

Company Registration Number: 08936511 (England & Wales)

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

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REFERENCE AND ADMINISTRATIVE DETAILS

Members

Bishop Heskett
P J Hurley
Diocese of Hallam Trustee (corporate trustee)

Governors

Dr P J Hurley, Chair²
D George, Vice Chair^{1,2}
P Giannini, Staff Governor (resigned 31 August 2021)
V Hailes²
R C Hammond-Jones²
V Joseph²
R A Prior (resigned 31 March 2021)^{1,2}
J J G Rooney, Principal and Accounting Officer¹
M J Sansom (resigned 10 February 2021)²
M Twitchell, Staff Governor¹
Mr A Whittaker¹
P Witter, Staff Governor¹
N Woodward (resigned 5 January 2021)²

¹ Denotes Member of the Finance and Premises Committee which incorporates the function of the Audit Committee

² Foundation Governors are appointed by the Bishop of Hallam

Company registered number

08936511

Company name

The McAuley Catholic High School

Principal and registered office

The McAuley Catholic High School
A Catholic Voluntary Academy
Cantley Lane
Doncaster
South Yorkshire
DN3 3QF

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REFERENCE AND ADMINISTRATIVE DETAILS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

Senior leadership team

J J G Rooney, Headteacher
P Cleary, Deputy Headteacher
M Allison, Assistant Headteacher
J Allport, Assistant Headteacher
R Shenton, Assistant Headteacher
A Driver, Assistant Headteacher Practitioner *
N Henderson, Assistant Headteacher Practitioner *
M Howse, Assistant Headteacher Practitioner *
N Jefferies, Assistant Headteacher Practitioner *
K Ratcliffe, Assistant Headteacher Practitioner *
J Tucker, Assistant Headteacher Practitioner *
* Not included within key management in note 10

Independent auditors

Clive Owen LLP
Chartered Accountants
Statutory Auditors
140 Coniscliffe Road
Darlington
Co Durham
DL3 7RT

Bankers

Barclays Bank PLC
Sheffield City (2) Branch
2 Arena Court
Sheffield
S9 2LF

Solicitors

Taylor & Emmett LLP
20 Arundel Gate
Sheffield
S1 2PP

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GOVERNORS' REPORT
FOR THE YEAR ENDED 31 AUGUST 2021

The Governors present their annual report together with the financial statements and auditors' report of the charitable company for the 1 September 2020 to 31 August 2021. The annual report serves the purposes of both a Governors' report and a directors' report under company law.

The academy operates an academy for pupils aged 11 to 18 serving a catchment area in the Diocese of Hallam, South Yorkshire. It has a pupil capacity of 1300 and had a roll of 1209 in the 11-16 part of the school. Additionally, there are 270 in the Sixth Form.

Structure, governance and management

Constitution

The academy is a charitable company limited by guarantee and an exempt charity.

The charitable company's Articles of Association is the primary governing document of the academy.

The Governors of The McAuley Catholic High School are also the directors of the charitable company for the purposes of company law.

The charitable company is known as The McAuley Catholic High School.

Details of the Governors who served during the year, and to the date these accounts are approved are included in the Reference and Administrative Details on page 1.

Members' liability

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

Governors' indemnities

The academy has purchased insurance to protect governors from claims arising against negligent acts, errors or omissions occurring whilst on academy business. Further details are provided in note 12 of the Financial Statements.

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

Structure, governance and management (continued)

Method of recruitment and appointment or election of Governors

The Articles of Association and Funding Agreement are the Primary Documents that govern the appointment of Governors. These allow:

- The Members may directly appoint 1 Governor
- Up to 3 Governors elected by parents, eligible by virtue of being a parent of pupil at the time of the election
- Up to 3 Governors elected by staff at the school
- A minimum of 11 Foundation Governors appointed by the Bishop of Hallam
- Up to 1 Governor appointed by the existing Governors to represent the community
- Up to 1 Governor appointed by the Our Lady of Doncaster Umbrella Trust
- The Headteacher shall be an Ex Officio Governor
- At all times the number of Foundation Governors must exceed the total number of Governors of any other category by two
- The Board of Governors may also appoint up to 3 Co-opted Governors provided that
 - The number of Foundation governors is increased proportionately to ensure it exceeds the total of other governors
 - Co-opted Governors do not take part in the appointment of further Co-opted Governors
 - The number of Co-opted Governors who are also employees of the school does not exceed one third of the total number of Governors

The term of office for any Governor shall be 4 years, save that this time limit shall not apply to the Headteacher, or any post held ex officio. Subject to remaining eligible to be a particular type of Governor, any Governor may be re-appointed or re-elected in accordance with the Articles.

Policies adopted for the induction and training of Governors

The training and induction provided for new Governors depends on their existing experience. Where necessary induction and training is provided on charity, educational, legal and financial matters. All new Governors are given the opportunity to see the school facilities and the chance to meet with staff and students. All Governors are provided with copies of policies, procedures, minutes, accounts, budgets, plans and other documents that they will need to undertake their role as Governors. All Governors are given access to the relevant areas of the school IT system where they can gather information, in addition to being made aware of external agencies and websites that provide information relevant to their role. As Governor appointments within any one year may be few in number induction tends to be done informally and is tailored specifically to the individual. A formal induction is undertaken by the Headteacher and Chair of Governors when more than one governor is appointed at any one time. A training programme is in place for Governor training and is provided by EDUCARE.

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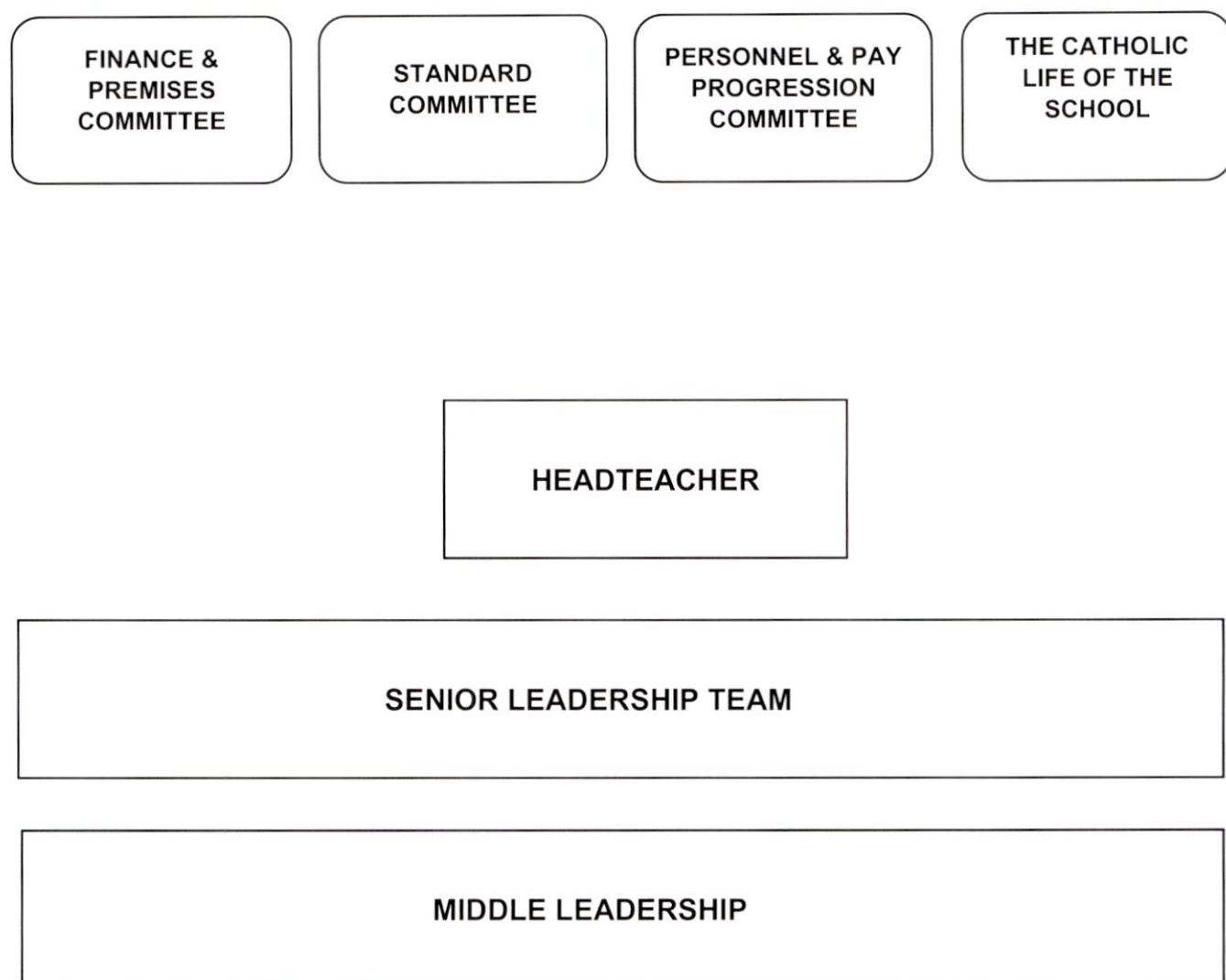
GOVERNORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

Structure, governance and management (continued)

Organisational structure

BOARD OF GOVERNORS

During the year the academy continued to operate a unified management structure. The structure consists of 5 levels: the Full Board of Governors, Subcommittees of the Board of Governors, the Headteacher, the Senior Leadership Team and the Middle Leaders Team. The aim of the management structure is to devolve responsibility and encourage involvement in decision making at all levels.



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

Structure, governance and management (continued)

The Governors:-

- Are responsible for the overall strategic direction of the school
- Are required to ensure the trust complies with
 - Company Law & Regulations
 - Charity Law & Regulation
 - Statutes and Regulations issued by National Government via the DfE, ESFA and other relevant agencies
- Ensure the school operates in a manner that delivers an appropriate and effective stewardship of public funds
- Must appoint an Accounting Officer

This is achieved via the development of appropriate policies, procedures and practices which are implemented by the Executive of the school i.e. the Headteacher and Senior Leadership Team.

The Board of Governors monitors the performance of the school and its compliance with relevant laws and regulations through:

- A series of sub-committees focussed on specific areas of operations
- The engagement of external third parties to undertake independent review and verification (e.g. external audit; external consultant)

The Senior Leadership Team is led by the Headteacher and, in addition to the Headteacher comprises:

- Two Deputy Headteachers,
- Five Assistant Headteachers
- Six Assistant Headteacher Practitioners

The Middle Management of the academy is centred on subject leaders, pastoral leaders and leaders of key support services.

Arrangements for setting pay and remuneration of key management personnel

Pay and remuneration for staff including the Headteacher, Deputy Headteacher and Senior teaching staff are set out in the schools pay policy which is reviewed each year in line with STPCD.

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

Structure, governance and management (continued)

Trade union facility time

Relevant union officials

Number of employees who were relevant union officials during the year	1
Full-time equivalent employee number	1

Percentage of time spent on facility time

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

Percentage of pay bill spent on facility time £000

Total cost of facility time	-
Total pay bill	-
Percentage of total pay bill spent on facility time	- %

Paid trade union activities

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

Related parties and other connected charities and organisations

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

Structure, governance and management (continued)

Related parties and other connected charities and organisations

The McAuley Catholic High School is part of the Our Lady of Doncaster Umbrella Trust. As at 31 August 2021 this trust had two other member school - Holy Family Catholic Primary School, Stainforth and St Joseph's Catholic Primary School, Retford. The purpose of Our Lady of Doncaster Umbrella Trust is to provide the overarching structure to which all Catholic feeder primary schools can join upon academy conversion; and is to support and further the provision of Catholic education in Doncaster.

The majority of Governors on the Board of the school must be appointed by the Bishop of Hallam.

The Diocese own the land and building on Acacia Road School site and the 6th form block.

The school works closely with its Catholic primary feeder schools who are also part of the Diocese of Hallam, including 9 of the Catholic Primary schools within the Doncaster Deanery and 2 Catholic Primary schools in the Bassetlaw Deanery as well as working closely with other High Schools in the Diocese. The school pays in contribution towards the work of the School Department in the diocese and pays a subscription to the Diocese of Hallam Schools' Partnership as a Support Fund.

Further details are stated in Note 26 to the financial statements.

Objectives and activities

The principal object and activity of the charitable company is the operation of The McAuley Catholic High School to provide education for students of different abilities between the ages of 11 and 19. The operation of the academy shall be conducted in accordance with the principles, practices and tenets of the Catholic Church.

In accordance with the articles of association the charitable company has adopted a 'Scheme of Government' approved by the Secretary of State for Education. The Scheme of Government specifies, amongst other things, the basis for admitting students to the academy, the catchment area from which the students are drawn, and that the curriculum should comply with the substance of the national curriculum, whilst upholding the principles and ethos of the Catholic Church. Religious Education is taught to all pupils.

Objects and aims

The academy's main objectives are encompassed in its mission statement which is:

"Each individual is challenged and nurtured to be the best person they can be in a Christian atmosphere of peace, justice and reconciliation".

Our aim is very simple we want to be the very best school that we can be for the benefit of the young people who choose to study here. At The McAuley Catholic High School, we are passionate about teaching and learning. The academy provides a high quality of teaching that excites, motivates and challenges all our young people. We truly believe that all members of our community are made "in the image and likeness of God" and are loved by Him. We want each of our students to recognise God in their daily lives. Our academy supports families to educate their children in accordance with the principles and teachings of the Catholic Church. We endeavour to inspire each individual to grow and develop through the love and teaching of Christ and through nurturing their gifts and talents, into responsible citizens able to make a positive contribution to society. Our school community strives to be Christ-centred through opportunities to celebrate the Eucharist and through the practice of our Faith. We want everyone at McAuley to experience the joy of the Gospel in their journey through academy and beyond whatever their denomination or faith. We offer a broad and balanced curriculum, where each student is equally valued, the uniqueness of each student is acknowledged and their abilities, aptitude and gifts are developed to the full. We encourage our students to demonstrate high levels of commitment and co-operation while all members of staff endeavour to provide maximum opportunities for learning and progression within a secure and safe environment. Our educational philosophy is based strongly on a partnership where home, school, parish and the wider community work closely together to provide maximum support for the educational process and for the young people in our care. We try to live each day by our school motto John 10:10: 'I have come that they may have life, and have it to the full.'

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

Objectives and activities (continued)

Objectives, strategies and activities

The main objectives of the academy during the year ending 31 August 2021 are summarised below and are taken from the Five Year 10 Strategic Objectives determined by the Senior Leadership Team and the Governors in September 2018 and reviewed in November 2020:



Public benefit

The academy's aims and achievements are set out within this report and have been undertaken to further its charitable purposes for the public benefit. The Governors have complied with the duty under Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission for England and Wales and the Governors have considered this guidance in deciding what activities the academy should undertake.

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

Strategic report

Achievements and performance

Writing my annual review of the previous school year has been a real tester. It was a test to avoid stating the obvious about the level of disruption to the school and a test when we found it difficult to provide some certainty when the guidance we received was unclear, delayed and/or just contradictory. It was testing to avoid blaming central government! In all of this our aim, right from the start of the year, was to provide as much certainty as possible and, more importantly, continue to work on improving our school. In this sense, we had to re-invent ourselves. We let parents and carers know in July 2020 that from September we would have bubbles, classes being taught in the same room, a new one-way system, staggered breaks and lunches, extra hygiene including outside handwashing stations, face coverings, amendment to uniform, the rule of six, no changing for PE, lanyards and swipe cards. We even had COVID secure rooms built to deal with positive cases along with temperature checks. The restrictions had a major impact on the cornerstone of our Catholic school community. We could not have Mass. We could not have face to face assemblies but instead they were recorded and played in form time. We could not have achieved any of this and maintained the safe operation of the school without the unfailing and incredible support of all the staff. It was staff who were on the front line when it meant travelling between sites to teach in unfamiliar rooms. It was staff who covered for absent colleagues so that we didn't have to have one day of supply in. It was staff who treated sick students and phoned close contacts in evenings and at weekends. And it was the staff who maintained the cleanliness of the three sites. I am and will remain immensely grateful and proud of them. In the face of this, we were still able to successfully recruit staff and currently have no vacancies being fully staffed with specialists in all areas. As the Autumn term progressed we had our first cases in Y11 and Y13 from contacts from outside of school. In this first term, although the guidance later changed, we had to, very reluctantly, close some bubbles. High quality Emergency Remote Learning immediately began; we had learned and improved so much since the first lockdown. Our weekly School Critical Incident Team meetings continued to take place, having started in March 2020, so that Governors were fully aware of the situation and our positive and effective response. At the same time, by the end of term, the Governors and the Leadership Team had been working on our improvement plan priorities; our curriculum was completely reviewed ready for September 2021 and our longer term priorities were refocussed. We looked forward to the new year and then at the beginning of January the Education Secretary announced that exams would be scrapped for Summer 2021 and that schools were to close.

The focus of our thinking was, primarily, to provide as much certainty as possible for our Y11 and Y13 students as quickly as possible. The catastrophe of the previous year had left last years exam cohort de-motivated and confused. Over that weekend we formulated a Five Stage Plan which was resoundingly supported by our curriculum leaders and then we explained it to parents/carers and students in two exceptionally well attended virtual meetings. In the coming months we did not deviate from the plan and were able to share in their joy as both Y11 and Y13 returned some extraordinary results; results which stand up to the standard as in other years, remained unchanged by the exam moderators and were the product of teachers, students and their families working very closely together. We were able to offer early enrolment for 80 Y11 students to give added security and certainty in their future plans. To date we have enrolled 160 students into Y12; 60% of the cohort, who have had a fantastic start to this academic year after completing their Bridging work. Later in the year we applied the same certainty to Y10 and Y12 and before May half term included Y7, 8 and 9 too. The level of support that students received during lockdown was incredible. Tutors and Year Leaders checking in, Safe and Well checks for our most vulnerable, SEND students attended supported by teaching assistants, provision for key worker children increased too. We were able to report to SCIT incredibly high levels of student engagement in Emergency Remote learning. Obstacles to accessing this were removed. We had a laptop lend-lease programme and provided support for internet access. We were mindful of the impact of having our young people sat in front of a screen for, at least, five hours a day so instigated some well-being days (Consolidation and Catch up) and also instructed them all to have half term off! Catch up sessions, however, were held for selected Y11s to help them 'kickstart' their studies. These students were also allotted a mentor to guide them. Government guidance came in over February half term telling us that on their return students would be tested in school twice using a new Lateral Flow Test. We sent out 'Return to the Gold Standard of Teaching' outlining the plan for return. A significant amount of work was undertaken in planning for this and we gained an astounding 99% parental consent in support of this. The national and Doncaster figure was nearer 80%. Testing ran like clockwork which meant once again we started the year with all the usual precautions. We were able to report to SCIT that our attendance rates continued to be better than both Doncaster and National. It would remain like this for the rest of the year. Amidst all this on March 17th we got the OFSTED call saying that next day two HMI (Her

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

Strategic report (continued)

Achievements and performance (continued)

Majesty's Inspector) would be conducting a virtual inspection to look at our provision for remote education. The weekly data we had collected on Attitude to Remote Learning, our high levels of attendance of the most vulnerable, the way we had worked at keeping parents informed were key in gaining such a positive OFSTED report.

OFSTED REPORT March 18th Main findings Leaders and those responsible for governance are taking effective action to provide education in the current circumstances. While providing a remote education, leaders have also continued planning for the future. During the spring term, leaders worked closely with pupils and families to ensure that pupils could access the curriculum remotely. They simplified the ways in which pupils accessed and handed in work. One parent commented that the 'teaching throughout lockdown has been exceptional'. At the same time, leaders were able to continue with plans, developed after the last inspection, to improve the curriculum for Years 7, 8 and 9. Leaders plan to introduce the new curriculum in September 2021. Leaders made sure that pupils were able to access their usual range of subjects remotely in the spring term. Changes were also made to the order in which subject topics were taught, with clay work being moved to the spring term. Now that all pupils have returned to school, leaders are considering how to cover any missed content. Pupils in Year 11 and Year 13 have continued to receive guidance to help them move into further education or training when they leave school. Pupils feel well supported by school leaders and teachers in helping them to make choices about what they will do next. As a result, the impact of COVID-19 3 restrictions has been minimised as pupils prepare for the next stage of their lives. For pupils who are not in school, teachers continue to offer remote education. However, this is now more difficult for teachers to manage while they are teaching pupils in school. Leaders do not have a clear plan for how they will manage this. Pupils with special educational needs and/or disabilities (SEND) and vulnerable pupils have been well supported by the school over the course of the pandemic. Teachers have maintained regular contact with pupils with SEND. They have adapted the curriculum to prevent pupils from being overwhelmed. Many pupils with an EHC plan have been attending school and this has helped to make the full return to school go smoothly, particularly for anxious pupils. One Year 7 pupil commented that he had 'got his routine back' after returning to school. Leaders are using the rest of this term to help pupils to settle back into school life. They intend to use informal checks to identify gaps in pupils' knowledge before moving to more formal checks, particularly for those pupils in Years 11 and 13. Leaders also intend to conduct checks on pupils' reading after Easter before putting in place any support needed. Governors know the school priorities. Minutes show that they receive updates about the ongoing work of leaders. The creation of a 'school critical incident team' in the last year has meant that there is oversight of the work the school is doing to address the challenges brought on by the pandemic. Governors are beginning to develop a more formal training programme to support work to challenge and support school leaders. The work of leaders during the pandemic has led increasing numbers of parents to feel positive about the work of the school. Staff also feel very well supported by leaders. One commented, 'Staff wellbeing is taken seriously at McAuley

The Summer Term brought the challenge of putting in place a watertight system of checks and balances to make sure that Teacher Assessed Grades would be able to stand up to the most rigorous scrutiny. We knew from staff that student engagement in Y11 and Y13 was very high. We knew just how much assessment had taken place and we knew how closely staff were working with their students. Virtual parents evening gave staff the chance to re-assure families. We were told to expect support and extra materials from the exam boards. This never happened. It was clearly down to the professionalism of teachers to ensure that the opportunities were given for students to demonstrate what they were capable of. We worked with other schools to help moderate judgements. Before they were submitted to the exam boards our analysis indicated a significant increase on previous years results. The guidance was clear – schools should take account of previous trends in results. We thought that this was plainly unfair; students would be fairly awarded the grades that they had worked for. We stuck to our guns and the students got everything they so richly deserved. Before the year drew to a close I received another phone call at the end of June to say that we would be having a face to face OFSTED monitoring visit. They arrived the next day and I was only half-joking when I pointed out how awful their timing was – staff had just finished double marking, moderating, agreeing and inputting over 3000 exam grades. They were marking Y10 and 12 assessments as well as beginning writing end of year reports. It was another extremely positive experience in sharp contrast to the way the previous full inspection had been carried out in February 2019. We were and are confident that we continue to make big strides forward. The report will be published this week but I include the MAIN FINDING was that. "Leaders and those responsible for governance

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

Strategic report (continued)

Achievements and performance (continued)

are taking effective action in order for the school to become a good school." OTHER COMMENTS 'You and other leaders are taking the actions necessary to improve the school. You have made improvements to most of the issues identified at the last inspection. The quality of education has been strengthened since the previous inspection.' "Parents, carers and staff agree that the school is much improved." "Since the last inspection, the toilet facilities have been modernised."

"Staff feel supported and say that you take account of their workload and well-being. The comments made by many parents in the online inspection questionnaire note the caring ethos and the efforts of staff who 'have gone above and beyond', particularly given the challenges presented by the pandemic over the last year." "Your leadership team is united and has a clear sense of direction. This is supported by leaders' clear moral purpose that is threaded through the school." "You and other leaders place pupils firmly at the centre of your work. Pupils feel that you have their best interests at heart and that staff listen to the concerns they raise." "Throughout the pandemic, you ensured that pupils covered the planned curriculum. Pupils in Years 11 and 13 were able to complete their courses before they left. You made sure that pupils are ready for their next phase of education. The majority of Year 11 pupils will be returning in September to join the sixth form. You are providing them with 'bridging work' over the summer to help them to prepare for their sixth-form courses." "Pupils' behaviour continues to improve. They now behave respectfully in lessons and move between classes calmly. They are polite to staff and visitors. Lessons are now more purposeful. You have introduced a system to keep a close check on pupils' attitudes to learning. Leaders review this information and make sure that appropriate help is quickly put in place where pupils are not behaving well in class." "Attendance has improved since the previous inspection. Leaders and staff monitor attendance closely. Attendance has been strong since you opened to all pupils in March 2021. Pastoral leaders work with families and outside agencies to encourage stronger attendance." "Staff quickly recognise where pupils may be struggling in lessons. They know this might be for many reasons and work rapidly to identify how best to help each pupil." "Although governors are knowledgeable about the school, they do not hold leaders to account consistently well. They have made arrangements for training in the autumn term to develop their role in supporting and challenging leaders." We were left with only one action point! "There are still curriculum improvements that are required to ensure that pupils know more over time. You are taking steps to address these. You check the progress of these priorities each term."

In the background to everything in this last year was the on-going work to create two Catholic Multi-Academy trusts for all Catholic schools in the Diocese of Hallam. We will be in The St Francis of Assisi Multi-Academy Trust along with members of our Family of Catholic Primary schools; the other 'MAT' being St Clare. These names were chosen for a particular reason; male and female Saints and role models who turned their backs on wealth and status to focus their attention on care for creation and the needs of the poor and most vulnerable in society. A message and spirit that our school aspires to share. With the departure of a number of staff at the end of term (the staff turnover rate is very, very low) I was able to completely restructure my Leadership Team and our lines of accountability for September 2021. Many important areas of school life that had been paused last year have been included in our planning for 2021-22. The McAuley diploma, Student Leadership and student voice (although the conversation about sexual harassment began in the summer term following a national focus) our Mansions, retreats and the Catholic Life, our 40th anniversary celebrations, plans for Open Evenings, Concerts and performances. External verification of our work through Arts mark, Careers mark, Inclusion Quality Mark will continue as will our aim to get the next level of the International School Award which we were pleased to receive in January. If it felt like life has been on pause for 18 months or so along with a general air of, at times, being confused. This feeling was not helped with Euro 2020 and Tokyo 2020 taking place in 2021.

We will continue to beat out our own steady rhythm in time with our unique vision and keep our child-centred focus. We will continue to provide your children with the best all-round Catholic education that they can possibly get. We are absolutely confident in our ability to do this and with the continued and growing support of our parents and carers we will. God Bless us all and our Catholic school community. John Rooney Headteacher

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

Strategic report (continued)

Achievements and performance (continued)

Key performance indicators

GCSE RESULTS 2021		
Year 11 Performance Data	2021 2019 (Estimate)	2020 2019 (Estimate)
Progress 8 (progress made between the end of primary school and the end of secondary school)	0.61	0.03
Attainment 8 (how well students have performed in up to 8 qualifications)	47.82	47.36
% achieving grade 5 or above in English and math's GCSEs	45.6	45.9
% achieving grade 4 or above in English and math's GCSEs	68	67.9
Ebacc average point score	4.14	4.20
% achieving the English Baccalaureate at grade 5 or above (strong pass)	22.1	19.4
% achieving the English Baccalaureate at grade 4 or above (standard pass)	30.9	34
% of cohort entered for the English Baccalaureate	39.3	47
Student destinations: % of students staying in education or employment for at least two terms after key stage 4	95	96

A LEVEL RESULTS 2021

Year 13 Performance Data	2021 2019 (W)	2020 2019 (W)
L3VA (progress made between the end KS4 and the end of KS5)	0.24	0.17
Average Grade	B-	B-
Average Points per entry	36.66	35.82

All grades received by students this year were the result of Teacher Assessed Grades which were subject to extremely rigorous testing by internal and some external moderation. A sample was also examined by representatives of AQA exam board. Of the 4,000 grades that were entered on the system, not one was altered. Of this number we had one stage two appeal.

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

Strategic report (continued)

Achievements and performance (continued)

OFSTED We were subject to two visits in the last academic year. The first in March 2021 looked at Remote Education.

OFSTED REPORT March 18th Main finding - **Leaders and those responsible for governance are taking effective action to provide education in the current circumstances.**

The second visit was a Section 8 Monitoring visit. It was HMI led and looked at progress since the last full inspection of February 2020.

MAIN FINDING was that. **“Leaders and those responsible for governance are taking effective action in order for the school to become a good school.”**

Going concern

After making appropriate enquiries, the Board of Governors has a reasonable expectation that the academy has adequate resources to continue in operational existence for the foreseeable future. For this reason it continues to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Statement of Accounting Policies.

The academy, like most other academies, is experiencing significant financial pressures, particularly from rising staff costs as a result of national changes to pension and National Insurance contributions, nevertheless the Governors have taken effective steps to deal with these challenges. The approved 2020/21 revenue budget is showing a surplus of £91,000.

During the week commencing the 13 December 2021 the RSC agreed to McAuley Catholic High School joining a Multi Academy Trust. As TUPE has not begun, nor has work in respect of the land transfers a date for this has yet to be agreed, but is expected to be within the next twelve months. Following the transfer of the school to the MAT this trust will be wound up.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

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

Financial Review

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

The academy also receives grants for fixed assets from the DfE/ESFA. In accordance with The Charities Statement Of Recommended Practice, Accounting and Reporting by Charities (SORP 2015), such grants are shown under the Statement of Financial Activities as restricted income in the fixed asset fund. The restricted fixed asset fund balance is reduced by annual depreciation charges over the expected useful life of the assets concerned.

In addition, the financial statements show income for such items as school trips, school dinners, uniforms etc. This income is treated as "unrestricted funds."

During the year ended 31 August 2021, total expenditure of £9,745,000 was in deficit of recurrent grant funding from DfE/ESFA together with other incoming resources. The excess of expenditure over income for the year (excluding pension reserve movements and restricted fixed asset fund) was £155,000.

All of the expenditure shown in the Statement of Financial Activities is in furtherance of the academy's objectives.

At 31 August 2021 net book value of fixed assets was £1,955,000 and movements in tangible fixed assets are shown in note 13 to the financial statements. The assets were used exclusively for providing education and the associated support services to the students of the academy.

The provisions of Financial Reporting Standard (FRS) 102 have been applied in full in respect of LGPS pension scheme, resulting in a pension deficit of £5,126,000 recognised on the Balance Sheet.

The academy held fund balances as at 31 August 2021 of £(2,538,000) comprising of £1,984,000 of restricted fixed asset fund, a pension deficit of £(5,126,000) and £491,000 of unrestricted funds. The balance of restricted general funds, excluding pension reserves, plus unrestricted funds as at 31 August 2021 was £604,000.

Reserves policy

The academy holds restricted and unrestricted funds (the attached financial statements detail these funds). Unrestricted funds are held to:

Provide funds which can be designated to specific areas and to cover ongoing costs in relation to the running of the academy including catering provisions, school trips, uniform costs and fundraising for good causes.

The level of reserves is reviewed by the Governors regularly throughout the year. The minimum level of reserves for the ongoing needs of an academy is reviewed by the Governors on an annual basis. This review encompasses the nature of income and expenditure streams, the need to match income with commitments and the nature of reserves. The governors therefore consider it prudent to hold restricted and unrestricted reserves (total funds less the amount held in fixed assets) of £400,000.

This is considered sufficient to cover additional planned during year expenditure to meet changes to operational needs and contingencies for unexpected expenditure.

The academy's current level of restricted and unrestricted reserves are in surplus by £604,000 and are considered to be above the level of reserves required for the ongoing needs of the academy. The Governors continue to consider additional activities related to the academy's objectives to which the excess reserves may be applied.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

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

Investment policy

The academy invests surplus funds through interest bearing current accounts. This policy maximises investment return whilst minimising risks to the principal sum.

Principal risks and uncertainties

The principal risks and uncertainties are centered on changes in the level of funding from the DfE/ESFA. In addition the academy is a member of the Local Government Pension Scheme (LGPS), which results in the recognition of a significant deficit on the academy Balance Sheet.

The Governors have assessed the major risks, to which the academy is exposed, in particular those relating specifically to teaching, provision of facilities and other operational areas of the academy, and its finances. The Governors have implemented a number of systems to assess risks that the academy faces, especially in the operational areas (e.g. in relation to teaching, health and safety, bullying and school visits) and in relation to the control of finance. Where significant financial risk still remains they have ensured they have adequate insurance cover.

The academy has fully implemented the requirements of the Safer Recruitment procedures and relevant staff have received training in this area in addition all staff receiving training on Child Protection/Safeguarding.

The academy is subject to a number of risks and uncertainties in common with other academies. The academy has in place procedures to identify and mitigate financial risks.

Fundraising

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

Plans for future periods

Governors have determined that the Strategic aims remain unchanged as do the strategic objectives covering the period up until and including the end of the Academic year 2022-23. At this point they will have been further reviewed.

The academy wishes to maintain a broad and balanced curriculum which is fully inclusive and appropriate to the needs of students of all abilities. The academy wishes to ensure equality of opportunity for all staff and students and is focussed on promoting the needs of disadvantaged students.

To this end comprehensive strategic reviews of the curriculum and staffing structure are taking place to ensure the academy can continue to offer the appropriate curriculum. The age of the buildings are a concern and as such a comprehensive programme of maintenance and bid applications, for example to the Academy Condition Improvement Fund will continue.

During the week commencing the 13 December 2021 the RSC agreed to McAuley Catholic High School joining a Multi Academy Trust. As TUPE has not begun, nor has work in respect of the land transfers a date for this has yet to be agreed, but is expected to be within the next twelve months. Following the transfer of the school to the MAT this trust will be wound up.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

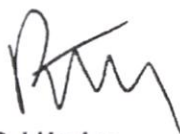
GOVERNORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

Auditor

Insofar as the Governors are aware:

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

The Governors' Report, incorporating a strategic report, was approved by order of the Board of Governors, as the company directors, on *23rd December 2021.* and signed on its behalf by:



Dr P J Hurley
Chair

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

GOVERNANCE STATEMENT

Scope of responsibility

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

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

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

Governance

The information on governance included here supplements that described in the Governors' Report and in the Statement of Governors' Responsibilities. The Board of Governors has formally met 6 times during the year.

Attendance during the year at meetings of the Board of Governors was as follows:

Governor	Meetings attended	Out of a possible
Dr P J Hurley, Chair	6	6
D George	6	6
P Giannini, staff governor (resigned 31 August 2021)	5	6
V Hailes	6	6
R C Hammond-Jones	4	6
V Joseph	3	6
R A Prior (resigned 31 March 2021)	2	3
M J Sansom (resigned 10 February 2021)	2	2
M Twitchell, staff governor	5	6
Mr A Whittaker	5	6
P Witter, staff governor	5	6
N Woodward (resigned 05 January 2021)	2	2
J J G Rooney, Principal and Accounting Officer	6	6

Governance reviews:

Due to the Coronavirus pandemic when schools were closed by central Government to all students except vulnerable children and children of key workers, during this time, the Headteacher, Chair of Governors and Vice Chair of Governors met on a weekly basis to maintain an overview of the running of the school. These weekly executive meetings also fed into the meetings of the Academy's Critical Incident Team who met regularly and weekly at the height of the pandemic to ensure that a continual overview of the academy was maintained. Unfortunately during this period there was also a prolonged period of absence within the finance team due to ill health. This has resulted in the management accounts and cash flow forecasts not being compiled in a timely manner, however costs continued to be tightly managed and this is reflected in this year's accounts. The trust has now bought in additional resource to help manage the situation.

The Finance and Premises Committee is a sub-committee of the main Board of Governors. Its purpose is to approve the academy revenue budget, receive periodic management reports showing performance against the agreed budget, set accounting policies, ensure compliance with Academies Accounts Direction appoint external auditors, and receive the annual audit report prior to presentation to the full Board of Governors.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

GOVERNANCE STATEMENT (CONTINUED)

Governance (continued)

Attendance during the year at meetings was as follows:

Governor	Meetings attended	Out of a possible
Mr D George (Chair)	4	4
Mr A Prior (Resigned 31/03/2021)	3	3
Mr M Twitchell (staff Governor)	4	4
Mr A Whittaker	3	4
Miss P Witter (staff Governor)	3	4

The audit and risk committee is incorporated within the Finance and Premises committee

As Accounting Officer, the Principal has responsibility for ensuring that the academy 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's use of its resources has provided good value for money during each academic year, and reports to the Board of Governors where value for money can be improved, including the use of benchmarking data where appropriate. The Accounting Officer for the academy has delivered improved value for money during the year by :

Monitoring and evaluation – That is working within agreed and anticipated and received public expenditure. Monitored by monthly reports.

Benchmarking – to ensure value for money the Accounting Officer uses Kreston benchmarking reports. This has enabled us to have a productive workforce and an efficient deployment of resources.

Contract oversight – Challenge fees and charges particularly to do with Service level agreements and contracts including Catering and Cleaning contracts as well as examinations fees – all impacted this year by the pandemic.

Programme of continuous challenge – the use of internal audit

Outcomes – Reference GCSE and A level results. We had two successful OFSTED Monitoring visits – reference Headteacher's Report

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 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 The McAuley Catholic High School for the year 1 September 2020 to 31 August 2021 and up to the date of approval of the annual report and financial statements.

Capacity to handle risk

The Board of Governors has reviewed the key risks to which the academy is exposed together with the operating, financial and compliance controls that have been implemented to mitigate those risks. The Board of Governors is of the view that there is a formal ongoing process for identifying, evaluating and managing the academy's significant risks that has been in place for the year 1 September 2020 to 31 August 2021 and up to the date of approval of the annual report and financial statements. This process is regularly reviewed by the Board of Governors.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

GOVERNANCE STATEMENT (CONTINUED)

The risk and control framework

The academy'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 Governors
- regular reviews by the Finance and General Premises Committee of reports which indicate financial performance against the forecasts and of major purchase plans, capital works and expenditure programmes
- setting targets to measure financial and other performance
- clearly defined purchasing (asset purchase or capital investment) guidelines
- identification and management of risks

The Board of Governors has decided to employ BHP as internal auditor.

The academy has sought tenders for the provision for a specific internal audit services for the financial year 2020/21 to separate the role in line with revised FRC Ethical Standard (15 March 2020).

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

- Testing of payroll systems
- Testing of purchase systems
- Testing of petty cash/ expenses procedures
- Testing of income
- Testing of the accounting systems and management information produced
- Review of Governor appointments/resignations and declarations of interest
- Review of gifts and hospitality & honorarium/ex gratia payments
- Review of information technology strategy
- Review of fixed assets
- Review of VAT and Corporation tax position

On a termly basis, the internal auditor reports to the Board of Governors through the Finance and Premises Committee on the operation of the systems of control and on the discharge of the Board of Governors financial responsibilities

The external auditors or reviewer have delivered their schedule of work as planned, and no material control issues have arisen as a result of their work.

Review of effectiveness

As Accounting Officer, the Principal 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 BHP
- the work of the external auditors;
- the financial management and governance self-assessment process or the school resource management self-assessment tool;
- the work of the executive managers within the academy who have responsibility for the development and maintenance of the internal control framework.

The Accounting Officer has been advised of the implications of the result of their review of the system of internal control by the Finance and Premises Committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

GOVERNANCE STATEMENT (CONTINUED)

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



Dr P J Hurley
Chair



J J G Rooney
Accounting Officer

and signed

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

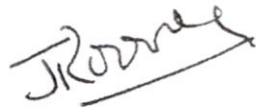
STATEMENT ON REGULARITY, PROPRIETY AND COMPLIANCE

As Accounting Officer of The McAuley Catholic High School I have considered my responsibility to notify the academy Board of Governors and the Education and Skills Funding Agency (ESFA) of material irregularity, impropriety and non-compliance with terms and conditions of all funding received by the academy, under the funding agreement in place between the academy and the Secretary of State for Education. As part of my consideration I have had due regard to the requirements of the Academies Financial Handbook 2020.

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

Unfortunately during this period there was also a prolonged period of absence within the finance team due to ill health. This has resulted in the management accounts and cash flow forecasts not being compiled in a timely manner, however costs continued to be tightly managed and this is reflected in this year's accounts. The trust has now bought in additional resource to help manage the situation.

J J G Rooney
Accounting Officer
Date:


23/12/21

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

STATEMENT OF GOVERNORS' RESPONSIBILITIES
FOR THE YEAR ENDED 31 AUGUST 2021

The Governors (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Governors' Report and the financial statements in accordance with the Academies Accounts Direction published by the Education and Skills Funding Agency, United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Governors to prepare financial statements for each financial year. Under company law, the Governors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Governors are required to:

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

The Governors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

Approved by order of the members of the Board of Governors on
and signed on its behalf by:



Dr P J Hurley
Chair

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

**INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF THE
MCAULEY CATHOLIC HIGH SCHOOL**

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the academy's affairs as at 31 August 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities SORP 2019 and the Academies Accounts Direction 2020 to 2021 issued by the Education and Skills Funding Agency.

Basis for opinion

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

Material uncertainty related to going concern

The RSC during the week commencing 13 December 2021 agreed to McAuley Catholic High School joining a Multi-Academy Trust. Whilst the timeline for this is to be agreed it is expected to be before or at the end of the current academic year. All the assets and liabilities will be transferred to the new trust on the agreed date. Following the transfer of the school to the MAT this trust will be wound up. This is also explained in note 1.5 of the Statement of Accounting Policies.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

**INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF THE
MCAULEY CATHOLIC HIGH SCHOOL (CONTINUED)**

Other information

The Governors are responsible for the other information. The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Governors are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the academy and its environment obtained in the course of the audit, we have not identified material misstatements in the Governors' Report including the Strategic Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Governors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Governors

As explained more fully in the Governors' Responsibilities Statement, the Governors (who are also the directors of the academy for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Governors 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 Governors are responsible for assessing the academy's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Governors either intend to liquidate the academy or to cease operations, or have no realistic alternative but to do so.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

**INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF THE
MCAULEY CATHOLIC HIGH SCHOOL (CONTINUED)**

Auditors' responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Our audit must be alert to the risk of manipulation of the financial statements and seek to understand the incentives and opportunities for management to achieve this.

We undertake the following procedures to identify and respond to these risks of non-compliance:

- Understanding the key legal and regulatory frameworks that are applicable to the Trust. We communicated identified laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit. We determined the most significant of these to be the regulations set out by the DfE/ESFA. Our audit focuses on financial matters as set out in our regularity opinion. Other key laws and regulations included safeguarding, Health & Safety, GDPR and employment law
- Enquiry of trustees and management as to policies and procedures to ensure compliance and any known instances of non-compliance
- Review of board minutes and correspondence with regulators
- Enquiry of trustees and management as to areas of the financial statements susceptible to fraud and how these risks are managed
- Challenging management on key estimates, assumptions and judgements made in the preparation of the financial statements. These key areas of uncertainty are disclosed in the accounting policies
- Identifying and testing unusual journal entries, with a particular focus on manual journal entries.

Through these procedures, we did not become aware of actual or suspected non-compliance.

We planned and performed our audit in accordance with auditing standards but owing to the inherent limitations of procedures required in these areas, there is an unavoidable risk that we may not have detected a material misstatement in the accounts. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve concealment, collusion, forgery, misrepresentations, or override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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 Auditors' Report.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

**INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF THE
MCAULEY CATHOLIC HIGH SCHOOL (CONTINUED)**

Use of our report

This report is made solely to the academy's governors, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the academy's governors 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 academy and its governors, as a body, for our audit work, for this report, or for the opinions we have formed.



Christopher Beaumont BA (Hons) BFP FCA DChA (Senior Statutory Auditor)

for and on behalf of

Clive Owen LLP

Chartered Accountants

Statutory Auditors

140 Coniscliffe Road

Darlington

Co Durham

DL3 7RT

Date: 23 December 2021

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

**INDEPENDENT REPORTING ACCOUNTANT'S ASSURANCE REPORT ON REGULARITY TO THE
MCAULEY CATHOLIC HIGH SCHOOL AND THE EDUCATION AND SKILLS FUNDING AGENCY**

In accordance with the terms of our engagement letter dated 19 September 2019 and further to the requirements of the Education and Skills Funding Agency (ESFA) as included in the Academies Accounts Direction 2020 to 2021, we have carried out an engagement to obtain limited assurance about whether the expenditure disbursed and income received by The McAuley Catholic High School during the year 1 September 2020 to 31 August 2021 have been applied to the purposes identified by Parliament and the financial transactions conform to the authorities which govern them.

This report is made solely to The McAuley Catholic High School and ESFA in accordance with the terms of our engagement letter. Our work has been undertaken so that we might state to The McAuley Catholic High School and ESFA those matters we are required to state in a report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The McAuley Catholic High School and ESFA, for our work, for this report, or for the conclusion we have formed.

Respective responsibilities of The McAuley Catholic High School's Accounting Officer and the reporting accountant

The accounting officer is responsible, under the requirements of The McAuley Catholic High School's funding agreement with the Secretary of State for Education dated 19 September 2019 and the Academies Financial Handbook, extant from 1 September 2020, for ensuring that expenditure disbursed and income received is applied for the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

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

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

**INDEPENDENT REPORTING ACCOUNTANT'S ASSURANCE REPORT ON REGULARITY TO THE
MCAULEY CATHOLIC HIGH SCHOOL AND THE EDUCATION & SKILLS FUNDING AGENCY
(CONTINUED)**

Approach

We conducted our engagement in accordance with the Framework and Guide for External Auditors and Reporting Accountant of Academy Trusts issued by ESFA. We performed a limited assurance engagement as defined in our engagement letter.

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

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

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

The work undertaken to draw to our conclusion includes:

- Review of Governor and committee minutes;
- Review of termly Internal Assurance reports;
- Completion of self assessment questionnaire by Accounting Officer;
- Review documentation provided to Governors and Accounting Officer setting out responsibilities;
- Obtain formal letters of representation detailing the responsibilities of Governors;
- Review of payroll, purchases and expenses claims on a sample basis;
- Confirmation that the lines of delegation and limits set have been adhered to;
- Evaluation of internal control procedures and reporting lines;
- Review cash payments for unusual transactions;
- Review of credit card transactions;
- Review of registers of interacts;
- Review related party transactions;
- Review of borrowing agreements;
- Review of land and building transactions;
- Review of potential and actual bad debts;
- Review an instance of gifts/hospitality to ensure in line with policy;
- Review whistleblowing procedures;
- Review pay policy and factors determining executive pay;
- Review of staff expenses;
- Review other income to ensure is in line with funding agreement;
- Review governance structure and number of meetings held; and
- Review whether there is a risk register in place.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

INDEPENDENT REPORTING ACCOUNTANT'S ASSURANCE REPORT ON REGULARITY TO THE
MCAULEY CATHOLIC HIGH SCHOOL AND THE EDUCATION & SKILLS FUNDING AGENCY
(CONTINUED)

Conclusion

In the course of our work it has come to our attention that regular management accounts and financial forecasts have not been prepared in accordance with the Academies Financial Handbook 2020. Nothing has come to our attention which suggest in all material respects the expenditure disbursed and income received during the year 1 September 2020 to 31 August 2021 has not been applied to purposes intended by Parliament and the financial transactions do not conform to the authorities which govern them.



Clive Owen LLP
Reporting Accountant
Statutory Auditors

140 Coniscliffe Road
Darlington
Co Durham
DL3 7RT

Date: 23 December 2021

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

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

	Unrestricted funds 2021 £000	Restricted funds 2021 £000	Restricted fixed asset funds 2021 £000	Total funds 2021 £000	Total funds 2020 £000
Income from:					
Donations and capital grants	3	4	-	32	36
Charitable activities		(3)	9,491	-	9,488
Other trading activities		66	-	-	66
Investments	6	-	-	-	3
Total income	<u>67</u>	<u>9,491</u>	<u>32</u>	<u>9,590</u>	<u>9,118</u>
Expenditure on:					
Charitable activities		34	9,574	137	9,745
Total expenditure		<u>34</u>	<u>9,574</u>	<u>137</u>	<u>9,745</u>
Net (expenditure)/ income		33	(83)	(105)	(155)
Transfers between funds	16	-	(66)	66	-
Net movement in funds before other recognised gains/(losses)		<u>33</u>	<u>(149)</u>	<u>(39)</u>	<u>(155)</u>
Other recognised gains/(losses):					
Actuarial gains/(losses) on defined benefit pension schemes	23	-	7	-	7
Net movement in funds		<u>33</u>	<u>(142)</u>	<u>(39)</u>	<u>(148)</u>
Reconciliation of funds:					
Total funds brought forward		458	(4,871)	2,023	(2,390)
Net movement in funds		33	(142)	(39)	(148)
Total funds carried forward		<u>491</u>	<u>(5,013)</u>	<u>1,984</u>	<u>(2,538)</u>

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)
REGISTERED NUMBER: 08936511

BALANCE SHEET
AS AT 31 AUGUST 2021

	Note	2021 £000	2020 £000
Fixed assets			
Tangible assets	13	1,955	2,023
		1,955	2,023
Current assets			
Debtors	14	234	213
Cash at bank and in hand		920	778
		1,154	991
Creditors: amounts falling due within one year	15	(521)	(533)
		633	458
Net current assets			
		633	458
Total assets less current liabilities		2,588	2,481
Net assets excluding pension liability		2,588	2,481
Defined benefit pension scheme liability	23	(5,126)	(4,871)
Net Liabilities including pension scheme liabilities		(2,538)	(2,390)

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)
REGISTERED NUMBER: 08936511

BALANCE SHEET (CONTINUED)
AS AT 31 AUGUST 2021

	Note		2021 £000		2020 £000
Funds of the academy					
Restricted funds:					
Fixed asset funds	16	1,984		2,023	
Restricted income funds	16	113		-	
Restricted funds excluding pension asset	16	2,097		2,023	
Pension reserve	16	(5,126)		(4,871)	
Total restricted funds	16		(3,029)		(2,848)
Unrestricted income funds	16		491		458
Total funds			(2,538)		(2,390)

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements on pages 31 to 60 were approved by the Governors, and authorised for issue on and are signed on their behalf, by:



Dr P J Hurley
Chair

The notes on pages 35 to 60 form part of these financial statements.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2021

	Note	2021 £000	2020 £000
Cash flows from operating activities			
Net cash provided by/(used in) operating activities	18	150	(40)
Cash flows from investing activities	19	(8)	(179)
Change in cash and cash equivalents in the year		142	(219)
Cash and cash equivalents at the beginning of the year		778	997
Cash and cash equivalents at the end of the year	20, 21	920	778

The notes on pages 35 to 60 form part of these financial statements

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

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

1. Accounting policies

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

1.1 Basis of preparation of financial statements

The financial statements of the academy, which is a public benefit entity under FRS 102, have been prepared under the historic cost convention in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102), the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Academies Accounts Direction 2020 to 2021 issued by ESFA, the Charities Act 2011 and the Companies Act 2006.

The McAuley Catholic High School meets the definition of a public benefit entity under FRS 102.

1.2 Fund accounting

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

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

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

Investment income, gains and losses are allocated to the appropriate fund.

1.3 Income

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

• **Grants**

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of meeting any performance-related conditions there is not unconditional entitlement to the income and its recognition is deferred and included in creditors as deferred income until the performance-related conditions are met. Where entitlement occurs before income is received, the income is accrued.

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 year 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.

• **Donations**

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

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

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

1. Accounting policies (continued)

1.3 Income (continued)

- **Other income**

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

1.4 Expenditure

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

- **Expenditure on raising funds**

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

- **Charitable activities**

Expenditure on charitable activities are costs incurred on the academy educational operations, including support costs and those costs relating to the governance of the academy appointed to charitable activities.

All resources expended are inclusive of irrecoverable VAT.

1.5 Going concern

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

The RSC during the week commencing 13 December 2021 agreed to McAuley Catholic High School joining a Multi-Academy Trust. Whilst the timeline for this is to be agreed it is expected to be before or at the end of the current academic year. All the assets and liabilities will be transferred to the new trust on the agreed date. Following the transfer of the school to the MAT this trust will be wound up.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

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

1. Accounting policies (continued)

1.6 Tangible fixed assets

Assets costing £1,000 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation and any provision for impairment.

Where tangible fixed assets have been acquired with the aid of specific grants, either from the Government or from the private sector, they are included in the Balance Sheet at cost and depreciated over their expected useful economic life. Where there are specific conditions attached to the funding requiring the continued use of the asset, the related grants are credited to a restricted fixed asset fund in the Statement of Financial Activities and carried forward in the Balance Sheet. Depreciation on the relevant assets is charged directly to the restricted fixed asset fund in the Statement of Financial Activities. Where tangible fixed assets have been acquired with unrestricted funds, depreciation on such assets is charged to the unrestricted fund.

Depreciation is provided on all tangible fixed assets other than freehold land, at the rates calculated to write off the cost of these assets, less their estimated residual value, over their expected useful lives on the following basis:

Long-term leasehold improvements	- 25 years
Fixtures and fittings	- 7 years
Computer equipment	- 3 years

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.

1.7 Operating leases

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

1.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the academy; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.9 Taxation

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

Accordingly, the academy is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 11, chapter 3 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.10 Debtors

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

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

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

1. Accounting policies (continued)

1.11 Cash at bank and in hand

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

1.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the academy anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.13 Financial instruments

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

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 14. Prepayments are not financial instruments.

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

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in note 15. 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.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

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

1. Accounting policies (continued)

1.14 Pensions

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

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

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

Actuarial gains and losses are recognised immediately in other recognised gains and losses.

1.15 Agency arrangements

The academy 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 academy does not have control over the charitable application of the funds. The funds received and paid and any balances held are disclosed in note 27.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

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

2. Critical accounting estimates and areas of judgment

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

Critical accounting estimates and assumptions:

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

The present value of the Local Government Pension Scheme defined benefit liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost or income for pensions include the discount rate. Any changes in these assumptions, which are disclosed in note 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 2019 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. In the current year the actuary has made assumptions to estimate the liability associated with McCloud Sargeant (McCloud) and GMP Indexation and Equalisation (GMP).

Critical areas of judgment:

Depreciation – Depreciation is calculated so as to write off the cost of an asset, less its residual value, over the economic life of that asset. An estimate of the useful life of assets is detailed in the depreciation accounting policy. The value of depreciation charge during the year was £137,000.

Land – With the exception of some of the playing fields, which are held under a 125 year lease from Doncaster Metropolitan Borough Council, all of the academy premises consist of land (and buildings) owned by, or leased by, The Institute of Our Lady of Mercy, and under licence from the Diocese of Hallam. The Trustees of the Diocese of Hallam are providers of the academy on the same basis as when the academy was a maintained school. The academy occupies the land (and buildings) under a mere licence. This continuing permission of the Diocese of Hallam is pursuant to, and subject to, the Diocese's charitable objects, and is part of the Catholic Church's contribution since 1847 to provide State funded education in partnership with the State. The licence delegates aspects of the management of the land (and buildings). Having considered the factual matrix under which the academy is occupying the land (and building) the Governors have concluded that the value of the land and buildings occupied by the academy will not be recognised on the Balance Sheet of the academy.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

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

3. Income from donations and capital grants

	Unrestricted funds 2021 £000	Restricted fixed asset funds 2021 £000	Total funds 2021 £000	Total funds 2020 £000
Donations	4	-	4	4
Capital Grants	-	32	32	32
	<u>4</u>	<u>32</u>	<u>36</u>	<u>36</u>
	<u>4</u>	<u>32</u>	<u>36</u>	
Total 2020	<u>4</u>	<u>32</u>	<u>36</u>	

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

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

4. Funding for the academy's educational operations

	Unrestricted funds 2021 £000	Restricted funds 2021 £000	Total funds 2021 £000	Total funds 2020 £000
DfE/ESFA grants				
General Annual Grant (GAG)	-	8,464	8,464	8,013
Other DfE/ESFA grants				
Pupil Premium	-	315	315	304
Rates	-	31	31	11
Year 7 Catch Up	-	-	-	18
Teachers' pay grant	-	109	109	109
Teachers' pension grant	-	332	332	323
Other DfE Group grants	-	14	14	-
	-	-	9,265	8,778
Other Government grants				
SEN	-	54	54	55
Local Authority grants	-	18	18	19
	-	72	72	74
Other income from the academy's academy's educational operations	(3)	15	12	164
COVID-19 additional funding (DfE/ESFA)				
Catch-up Premium	-	101	101	-
Other DfE/ESFA COVID-19 funding	-	38	38	8
	-	139	139	8
	(3)	9,491	9,488	9,024
Total 2020	123	8,901	9,024	

Following the reclassification in the Academies Accounts Direction 2020/21 of some grants received from the Department of Education and ESFA, the academy's funding for Universal Infant Free School Meals and Pupil Premium is no longer reported under the Other DfE Group grants heading, but as separate lines under the Other DfE/ESFA grants heading. The prior year numbers have been reclassified.

The academy 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 funding received for coronavirus exceptional support covers £4k of premises costs and £4k of Free school meals. These costs are included in note 7 and 8 below as appropriate.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

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

5. Income from other trading activities

	Unrestricted funds 2021 £000	Total funds 2021 £000	Total funds 2020 £000
Income from facilities and services	27	27	48
Rental and lettings income	10	10	7
Other	29	29	-
	<u>66</u>	<u>66</u>	<u>55</u>
Total 2020	<u>55</u>	<u>55</u>	

6. Investment income

	Unrestricted funds 2021 £000	Total funds 2021 £000	Total funds 2020 £000
Bank Interest	-	-	3
	<u>3</u>	<u>3</u>	
Total 2020	<u>3</u>	<u>3</u>	

7. Expenditure

	Staff Costs 2021 £000	Premises 2021 £000	Other 2021 £000	Total 2021 £000	Total 2020 £000
Academy's educational operations:					
Direct costs	7,279	-	565	7,844	7,565
Allocated support costs	665	-	1,236	1,901	1,817
	<u>7,944</u>	<u>-</u>	<u>1,801</u>	<u>9,745</u>	<u>9,382</u>
Total 2020	<u>7,675</u>	<u>661</u>	<u>1,046</u>	<u>9,382</u>	

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

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

7. Expenditure (continued)

In 2021, of the total expenditure, £34,000 (2020 - £187,000) was to unrestricted funds and £9,711,000 (2020 - £9,189,000) was to restricted funds.

There were no individual transactions over £5,000 for:

Compensation payments
Gifts made by the trust
Fixed asset losses
Stock losses
Cash losses
Unrecoverable debts

There were no ex-gratia payments in the year.

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £000	Support costs 2021 £000	Total funds 2021 £000	Total funds 2020 £000
Academy's educational operations	7,844	1,901	9,745	9,382
Total 2020	<u>7,565</u>	<u>1,817</u>	<u>9,382</u>	

Analysis of direct costs

	Total funds 2021 £000	Total funds 2020 £000
Staff costs	7,279	6,966
Educational supplies	182	240
Examination fees	112	121
Staff development	7	-
Technology costs	146	103
Educational consultancy	45	72
Staff expenses	-	1
Transport	67	58
Other costs	6	4
	<u>7,844</u>	<u>7,565</u>

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2021 £000	Total funds 2020 £000
Pension finance costs	85	80
Staff costs	665	709
Depreciation	137	126
Staff development	-	13
Technology costs	106	111
Staff expenses	5	5
Maintenance of premises	84	72
Cleaning	269	183
Other premises costs	80	78
Energy	113	137
Rent & rates	33	28
Insurance	34	41
Catering	211	97
Security	7	9
Other costs	58	109
Governance costs	14	19
	<u>1,901</u>	<u>1,817</u>

9. Net income/(expenditure)

Net income/(expenditure) for the year includes:

	2021 £000	2020 £000
Operating lease rentals	71	71
Depreciation of tangible fixed assets	137	126
Fees paid to auditors for:		
- audit	11	9
- other services	2	6
	<u>111</u>	<u>102</u>

THE MCAULEY CATHOLIC HIGH SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

10. Staff

a. Staff costs

Staff costs during the year were as follows:

	2021 £000	2020 £000
Wages and salaries	5,852	5,531
Social security costs	532	575
Pension costs	1,552	1,474
	7,936	7,580
Supply staff costs	8	95
	7,944	7,675

Included in operating costs of defined benefit pension schemes is £170,000 (2020: £146,000) in respect of movements in the LGPS pension deficit.

b. Non-statutory/non-contractual staff severance payments

Included in staff restructuring costs are non statutory/non-contractual severance payments totalling £Nil (2020: £Nil).

c. Staff numbers

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

	2021 No.	2020 No.
Teachers	94	94
Administration and support	63	67
Management	11	12
	168	173
	168	173

THE MCAULEY CATHOLIC HIGH SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

10. Staff (continued)

d. Higher paid staff

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

	2021 No.	2020 No.
In the band £60,001 - £70,000	9	3
In the band £70,001 - £80,000	1	2
In the band £100,001 - £110,000	1	1
	9	6

e. Key management personnel

The key management personnel of the academy comprise the Governors and the Senior Leadership Team as listed on page 2. The total amount of employee benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the academy was £762,000 (2020: £688,000).

11. Governors' remuneration and expenses

One or more Governors has been paid remuneration or has received other benefits from an employment with the academy. The principal and other staff Governors only receive remuneration in respect of services they provide undertaking the roles of principal and staff members under their contracts of employment. The value of Governors' remuneration and other benefits was as follows:

		2021 £000	2020 £000
J J G Rooney, Headteacher and Accounting Officer	Remuneration	105 - 110	100 - 105
	Pension contributions paid	25 - 30	20 - 25
C J Bradbury (resigned 20 September 2019)	Remuneration		25 - 30
	Pension contributions paid		0 - 5
P Giannini (staff governor) (resigned 31 August 2021)	Remuneration	45 - 50	45 - 50
	Pension contributions paid	10 - 15	10 - 15
M Twitchell, (staff governor)	Remuneration	40 - 45	30 - 35
	Pension contributions paid	10 - 15	5 - 10
P Witter, (staff governor)	Remuneration	30 - 35	20 - 25
	Pension contributions paid	0 - 5	0 - 5

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

12. Governors' and Officers' insurance

In accordance with normal commercial practice, the academy has purchased insurance to protect Governors and officers from claims arising from negligent acts, errors or omissions occurring whilst on academy business. The insurance provides cover up to £2,000,000 on any one claim and the cost for the year ended 31 August 2021 was not separately identifiable from the total insurance cost.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A Company Limited by Guarantee)

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

13. Tangible fixed assets

	Long-term leasehold improve- ments £000	Fixtures and fittings £000	Computer equipment £000	Total £000
Cost or valuation				
At 1 September 2020	2,221	240	77	2,538
Additions	69	-	-	69
At 31 August 2021	<u>2,290</u>	<u>240</u>	<u>77</u>	<u>2,607</u>
Depreciation				
At 1 September 2020	325	137	53	515
Charge for the year	91	33	13	137
At 31 August 2021	<u>416</u>	<u>170</u>	<u>66</u>	<u>652</u>
Net book value				
At 31 August 2021	<u>1,874</u>	<u>70</u>	<u>11</u>	<u>1,955</u>
At 31 August 2020	<u>1,896</u>	<u>103</u>	<u>24</u>	<u>2,023</u>

14. Debtors

	2021 £000	2020 £000
Trade debtors	20	19
Other Debtors	4	11
Prepayments and accrued income	126	134
VAT recoverable	84	49
	<u>234</u>	<u>213</u>

THE MCAULEY CATHOLIC HIGH SCHOOL
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15. Creditors: Amounts falling due within one year

	2021	2020
	£000	£000
Trade creditors	149	135
Other taxation and social security	296	285
Other creditors	20	21
Accruals and deferred income	56	92
	521	533
	521	533
	2021	2020
	£000	£000
Deferred income		
Deferred income at 1 September 2020	17	88
Resources deferred during the year	38	17
Amounts released from previous periods	(17)	(88)
	38	17
Deferred income at 31 August 2020	38	17

At the Balance Sheet date the academy trust was holding funds received in advance for trip income.

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16. Statement of funds

	Balance at 1 September 2020 £000	Income £000	Expenditure £000	Transfers in/out £000	Gains/ (Losses) £000	Balance at 31 August 2021 £000
Unrestricted funds						
General Funds	327	67	(34)	-	-	360
Inherited on conversion	131	-	-	-	-	131
	<u>458</u>	<u>67</u>	<u>(34)</u>	<u>-</u>	<u>-</u>	<u>491</u>
Restricted general funds						
General Annual Grant (GAG)	-	8,464	(8,285)	(66)	-	113
Pupil premium	-	315	(315)	-	-	-
COVID-19 funding	-	139	(139)	-	-	-
SEN	-	54	(54)	-	-	-
Other government grants	-	32	(32)	-	-	-
Other DfE/ESFA grants	-	472	(472)	-	-	-
Other income	-	15	(15)	-	-	-
Pension reserve	(4,871)	-	(262)	-	7	(5,126)
	<u>(4,871)</u>	<u>9,491</u>	<u>(9,574)</u>	<u>(66)</u>	<u>7</u>	<u>(5,013)</u>
Restricted fixed asset funds						
Devolved Formula Capital	293	32	(14)	-	-	311
Academies Capital Maintenance Fund	388	-	(20)	-	-	368
Capital expenditure from GAG	406	-	(60)	66	-	412
Condition Improvement Fund	913	-	(40)	-	-	873
Local Authority	23	-	(3)	-	-	20

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16. Statement of funds (continued)

	Balance at 1 September 2020 £000	Income £000	Expenditure £000	Transfers in/out £000	Gains/ (Losses) £000	Balance at 31 August 2021 £000
	2,023	32	(137)	66	-	1,984
Total Restricted funds	(2,848)	9,523	(9,711)	-	7	(3,029)
Total funds	(2,390)	9,590	(9,745)	-	7	(2,538)

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

The General Annual Grant (GAG) must be used for the normal running of the academy including salaries and related costs, overheads, repairs and maintenance, and insurance.

Pupil Premium is additional funding to be spent as the school sees fit to support deprived students.

Universal Infant Free School Meals (included within Other DfE/ESFA Grants) is funding to provide a free school lunch to all pupils in reception, year 1 and year 2.

Other DfE/ESFA Grants also includes the PE and sport premium grant, rates relief, teachers' pay grant and teachers' pension grant.

Other Government grants include Early Years funding for three and four year old children, funding for pupils with Special Educational Needs and other income from the local authority.

The pension reserves is the liability due to the deficit on the Local Government Pension Scheme. Further details are shown in note 23.

The restricted fixed asset funds represent monies received to purchase fixed assets. Depreciation is charged against each fund over the useful economic life of the associated assets.

Unrestricted funds include the income from uniform sales, school trips and catering with the relevant costs allocated accordingly.

COVID-19 Catch-up premium is to be spent on resources to assist pupils to catch up on learning missed during COVID-19 pandemic.

A transfer of £66,000 has been made to capital expenditure from GAG to reflect those items included within fixed assets which have been purchased using GAG monies.

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

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16. Statement of funds (continued)

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

	Balance at 1 September 2019 £000	Income £000	Expenditure £000	Transfers in/out £000	Gains/ (Losses) £000	Balance at 31 August 2020 £000
Unrestricted funds						
General Funds	329	185	(187)	-	-	327
Inherited on conversion	131	-	-	-	-	131
	<u>460</u>	<u>185</u>	<u>(187)</u>	<u>-</u>	<u>-</u>	<u>458</u>
Restricted general funds						
General Annual Grant (GAG)	-	8,013	(7,955)	(58)	-	-
Pupil premium	-	304	(304)	-	-	-
SEN	-	55	(55)	-	-	-
Other LA Revenue Grants	-	19	(19)	-	-	-
Other DfE/ESFA grants	-	461	(461)	-	-	-
Other income	-	41	(41)	-	-	-
Donations	-	8	(8)	-	-	-
Pension reserve	(4,335)	-	(220)	-	(316)	(4,871)
	<u>(4,335)</u>	<u>8,901</u>	<u>(9,063)</u>	<u>(58)</u>	<u>(316)</u>	<u>(4,871)</u>
Restricted fixed asset funds						
Devolved Formula Capital	269	32	(8)	-	-	293
Academies Capital Maintenance Fund	407	-	(19)	-	-	388
Capital expenditure from GAG	431	-	(58)	33	-	406
Condition Improvement Fund	952	-	(39)	-	-	913
Local Authority	-	-	(2)	25	-	23

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16. Statement of funds (continued)

	Balance at 1 September 2019 £000	Income £000	Expenditure £000	Transfers in/out £000	Gains/ (Losses) £000	Balance at 31 August 2020 £000
	2,059	32	(126)	58	-	2,023
Total Restricted funds	(2,276)	8,933	(9,189)	-	(316)	(2,848)
Total funds	(1,816)	9,118	(9,376)	-	(316)	(2,390)

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £000	Restricted funds 2021 £000	Restricted fixed asset funds 2021 £000	Total funds 2021 £000
Tangible fixed assets	-	-	1,955	1,955
Current assets	491	634	29	1,154
Creditors due within one year	-	(521)	-	(521)
Provisions for liabilities and charges	-	(5,126)	-	(5,126)
Total	491	(5,013)	1,984	(2,538)

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £000	Restricted funds 2020 £000	Restricted fixed asset funds 2020 £000	Total funds 2020 £000
Tangible fixed assets	-	-	2,023	2,023
Current assets	458	533	-	991
Creditors due within one year	-	(533)	-	(533)
Provisions for liabilities and charges	-	(4,871)	-	(4,871)
Total	458	(4,871)	2,023	(2,390)

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18. Reconciliation of net expenditure to net cash flow from operating activities

	2021 £000	2020 £000
Net expenditure for the year (as per Statement of Financial Activities)	(155)	(258)
Adjustments for:		
Depreciation	137	126
Capital grants from DfE and other capital income	(32)	(32)
Defined benefit pension scheme cost less contributions payable	148	146
Defined benefit pension scheme finance cost	85	74
Increase in debtors	(21)	(21)
Decrease in creditors	(12)	(72)
Dividends, interest and rents from investments	-	(3)
Net cash provided by/(used in) operating activities	150	(40)

19. Cash flows from investing activities

	2021 £000	2020 £000
Dividends, interest and rents from investments	29	3
Purchase of tangible fixed assets	(69)	(214)
Capital grants from DfE Group	32	32
Net cash used in investing activities	(8)	(179)

20. Analysis of cash and cash equivalents

	2021 £000	2020 £000
Cash in hand and at bank	920	778
Total cash and cash equivalents	920	778

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21. Analysis of changes in net debt

	At 1 September 2020 £000	Cash flows £000	At 31 August 2021 £000
Cash at bank and in hand	778	142	920
	778	142	920
	778	142	920

22. Capital commitments

	2021 £000	2020 £000
Contracted for but not provided in these financial statements		
Repairs, maintenance or enhancements to property	-	20
	-	20
	-	20

23. Pension commitments

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

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

Contributions amounting to £148,000 were payable to the schemes at 31 August 2021 (2020 - £145,000) and are included within creditors.

Teachers' Pension Scheme

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

The TPS is an unfunded scheme to which both the member and employer makes contributions, as a percentage of salary - these contributions are credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

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23. Pension commitments (continued)

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 year amounted to £1,051,000 (2020 - £1,027,000).

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

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

Local Government Pension Scheme

The LGPS is a funded defined benefit pension scheme, with the assets held in separate trustee-administered funds. The total contribution made for the year ended 31 August 2021 was £436,000 (2020 - £368,000), of which employer's contributions totalled £357,000 (2020 - £300,000) and employees' contributions totalled £ 79,000 (2020 - £68,000). The agreed contribution rates for future years are 15.2% - 15.4 % for employers and 5.5% - 12.5% for employees.

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

Principal actuarial assumptions

	2021	2020
	%	%
Rate of increase in salaries	3.95	3.65
Rate of increase for pensions in payment/inflation	2.8	2.50
Discount rate for scheme liabilities	1.7	1.80
Inflation assumption (CPI)	2.7	2.40

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23. Pension commitments (continued)

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

	2021 Years	2020 Years
Retiring today		
Males	22.5	22.4
Females	25.3	25.2
Retiring in 20 years		
Males	24	23.9
Females	27.2	27.1

Sensitivity analysis

	2021 £000	2020 £000
Discount rate +0.1%	(206)	(179)
Mortality assumption - 1 year increase	(322)	(253)
CPI rate +0.1%	(210)	(183)

Share of scheme assets

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

	2021 £000	2020 £000
Equities	2,394	1,828
Government bonds	682	567
Property	425	324
Cash and other liquid assets	49	139
Other	1,029	659
Other bonds	366	339
Total market value of assets	4,945	3,856

The actual return on scheme assets was £727,000 (2020 - ££(6,000)).

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23. Pension commitments (continued)

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

	2021 £000	2020 £000
Current service cost	(527)	(435)
Past service cost	-	(5)
Interest income	73	62
Interest cost	(158)	(136)
Administrative expenses	(7)	(6)
Total amount recognised in the Statement of Financial Activities	(619)	(520)

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

	2021 £000	2020 £000
Opening defined benefit obligation	8,727	7,620
Current service cost	527	435
Interest cost	158	136
Employee contributions	79	68
Actuarial losses	649	514
Benefits paid	(69)	(51)
Past service costs	-	5
Closing defined benefit obligation	10,071	8,727

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

	2021 £000	2020 £000
Opening fair value of scheme assets	3,850	3,285
Interest income	79	62
Actuarial gains	656	198
Employer contributions	350	294
Employee contributions	79	68
Benefits paid	(69)	(51)
Administration expenses	-	(6)
Closing fair value of scheme assets	4,945	3,850

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24. Operating lease commitments

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

	2021 £000	2020 £000
Amounts payable:		
Within 1 year	74	74
Later than 1 year and not later than 5 years	15	89
Total	89	163

25. Net interest cost on pension scheme

	2021 £000	2020 £000
Interest income on pension scheme assets	73	79
Interest on pension scheme liabilities	(158)	(157)
	(85)	(78)

26. Related party transactions

Owing to the nature of the academy and the composition of the Board of Governors being drawn from local public and private sector organisations, transactions may take place with organisations in which the governors have an interest. All transactions involving such organisations are conducted in accordance with the requirements of the Academies Financial Handbook, including notifying the ESFA of all transactions made on or after 1 April 2019 and obtaining their approval where required, and with the academy's financial regulations and normal procurement procedures relating to connected and related party transactions.

Expenditure related party transaction

The Diocese of Hallam - a member of the academy.

The academy contributed to the Diocese's Education Service totalling £10,000 (2020: £28,000). There were no amounts outstanding at 31 August 2021 (2020: £Nil).

In entering into the transactions the academy trust has complied with the requirements of ESFA's Academies Financial Handbook. No statement of assurance is required as services that can only be delivered by the diocese, which provide essential functions fundamental to the religious character and ethos of the academy, are deemed as meeting the "at cost" requirement.

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27. Agency arrangements

The academy distributes 16-19 bursary funds to students as an agent for ESFA. In the accounting period ending 31 August 2021 the academy received £24,000 (2020: £19,000) and disbursed £24,000 (2020 : £12,000) from the fund. An amount of £21,000 (2020 : £21,000) is included in other creditors relating to undistributed funds that is repayable to ESFA.