'000	Net movement in funds £'000	Transfers between funds £'000	At 31.8.19 £'000
Unrestricted funds					
Unrestricted	310	-	190	(17)	483
Restricted funds					
Other DfE group grants	58	-	3	-	61
General Annual Grant (GAG)	-	75	138	(65)	148
DfE group capital grants	9	-	99	-	108
Fixed assets on conversion	178	-	2,166	-	2,344
Pupil premium	-	-	4	-	4
Fixed assets purchased from unrestricted funds	-	-	(2)	17	15
Other restricted income	37	-	(24)	-	13
Pension reserve	(1,122)	-	(1,621)	-	(2,743)
Other capital grants and donated fixed assets	-	-	97	-	97
Fixed assets purchased from GAG	-	-	(3)	65	62
	<u>(840)</u>	<u>75</u>	<u>857</u>	<u>17</u>	<u>109</u>
TOTAL FUNDS	<u>(530)</u>	<u>75</u>	<u>1,047</u>	<u>-</u>	<u>592</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £'000	Resources expended £'000	Gains and losses £'000	Movement in funds £'000
Unrestricted funds				
Unrestricted	926	(736)	-	190
Restricted funds				
Other government grants	4,421	(4,421)	-	-
Other DfE group grants	149	(146)	-	3
General Annual Grant (GAG)	2,906	(2,768)	-	138
DfE group capital grants	129	(30)	-	99
Fixed assets on conversion	2,241	(75)	-	2,166
Pupil premium	106	(102)	-	4
Fixed assets purchased from unrestricted funds	-	(2)	-	(2)
Other restricted income	-	(24)	-	(24)
Pension reserve	(146)	(326)	(1,149)	(1,621)
Other capital grants and donated fixed assets	99	(2)	-	97
Fixed assets purchased from GAG	-	(3)	-	(3)
	<u>9,905</u>	<u>(7,899)</u>	<u>(1,149)</u>	<u>857</u>
TOTAL FUNDS	<u>10,831</u>	<u>(8,635)</u>	<u>(1,149)</u>	<u>1,047</u>

Brunel SEN Multi Academy Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2020**

22. MOVEMENT IN FUNDS - continued

Parent

	At 1.9.19 £'000	Net movement in funds £'000	Transfers between funds £'000	At 31.8.20 £'000
Unrestricted funds				
Unrestricted	483	113	(78)	518
Restricted funds				
Other DfE group grants	61	(30)	-	31
General Annual Grant (GAG)	148	349	(49)	448
DfE group capital grants	108	16	-	124
Fixed assets on conversion	2,344	(68)	-	2,276
Pupil premium	4	4	-	8
Fixed assets purchased from unrestricted funds	15	(7)	42	50
Other restricted income	13	(1)	-	12
Pension reserve	(2,743)	(1,380)	-	(4,123)
Other capital grants and donated fixed assets	97	39	-	136
Fixed assets purchased from GAG	62	(24)	85	123
ESFA free school building program	-	7,379	-	7,379
	<u>109</u>	<u>6,277</u>	<u>78</u>	<u>6,464</u>
TOTAL FUNDS	<u>592</u>	<u>6,390</u>	<u>-</u>	<u>6,982</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £'000	Resources expended £'000	Gains and losses £'000	Movement in funds £'000
Unrestricted funds				
Unrestricted	944	(831)	-	113
Restricted funds				
Other government grants	5,868	(5,868)	-	-
Other DfE group grants	294	(324)	-	(30)
General Annual Grant (GAG)	3,096	(2,747)	-	349
DfE group capital grants	58	(42)	-	16
Fixed assets on conversion	-	(68)	-	(68)
Pupil premium	122	(118)	-	4
Fixed assets purchased from unrestricted funds	-	(7)	-	(7)
Other restricted income	-	(1)	-	(1)
Pension reserve	-	(780)	(600)	(1,380)
Other capital grants and donated fixed assets	51	(12)	-	39
Fixed assets purchased from GAG	-	(24)	-	(24)
ESFA free school building program	<u>7,379</u>	<u>-</u>	<u>-</u>	<u>7,379</u>
	<u>16,868</u>	<u>(9,991)</u>	<u>(600)</u>	<u>6,277</u>
TOTAL FUNDS	<u>17,812</u>	<u>(10,822)</u>	<u>(600)</u>	<u>6,390</u>

Brunel SEN Multi Academy Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

22. MOVEMENT IN FUNDS - continued
Parent

Comparatives for movement in funds

	At 1.9.18 £'000	Prior year adjustment £'000	Net movement in funds £'000	Transfers between funds £'000	At 31.8.19 £'000
Unrestricted funds					
Unrestricted	310	-	190	(17)	483
Restricted funds					
Other DfE group grants	58	-	3	-	61
General Annual Grant (GAG)	-	75	138	(65)	148
DfE group capital grants	9	-	99	-	108
Fixed assets on conversion	178	-	2,166	-	2,344
Pupil premium	-	-	4	-	4
Fixed assets purchased from unrestricted funds	-	-	(2)	17	15
Other restricted income	37	-	(24)	-	13
Pension reserve	(1,122)	-	(1,621)	-	(2,743)
Other capital grants and donated fixed assets	-	-	97	-	97
Fixed assets purchased from GAG	-	-	(3)	65	62
	<u>(840)</u>	<u>75</u>	<u>857</u>	<u>17</u>	<u>109</u>
TOTAL FUNDS	<u>(530)</u>	<u>75</u>	<u>1,047</u>	<u>-</u>	<u>592</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £'000	Resources expended £'000	Gains and losses £'000	Movement in funds £'000
Unrestricted funds				
Unrestricted	926	(736)	-	190
Restricted funds:				
Other government grants	4,421	(4,421)	-	-
Other DfE group grants	149	(146)	-	3
General Annual Grant (GAG)	2,906	(2,768)	-	138
DfE group capital grants	129	(30)	-	99
Fixed assets on conversion	2,241	(75)	-	2,166
Pupil premium	106	(102)	-	4
Fixed assets purchased from unrestricted funds	-	(2)	-	(2)
Other restricted income	-	(24)	-	(24)
Pension reserve	(146)	(326)	(1,149)	(1,621)
Other capital grants and donated fixed assets	99	(2)	-	97
Fixed assets purchased from GAG	-	(3)	-	(3)
	<u>9,905</u>	<u>(7,899)</u>	<u>(1,149)</u>	<u>857</u>
TOTAL FUNDS	<u>10,831</u>	<u>(8,635)</u>	<u>(1,149)</u>	<u>1,047</u>

Brunel SEN Multi Academy Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

22. MOVEMENT IN FUNDS - continued

Group and parent

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

General Annual Grant (GAG) - Relates to the funding provided to the Academy by the DfE and expenditure incurred by the Academy spent in line with the terms of the Funding Agreement. Under the funding agreement with the Secretary of State, the Academy was not subject to a limit on the amount of GAG that it could carry forward at 31 August 2020.

Other DfE Group grants - these include catch up premium for those pupils who did not attain level 4 in reading and maths, the rates relief to contribute towards the rates bill, the teachers pay grant to contribute toward teachers pay and the grant towards teachers pension, the Universal Infant Free school meal fund and FSM supplement grant to contribute towards pupils entitled to free school meals, and the PE sports funding.

Programme Funding, High Needs Student Funding and Student Financial Support Funding - Annual funding allocations from Education and Skills Funding Agency for the provision of 16 to 19 education.

Pupil premium - used to assist pupils from low income families

Other government grants - Relates to additional funding received in the period to be used on specific purposes from local authorities. This includes special educational needs funding.

Other restricted income - relates to income received for specific purposes:

Pension reserve - Relates to the academy trust's local government pension scheme liability.

DfE group capital grants - Relates to funding provided to the academy by the ESFA in relation to specific capital maintenance projects. This includes the Devolved Formula Capital funding and ICT grant for Churchward Free School.

Other capital grants and donated fixed assets - relates to income received for capital purposes and donated fixed assets.

Fixed assets on conversion - Relates to represents the value of land, buildings and other assets transferred from the Local Authority to the academies on conversion less depreciation.

Capital expenditure from GAG - this represents the cost less depreciation of assets purchased from the GAG.

Fixed assets purchased from unrestricted funds - this represents the cost less depreciation of assets purchased from unrestricted funds.

Fixed assets from ESFA funding - this represents the cost less depreciation of assets purchased from ESFA funding for Brunel Education.

Fixed assets transferred from UET - this represents the value of land, buildings and other assets transferred from Uplands Enterprise Trust less depreciation.

BE restricted - being donations and other income restricted to Brunel Education

Transfers:

A transfer of £1,000 has been made from ESFA funding representing the fixed assets purchased in excess of DfE capital grants.

A transfer of £2,000 has been made from BE unrestricted funds to cover the deficit on the ESFA revenue funds.

A transfer of £42,000 has been made from unrestricted funds representing the fixed assets purchased from these funds.

A transfer of £85,000 has been made from GAG representing the fixed assets purchased from these funds.

A transfer of £36,000 has been made from unrestricted funds to cover the deficit on GAG.

Brunel SEN Multi Academy Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

22. MOVEMENT IN FUNDS - continued

Group

TOTAL FUNDS ANALYSIS BY ACADEMY

Fund balances at 31 August 2020 were allocated as follows:

	Total 2020 £'000	Total 2019 £'000
Uplands School	228	229
Brimble Hill Special School	525	342
Churchward School	117	36
The Chalet School	91	115
BASIS	56	(48)
Central services	-	35
Brunel Education	171	-
Total before fixed asset and pension reserve	1,188	709
Restricted fixed asset fund	10,325	2,626
Pension reserve	(4,171)	(2,743)
Total	7,342	592

Parent

Fund balances at 31 August 2020 were allocated as follows:

	Total 2020 £'000	Total 2019 £'000
Uplands School	228	229
Brimble Hill Special School	525	342
Churchward School	117	36
The Chalet School	91	115
BASIS	56	(48)
Central services	-	35
Total before fixed asset and pension reserve	1,017	709
Restricted fixed asset fund	10,088	2,626
Pension reserve	(4,123)	(2,743)
Total	6,982	592

Brunel SEN Multi Academy Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

22. MOVEMENT IN FUNDS - continued

Total cost analysis by academy

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

	Teaching and Educational Support Staff Costs £'000	Other Support Staff Costs £'000	Educational Supplies £'000
Uplands School	2,548	137	162
Brimble Hill Special School	1,704	45	146
Churchward School	962	51	103
The Chalet School	950	110	77
BASIS	725	102	32
Central Services	190	1,061	-
Brunel Education	933	86	207
Total	8,012	1,592	727

	Other Costs (excluding depreciation and LGPS pension movement) £'000	Total 2020 £'000	Total 2019 £'000
Uplands School	178	3,025	1,844
Brimble Hill Special School	(25)	1,870	-
Churchward School	140	1,256	694
The Chalet School	82	1,219	849
BASIS	73	932	817
Central Services	339	1,590	1,036
Brunel Education	213	1,439	-
Total	1,000	11,331	8,197

Brunei SEN Multi Academy Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

23. PENSION AND SIMILAR OBLIGATIONS

Group and parent

The academy trust'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 Wiltshire Pension Fund. Both are multi-employer defined-benefit schemes.

The latest actuarial valuation of the TPS was 31 March 2016 and of the LGPS 31 March 2016.

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

Some employees of Brunei Education also belong to a defined contribution scheme. The cost for the period for this scheme was £11,000. At the balance sheet date £2,000 was payable to this scheme and is included in other creditors.

Teachers' pension scheme

Introduction

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

The employer's pension costs paid to TPS in the period amounted to £594,000 (2019: £361,000) for the parent and £666,000 (2019: £361,000) for the group.

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

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

Brunel SEN Multi Academy Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

23. PENSION AND SIMILAR OBLIGATIONS - continued

Group

Local government pension scheme

The LGPS is a funded defined-benefit scheme, with the assets held in separate trustee-administered funds. The total contribution made for the period ended 31 August 2020 was £1,154,000 (2019: £879,000), of which employer's contributions totalled £929,000 (2019: £710,000), and employees' contributions totalled £225,000 (2019: £169,000). The agreed contribution rates for future years are 25.6% for employers and 5.5%-10.5% for employees.

Parliament has agreed, at the request of the Secretary of State for Education, to a guarantee that, in the event of academy trust closure, outstanding Local Government Pension Scheme liabilities would be met by the Department for Education. The guarantee came into force on 18 July 2013.

The amounts recognised in the Balance Sheet are as follows:

	Defined benefit pension plans	
	2020	2019
	£'000	£'000
Present value of funded obligations	(10,539)	(7,748)
Fair value of plan assets	<u>6,368</u>	<u>5,005</u>
	<u>(4,171)</u>	<u>(2,743)</u>
Present value of unfunded obligations	<u>-</u>	<u>-</u>
Deficit	<u>(4,171)</u>	<u>(2,743)</u>
Net liability	<u>(4,171)</u>	<u>(2,743)</u>

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

	Defined benefit pension plans	
	2020	2019
	£'000	£'000
Current service cost	1,660	967
Interest from defined benefit liability	168	155
Past service cost	<u>-</u>	<u>31</u>
	<u>1,828</u>	<u>1,153</u>
Interest income on plan assets	<u>108</u>	<u>117</u>

Changes in the present value of the defined benefit obligation are as follows:

	Defined benefit pension plans	
	2020	2019
	£'000	£'000
Opening defined benefit obligation	7,748	4,626
Current service cost	1,660	967
Past service cost	-	31
Contributions by scheme participants	225	169
Interest cost	168	155
Conversion of academy trusts	-	480
Actuarial losses/(gains)	(266)	-
Benefits paid	(26)	(2)
Transfer in from UET	392	-
Remeasurements:		
Actuarial (gains)/losses from changes in demographic assumptions	(90)	(440)
Actuarial (gains)/losses from changes in financial assumptions	307	1,762
Oblig other remeasurement	<u>421</u>	<u>-</u>
	<u>10,539</u>	<u>7,748</u>

Brunel SEN Multi Academy Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

23. PENSION AND SIMILAR OBLIGATIONS - continued

Changes in the fair value of scheme assets are as follows:

	Defined benefit pension plans	
	2020	2019
	£'000	£'000
Opening fair value of scheme assets	5,005	3,504
Conversion of academy trusts	-	334
Contributions by employer	929	710
Contributions by scheme participants	225	169
Interest income on plan assets	108	117
Actuarial gains/(losses)	(150)	-
Benefits paid	(26)	(2)
Transfer in from UET	245	-
Return on plan assets (excluding interest income)	<u>32</u>	<u>173</u>
	<u>6,368</u>	<u>5,005</u>

The amounts recognised in other recognised gains and losses are as follows:

	Defined benefit pension plans	
	2020	2019
	£'000	£'000
Actuarial (gains)/losses from changes in demographic assumptions	90	440
Actuarial (gains)/losses from changes in financial assumptions	(307)	(1,762)
Oblig other remeasurement	(421)	-
Return on plan assets (excluding interest income)	<u>32</u>	<u>173</u>
	<u>(606)</u>	<u>(1,149)</u>

runel SEN Multi Academy Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

23. PENSION AND SIMILAR OBLIGATIONS - continued

Parent

The LGPS is a funded defined-benefit scheme, with the assets held in separate trustee-administered funds. The total contribution made for the period ended 31 August 2020 was £1,139,000 (2019: £879,000), of which employer's contributions totalled £917,000 (2019: £710,000) and employees' contributions totalled £222,000 (2019: £169,000). The agreed contribution rates for future years are 25.6% for employers and 5.5%-10.5% for employees.

Parliament has agreed, at the request of the Secretary of State for Education, to a guarantee that, in the event of academy trust closure, outstanding Local Government Pension Scheme liabilities would be met by the Department for Education. The guarantee came into force on 18 July 2013.

The amounts recognised in the Balance Sheet are as follows:

	Defined benefit pension plans	
	2020	2019
	£'000	£'000
Present value of funded obligations	(10,381)	(7,748)
Fair value of plan assets	<u>6,258</u>	<u>5,005</u>
	(4,123)	(2,743)
Present value of unfunded obligations	<u>-</u>	<u>-</u>
Deficit	<u>(4,123)</u>	<u>(2,743)</u>
Net liability	<u>(4,123)</u>	<u>(2,743)</u>

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

	Defined benefit pension plans	
	2020	2019
	£'000	£'000
Current service cost	1,638	967
Interest from defined benefit liability	165	155
Past service cost	<u>-</u>	<u>31</u>
	<u>1,803</u>	<u>1,153</u>
Interest income on plan assets	<u>106</u>	<u>117</u>

Brunel SEN Multi Academy Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

23. PENSION AND SIMILAR OBLIGATIONS - continued

Changes in the present value of the defined benefit obligation are as follows:

	Defined benefit pension plans	
	2020	2019
	£'000	£'000
Opening defined benefit obligation	7,748	4,626
Current service cost	1,638	967
Past service cost	-	31
Contributions by scheme participants	222	169
Interest cost	165	155
Conversion of academy trusts	-	480
Benefits paid	(26)	(2)
Remeasurements:		
Actuarial (gains)/losses from changes in demographic assumptions	(90)	(440)
Actuarial (gains)/losses from changes in financial assumptions	302	1,762
Oblig other remeasurement	422	-
	<u>10,381</u>	<u>7,748</u>

Changes in the fair value of scheme assets are as follows:

	Defined benefit pension plans	
	2020	2019
	£'000	£'000
Opening fair value of scheme assets	5,005	3,504
Conversion of academy trusts	-	334
Contributions by employer	917	710
Contributions by scheme participants	222	169
Interest income on plan assets	106	117
Benefits paid	(26)	(2)
Return on plan assets (excluding interest income)	34	173
	<u>6,258</u>	<u>5,005</u>

The amounts recognised in other recognised gains and losses are as follows:

	Defined benefit pension plans	
	2020	2019
	£'000	£'000
Actuarial (gains)/losses from changes in demographic assumptions	90	440
Actuarial (gains)/losses from changes in financial assumptions	(302)	(1,762)
Oblig other remeasurement	(422)	-
Return on plan assets (excluding interest income)	34	173
	<u>(600)</u>	<u>(1,149)</u>

Brunel SEN Multi Academy Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

23. PENSION AND SIMILAR OBLIGATIONS - continued

Group and parent

The major categories of scheme assets as a percentage of total scheme assets are as follows:

	Defined benefit pension plans	
	2020	2019
Equities	56%	71%
Bonds	32%	14%
Property	12%	13%
Cash	-	2%
	<u>100%</u>	<u>100%</u>

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

	2020	2019
Discount rate	1.70%	1.90%
Future salary increases	2.60%	2.60%
Future pension increases	2.20%	2.30%
Inflation (CPI)	2.20%	2.30%

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

	At 31 August 2020	At 31 August 2019
Current pensioners		
Males	21.7 years	21.4 years
Females	24.0 years	23.7 years
Future pensioners*		
Males	22.5 years	22.3 years
Females	25.5 years	25.1 years

* Figures assume members aged 45 as at the last formal valuation date.

Brunel SEN Multi Academy Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

23. PENSION AND SIMILAR OBLIGATIONS - continued

The sensitivity regarding the principal assumptions used to measure the scheme liabilities are set out below:

Group	Approximate % increase to Employer Liability	Approximate monetary amount (£000)
Change in assumption at 31 August 2020		
0.5% decrease in Real Discount Rate	16%	1,533
0.5% increase in the Salary Increase Rate	2%	125
0.5% increase in the Pension Increase Rate	14%	1,382
Parent		
Change in assumption at 31 August 2020		
0.5% decrease in Real Discount Rate	15%	1,507
0.5% increase in the Salary Increase Rate	1%	122
0.5% increase in the Pension Increase Rate	13%	1,360

24. CONTINGENT LIABILITIES

Group and parent
Exit charge of LGPS

On 1 September 2019 all UET employees in the LGPS were transferred to Brunel Education. The Wiltshire Pension fund have yet to confirm if there will be an exit charge following UET leaving the scheme. Any exit charge will be payable by Brunel Education.

25. RELATED PARTY DISCLOSURES

Owing to the nature of the academy trust 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 the trustees have an interest. All transactions involving such organisations are conducted in accordance with the requirements of the AFH, including notifying the ESFA of all transactions made on or after 1 April 2019 and obtaining their approval where required, and with the academy trust's financial regulations and normal procurement procedures relating to connected and related party transactions. The following related party transactions took place in the financial period.

Uplands Enterprise Trust (UET) is a charity in which the trustee, Mrs J Smith, is also trustee of. UET provide a Skills for Life & Skills for Work offer for post 18, Saturday and holiday clubs as well as work experience within charity shops and a farm for pupils at Brunel SEN MAT.

Brunel Education (BE) is a subsidiary charitable company of Brunel SEN Multi-Academy Trust. Brunel Education run the post 16 Horizons College. The financial statements of BE are consolidated into these group financial statements.

Expenditure related party transactions

UET charged BSM £87,000 for placement fees of students placed at UET. UET charged BE £19,000 for student placement fees and £64,000 for use of premises. (Total for 2019: £228,000). At the year end, Brunel SEN Multi-Academy Trust owed UET £nil (2019: £33,000).

The services were provided to the academy trust at cost.

In entering into the transaction the academy trust has complied with the requirements of the Academies Financial Handbook 2019.

Income Related Party Transactions

£55,000 (2019: £433,000) was received from UET for central support services supplied to UET. At the year end UET owed Brunel SEN Multi-Academy Trust £55,000 (2019: £6,000) and this amount is included within accrued income.

Brunel SEN Multi-Academy Trust recharged management charges of £317,000 to Brunel Education. At the year end, BE owed BSM £246,000.

On 1 September 2019 Horizons College was transferred to BE from UET. Net assets totalling £278,000 were transferred out of UET into BE. At the year end BE was due £87,979 from UET and this amount is included in other debtors.

Brunei SEN Multi Academy Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

26. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

Group	2020 £'000	2019 £'000
Net income for the reporting period (as per the Statement of Financial Activities)	7,240	2,196
Adjustments for:		
Depreciation charges	213	105
Capital grants from DfE/ESFA	(101)	(129)
Transfer from Local Authority on conversion	-	(2,204)
Profit on disposal of fixed assets	-	(6)
Interest paid	59	38
DB pension scheme cost less contribution	731	257
DB pension scheme finance cost	60	69
Donated assets	(7,379)	-
Provision	75	-
(Increase)/decrease in debtors	(384)	165
Increase in creditors	378	75
Net cash provided by operations	892	566
Parent:	2020 £'000	2019 £'000
Net income for the reporting period (as per the Statement of Financial Activities)	6,990	2,196
Adjustments for:		
Depreciation charges	151	105
Capital grants from DfE/ESFA	(58)	(129)
Transfer from Local Authority on conversion	-	(2,204)
Profit on disposal of fixed assets	-	(6)
Interest paid	59	38
DB pension scheme cost less contribution	721	257
DB pension scheme finance cost	59	69
Donated assets	(7,379)	-
Provision	75	-
(Increase)/decrease in debtors	(446)	165
Increase in creditors	146	75
Net cash provided by operations	318	566

27. ANALYSIS OF CHANGES IN NET FUNDS

Group	At 1.9.19 £'000	Cash flow £'000	At 31.8.20 £'000
Net cash			
Cash at bank and in hand	767	549	1,316
	767	549	1,316
Total	767	549	1,316
Parent	At 1.9.19 £'000	Cash flow £'000	At 31.8.20 £'000
Net cash			
Cash at bank and in hand	767	84	851
	767	84	851
Total	767	84	851

Brunel SEN Multi Academy Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

28. AGENCY ARRANGEMENTS

The academy trust distributes 16-19 bursary funds to students as an agent for ESFA. In the accounting period ending 31 August 2020 the trust received £21,000 (2019: £15,000) and disbursed £22,000 (2019: £23,000) from the fund. An amount of £Nil (2019: £1,000) is included in other creditors relating to undistributed funds that is repayable to ESFA.

The Special Post 16 Institution distributes 16-19 bursary funds to students as an agent for ESFA. In the accounting period ending 31 August 2020 the trust received £7,000 and disbursed £nil from the fund. An amount of £7,000 was transferred by UET to Brunel Education for unspent 16-19 bursary funds at 31 August 2019. An amount of £14,000 is included in other creditors relating to undistributed funds that is repayable to ESFA.

29. SUBSIDIARY

The wholly owned subsidiary, Brunel Education (company number 11991915 (England and Wales)), is a Special Post 16 Institution which offers a specialist facility for young adults aged 16-25 who have severe or profound multiple learning difficulties and or complex needs. Its accounts have been consolidated in these accounts. A summary of the results are shown below:

	2020 £'000	2019 £'000
Income and endowments from:		
Donations and legacies	321	
Charitable activities - Special Post 16 Institution	1,757	
Other trading activities	1	
Other income		
Expenditure on		
Raising funds		
Charitable activities - Special Post 16 Institution	(1,829)	
Actuarial gain	110	
Surplus/(deficit) for the year	<u>360</u>	
Fixed assets	237	
Current assets	649	
Current liabilities	(478)	
Pension liability	<u>(48)</u>	
Net assets at 31 August	<u>360</u>	

Brunel SEN Multi Academy Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

30. TRANSFER IN FROM UET

On 1 September 2019 Horizons College was transferred to Brunel Education from Uplands Enterprise Trust, a charitable company.

The following assets and liabilities were transferred out of Uplands Educational Trust and into Brunel Education on 1st September 2019:

	£'000
Fixed assets	255
Trade debtors	-
Prepayments	21
Accrued income	-
Cash at Bank	278
Trade creditors	-
Accruals	(15)
Deferred income	(107)
Other creditors	(7)
Pension liability	(147)
Total funds	<u>278</u>
Restricted funds:	
Restricted fixed asset fund	255
Pension reserve	(147)
Unrestricted funds - restricted to Brunel Education	<u>170</u>
Total funds	<u>278</u>

31. CAPITAL COMMITMENTS

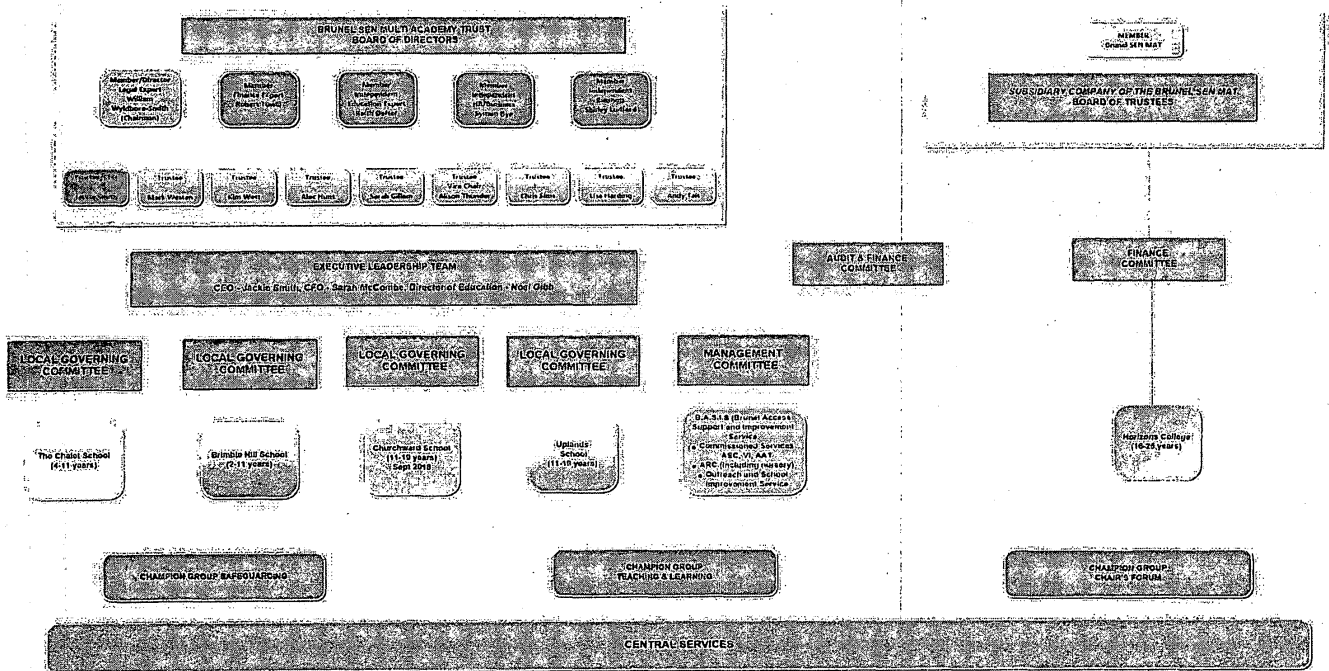
	2020	2019
	£'000	£'000
Contracted but not provided for in the financial statements	<u>220</u>	<u>-</u>

Brunel SEN Multi Academy Trust
(A company limited by guarantee)

Company no. 10074054

APPENDICES

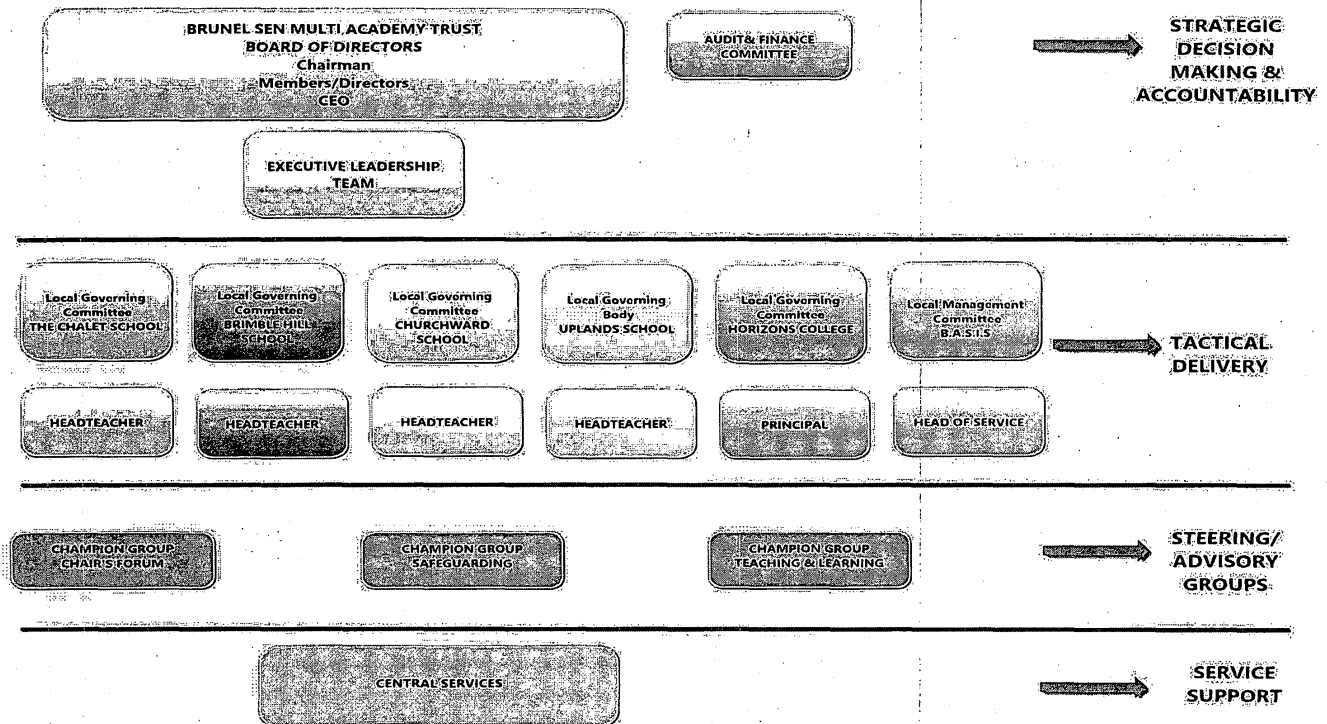
Appendix 1 - Brunel SEN Multi Academy Trust Board Structure



Brunei SEN Multi Academy Trust
(A company limited by guarantee)

Company no. 10074054

Appendix 2 - Brunei SEN Multi Academy Trust Accountability Structure

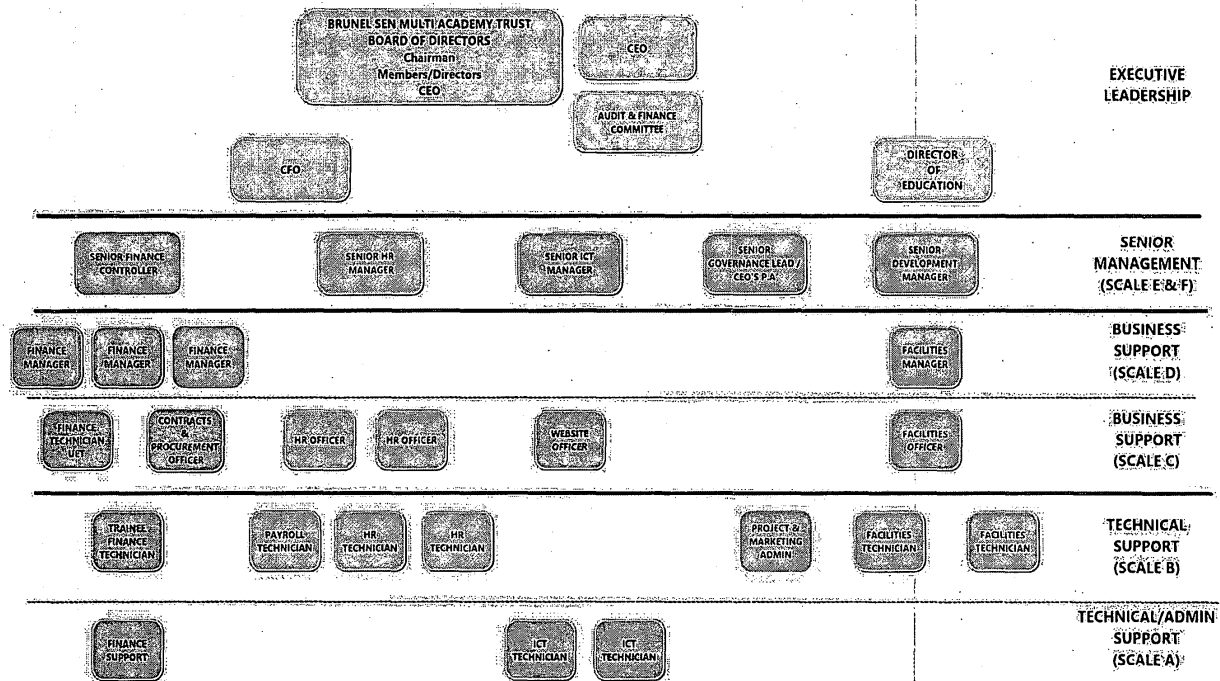


Brunei SEN Multi Academy Trust

Company no. 10074054

(A company limited by guarantee)

Appendix 3 - Brunei SEN Multi Academy Trust Central Services Structure



Brunel SEN Multi Academy Trust
(A company limited by guarantee)

Company no. 10074054

Appendix 4 - Brunel SEN Multi Academy Growth Overview

Growth Overview 19/20 – 23/24												
Education Provision	19/20				20/21		21/22		22/23		23/24	
	CYP on Roll	PAN	Over PAN	Status & Growth	CYP on Roll	Status	CYP on Roll	Status	CYP on Roll	Status	CYP on Roll	Status
Uplands	134	132	2	Growth (+2) Capacity	132	Stable	132	Stable	132	Stable	132	Stable
Brimble Hill	98	85	13	Growth (+6) Capacity	98	Stable	98	Stable	98	Stable	98	Stable
Horizons	70	70	0	Stable	75	Growth (+5)	75	Stable	Aim to increase capacity and secure new premises from Sept 2022 – 85 plus YP			
Churchward	40	30	10	Year 2 – Satellite established Growth (+20)	56	Perm Site Growth (2 x new classes + 16)	64	Growth (1 x new class +8)	75	Growth to Capacity (1 x new class)	75	Capacity
Chalet	62	57	5	Growth (+2 19/20)	70 (TBC)	Consulted Growth (+8)	70	Stable	70	Stable	70	Stable
All Aboard	28	N/A	N/A	Growth	40	Growth (+12)	40	Stable	50	Growth	50	Stable
BASIS	N/A	N/A	N/A	Growth	N/A	Growth	N/A	Stable	N/A	Stable	N/A	Stable
BASIC	External Improvement Consultancy Offer for Education Provisions outside BSM – Status <i>In development</i>				1 or 2 Projects being supported – Status <i>Embedding</i>		2 – 3 Projects being supported – Status <i>Embedding</i>		3+ Projects being supported – Status <i>Established</i>		3+ Projects being supported – Status <i>Established</i>	
Total BSM =	432	402	30	+37 = 9.4% from 18/19	471	+41 = 9.5% from 19/20	479	+8 = 1.7% from 20/21	500	+21 = 4.4% from 21/22	500	Stable

Brunel SEN Multi Academy Trust

Company no: 10074054

(A company limited by guarantee)