

# The Hallam Schools' Partnership Academy Trust

(A company limited by guarantee)

Annual Report and Financial statements

for the Year Ended 31 August 2016

# **The Hallam Schools' Partnership Academy Trust**

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# **The Hallam Schools' Partnership Academy Trust**

## **Reference and Administrative Details**

<b>Trustees (Directors)</b>	J Cape (Retired 31 August 2016) J Conway (Retired 31 August 2016) Rt Rev Ralph Heskett P Patterson (appointed 1 September 2016) Mr Sawyer (appointed 1 September 2016)
<b>Company Secretary</b>	E Whittaker
<b>Registered office</b>	Hallam Pastoral Centre ST. Charles StreetSheffield South Yorkshire S9 3WU
<b>Company Registration Number</b>	08665067
<b>Auditors</b>	Marriott Gibbs Rees Wallis Limited Chartered Certified Accountants and Registered Auditors 13 - 17 Paradise Square Sheffield South Yorkshire S1 2DE 1 July 2016
<b>Solicitors</b>	Browne Jacobson Mowbray House Castle Meadow Road Nottingham NG12 1BJ

# **The Hallam Schools' Partnership Academy Trust**

## **Trustees' Report for the Year Ended 31 August 2016**

The Trustees present their annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 August 2016. The annual report serves the purposes of both a trustees' report, and a directors' report under company law.

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

#### ***Constitution***

The Academy Trust was incorporated on 27 August 2013 and is a company limited by guarantee. Charitable status has been applied for to register as an exempt charity. The Memorandum and Articles of Association are the primary governing documents of the Academy Trust.

The Trustees act as the Trustees for the charitable activities of The Hallam Schools' Partnership Academy Trust and are also the directors of the charitable company and the group for the purposes of company law. The charitable company is known as The Hallam Schools Partnership Academy Trust.

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

The trust operates 3 primary academies in South Yorkshire as follows:

St. John Fisher Catholic Primary School, A Catholic Voluntary Academy

St. Joseph's Catholic Primary School, A Catholic Voluntary Academy

Emmaus Catholic and Church of England Primary School, A Catholic and Church of England Voluntary Academy

#### ***Members' liability***

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

#### ***Trustees' indemnities***

Trustees now benefit from indemnity insurance purchased at the Academy Trust's expense to cover the liability of the Trustees which by virtue of any rule of law would otherwise attach to them in respect of any negligence, default or breach of duty of which they may be guilty in relation to the Academy Trust, provided that any such insurance shall not extend to any claim arising from any act or omission which the Trustees knew to be a breach of trust or breach of duty or which was committed by the Trustees in reckless disregard to whether it was a breach of trust or breach of duty or not and provided also that any such insurance shall not extend to the costs of any unsuccessful defence to a criminal prosecution brought against the Trustees in their capacity as Directors of the Academy Trust. The limit of this indemnity is £1,000,000.

#### ***Principal Activity***

To advance for the public benefit education in the United Kingdom, in particular but without prejudice to the generality of the foregoing by establishing, maintaining, carrying on, managing and developing Catholic Schools designated as such ("the Academies") which shall offer a broad and balanced curriculum and shall be conducted in accordance with the principles, practices and tenets of the Catholic Church and all Canon Law.

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

As set out in the Memorandum and Articles of Association for the Hallam Schools' Partnership Academy Trust.

A Local Governing Body (LGB) for each individual school was set up post conversion to undertake the day to day running of the school in line with the agreed Scheme of Delegation. The individual schools methods are stated below:

# **The Hallam Schools' Partnership Academy Trust**

## **Trustees' Report for the Year Ended 31 August 2016 (continued)**

### **St Joseph's School, a Catholic Voluntary Academy**

The Diocesan Bishop appoints a minimum of 6 Foundation Governors so as to ensure that at all times the number of Foundation Governors exceeds the total number of other Governors (excluding Foundation Governors) by at least 2. In 2015 - 2016 there were 5 Foundation Governors at the beginning of the academic year. Applications for any vacant Foundation Governor positions are forwarded to the Bishop for approval prior to appointment.

The arrangements made for the election of a Parent Governor provides for every person who is entitled to vote in the election to have an opportunity to do so by post or, if they prefer, by having their ballot paper returned to the Academy Trust by a registered pupil at the Academy. The parent receiving the highest number of votes shall be appointed.

The arrangements made for the election of a Staff Governor provides for every member of staff who is entitled to vote in the election to have an opportunity to do so. The Staff member who receives the highest number of votes shall be appointed.

A Community Governor may be appointed by the Governing Body provided that the person who is appointed as the Community Governor is not an employee of the Academy Trust and lives and works in the community.

An Executive Officer was appointed by the Hallam Schools' Partnership Trust to attend Governors' meetings. The current Executive Officer will be replaced, following retirement, in September 2016.

### **St John Fisher Primary, a Catholic Voluntary Academy**

The Diocesan Bishop appoints a minimum of 6 Foundation Governors so as to ensure that at all times the number of Foundation Governors exceeds the total number of other Governors (excluding Foundation Governors) by at least 2. From September 1st 2016 there are 6 Foundation Governors. Last year that one of the Foundation Governors was undertaking a school-based post-graduate course during the 2015-16 academic year. These studies have now concluded and she has been reappointed by the Bishop as a Foundation Governor. Two further potential Foundation Governors have been identified and applications are under consideration by their respective Parish Priests and the Bishop.

Governors initiated an election process to attract a new Parent Governor, and following a ballot recently, in which three candidates stood, a new Parent Governor was elected. It is the two unsuccessful candidates which are being considered currently for possible appointment as Foundation Governors.

The arrangements made for the election of a Staff Governor provides for every member of staff who is entitled to vote in the election to have an opportunity to do so. The Staff member who receives the highest number of votes shall be appointed.

A Community Governor may be appointed by the Governing Body provided that the person who is appointed as the Community Governor is not an employee of the Academy Trust and lives and works in the community.

As part of sponsorship arrangements with the Hallam Schools' Partnership Academy Trust, an Executive Officer is been appointed. Following retirement, a new Executive Officer was appointed from September 2016 to oversee matters relating to the academy directly and wider governorship - including attending Governors' meetings.

# **The Hallam Schools' Partnership Academy Trust**

## **Trustees' Report for the Year Ended 31 August 2016 (continued)**

### **Emmaus Catholic and Church of England Primary School, A Catholic and Church of England Voluntary Academy**

The Bishop of Hallam and The Bishop of Sheffield appoint a minimum of 8 Foundation Governors- 4 from the Diocese of Sheffield and 4 from the Diocese of Hallam so as to ensure that at all times the number of Foundation Governors exceeds the total number of other Governors (excluding Foundation Governors) by at least 2. In 2014-15 there were 8 Foundation Governors at the beginning of the academic year. Applications for any vacant Foundation Governor positions are forwarded to the Bishop of Hallam and Bishop of Sheffield for approval prior to appointment.

The arrangements made for the election of a Parent Governor provides for every person who is entitled to vote in the election to have an opportunity to do so by post or, if they prefer, by having their ballot paper returned to the Academy Trust by a registered pupil at the Academy. The parent receiving the highest number of votes shall be appointed.

The arrangements made for the election of a Staff Governor provides for every member of staff who is entitled to vote in the election to have an opportunity to do so. The Staff member receiving the highest number of votes shall be appointed.

An Executive Officer was appointed by the Hallam Schools' Partnership Academy Trust to attend Governors' meetings.

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

Finance Committees at each academy meet annually to review the recommendations for pay progression of the staff by the Head teacher, if staff successfully meet their performance management objectives in line with the pay policy.

Governors on the head teacher appraisal panels at each academy also meet annually with an external advisor to carry out the appraisal of the Head teacher and consider any pay increments if performance management objectives are successfully met in line with the pay policy.

### ***Policies and procedures adopted for the induction and training of Trustees***

The training and induction provided for new Directors/Governors will depend upon their existing experience. Director/Governor induction tends to be done informally and is tailored specifically to the individual. LGB training has included a standard session for all LGB members, provided by the Multi-Academy Trust (MAT) governance consultant with subsequent additional training courses as per the skill set needs of the individual LGBs, taking advantage of specific courses offered by the Local Authority and other bodies.

### ***Organisational structure***

The Board meets at least monthly to closely monitor the academic progress of previously underperforming schools within the MAT, as required by Ofsted and the Department for Education (DfE). The MAT, utilises the professional expertise of the Diocese of Hallam Leaders Forum to ensure rapid recovery. The Board may from time to time establish Working Groups to perform specific tasks over a limited timescale. The focus of the Board is to oversee the rapid improvement of any school in serious difficulty until it is judged to be securely good by Ofsted. The Sponsor Body will then make arrangements for the school to return to full delegated authority as a member of a local family of schools. In most cases this will be as a member of the local Umbrella Trust.

The Board of Directors/Governors have delegated to the LGB responsibility for setting general policy, adopting an annual plan and budget, approving the statutory accounts, monitoring the Academy by the use of budgets and other data, and making major decisions about the direction of the Academy, capital expenditure and staff appointments with the exception of the appointment of the Headteacher/Deputy Headteacher.

The Trustees and Board of Directors/Governors have devolved responsibility for day to day management of each academy to the LGB and Headteacher/Principal. The LGB of each school has sub-committees looking at:

- ☐ school improvement and staffing
- ☐ finance, premises and resources
- ☐ ethos (this includes members of the local worshipping community)

The leadership structure of each individual school within the MAT is tailored to meet the needs of the specific school, dependent on its number on roll, its academy action plan, its levels of SEN and its budget.

Appendix 2 shows the leadership teams at each school.

# **The Hallam Schools' Partnership Academy Trust**

## **Trustees' Report for the Year Ended 31 August 2016 (continued)**

### ***Risk management***

The Academy Trust has appointed Executive Officers to work with the three schools currently in the MAT to monitor the delegated risk management processes as detailed in the individual school reports.

### ***Connected organisations, including related party relationships***

The Diocese of Hallam (a company limited by guarantee with company registration number 1593544) is a related party as the Bishop of Hallam is a Director of the Academy Trust and he is also a Trustee of the Diocese of Hallam.

### **Objectives and activities**

#### ***Objects and aims***

The principal object and activity of the Academy Trust is to advance for the public benefit education in the United Kingdom, in particular but without prejudice to the generality of the foregoing by establishing, maintaining, carrying on, managing and developing Catholic Schools designated as such ("the Academies") which shall offer a broad and balanced curriculum and shall be conducted in accordance with the principles, practices and tenets of the Catholic Church and all Canon Law.

The principal object and activity of the charitable Company is the operation to support three schools to provide free education and care for pupils of different abilities.

The aims of the Academy during the year ended 31 August 2016 are summarised below:

- to provide rapid and sustained improvement to the standard of educational attainment and achievement of all pupils
- to establish high quality leadership in each school
- to provide a broad and balanced curriculum, including extra curricular activities
- to develop students as more effective learners
- to develop each school site to enable students to achieve their full potential
- to ensure that every child enjoys the same high quality education in terms of resourcing, tuition and care
- to improve the effectiveness of the Academy by keeping the curriculum and organisational structure under continual review
- to ensure that the learning needs of all pupils are effectively met, including those with SEN and EAL
- to provide value for money for the funds expended
- to comply with all appropriate statutory and curriculum requirements
- to develop links with high quality providers
- to develop the ethos of each school within the context of each individual community
- to conduct the Academy's business in accordance with the highest standards of integrity, probity and openness

Through the Hallam Schools' Partnership Academy Trust, we aim to get the best for, and from, each child. We intend to enable each child to realise his or her full academic, creative and physical potential and to develop positive social and moral values, set within a distinctively Catholic context.

### ***Objectives, strategies and activities***

Key priorities for the year are contained in our Academy Action Plan for each school, which is available on each school website. Areas for improvement were identified following the Ofsted inspection of the predecessor school which put them into a category, or showed them to be in danger of going into a category, and were approved by the DfE.

Improvement focuses identified for this year include:

- to improve the quality of teaching and learning
- to review the structure of each school to best meet the needs of the students and the available budget
- to develop a consistent tracking, monitoring and reporting system across all schools
- to develop the learning environment to engage students, staff and parents and help improve attendance rates
- to improve the performance
- to improve key relationships with the local community and improve the public and parental perception of each school, thus leading to higher admission applications

The objectives, and how they will be achieved, of the three schools are as follows:

## **The Hallam Schools' Partnership Academy Trust**

### **Trustees' Report for the Year Ended 31 August 2016 (continued)**

#### **Faith**

To create an environment where the Gospel values can be clearly seen and felt in all aspects of school life.

This will be achieved by:

- Effective, thorough planning of the 'Come & See' syllabus, daily act of collective worship and other liturgies.
- The practice of gospel values by staff, especially the demonstration of tolerance, forgiveness and honesty.
- Showing children they are valued within the Parish Community who are partners in the spiritual and moral development of children.
- Encourage in the sense of responsibility that comes with being a citizen in our school and to realise their part in the global community.
- Regular newsletters and involvement of Parents in school on a daily basis - visits, maths, reading and other events.
- Invitations to Parents and Governors to welcome them to attend assemblies and Masses.

#### **Curriculum**

To achieve the highest academic standards possible for every child.

This will be achieved by:

- reviewing and monitoring our whole approach to long term curriculum planning, ensuring continuity and progression
- reviewing and monitoring our medium term planning
- policy documents for each area
- weekly planning showing a variety of teaching styles and differentiation of work
- setting up thorough systems of assessment, which will inform future planning
- bright, regularly changed interactive, informative displays, including a mixture of two and three-dimensional work
- providing easily accessible and well-labelled resources in all areas of school
- numerical and curricular targets set for each year
- providing interesting activities and experiences across the whole curriculum and ensuring that all children have equal access to the curriculum
- encouraging and developing parental support and understanding of the curriculum
- two open evenings per year for reporting on progress and an end of year written report
- encouragement and praise of good effort, behaviour, learning and progress
- teachers will endeavour to foster a sense of respect for all individuals and experiences across a variety of cultures



## **The Hallam Schools' Partnership Academy Trust**

### **Trustees' Report for the Year Ended 31 August 2016 (continued)**

#### **Moral**

To establish a sense of worth, which will lead to - respect for self and others

This will be achieved by:

- Behaviour policy which includes, circle and "Golden Time " and other positive behaviour incentives
- Continuation of school council to which representatives are elected by their peers, where they can discuss, reflect and value other pupils
- High expectations of standards of behaviour and academic achievement
- Opportunities for older children to support and help younger children e.g. playground friends, sport leaders and buddies
- Regular reporting of pupils' successes to parents
- Encouragement of collaborative work across the curriculum
- Extra-curricular activities available where children will be encouraged to work as team members
- Inviting school community service groups - police, health etc. into school to discuss their work
- Maintaining regular contact with the school Parish.

#### **Public benefit**

The Academy provides educational services to all children in the local area. The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the public benefit guidance provided by the Charity Commission. They have referred to this guidance when reviewing the Academy Trust's aims and objectives and in planning its future activities.

The Academy Trust aims to advance for the public benefit, education in the Diocese of Hallam. In particular, but without prejudice to the generality of the foregoing by estimating, maintaining, managing and developing schools, offering a broad curriculum set within a distinctively Catholic context.

The schools in the MAT provide opportunities for children, their parents, the parish and the local communities that they serve through a range of extra-curricular activities and opportunities.

As a MAT, we are working to support all of the schools within the MAT and to develop a culture of mutual support and development across these schools and the wider Catholic community. Within the broader diocesan context, each of these schools remains part of the broader family of church schools and part of that network. The commitment to developing a high quality curriculum, delivered by well trained and effective teaching and support staff, and the sharing of expertise is already under way.

# **The Hallam Schools' Partnership Academy Trust**

## **Trustees' Report for the Year Ended 31 August 2016 (continued)**

### **Strategic Report**

#### **Achievements and performance**

The support structures provided and action taken by the HSPAT have enabled all three schools to address successfully areas of under-performance so that the two schools which entered the Trust initially are now performing at a level which would be regarded by Ofsted as 'Good'. The school which entered the Trust more recently is making good progress. See individual school reports below.

The data for the end of Key Stage 1 and 2 are contained in appendix 1 to the financial statements.

#### ***Going concern***

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

#### **Financial review**

Income is obtained from the DfE via the EFA in the form of recurrent grants, the use of which is restricted to particular purposes.

At the year ended 31 August 2016 the total Fund balances at individual academies (note 15) totalled (£660,977), however this is due to the pension liability of £1,813,000, which as stated in note 23 would be met by the Department for Education in the event of Academy closure.

At 31 August 2016 the net book value of fixed assets was £825,810 and movements in tangible fixed assets are shown in note 12 to the financial statements. The assets were used exclusively for providing education and the associated support services to the pupils of the Academy.

The Academy has taken on the deficit in the Local Government Pension Scheme in respect of its non teaching staff transferred on conversion. The deficit is incorporated within the Statement of Financial Activity with details in Note 23 to the financial statements.

Key financial policies adopted or reviewed during the year include the Finance Policy which lays out the framework for financial management, including financial responsibilities of the Board, Headteacher, managers, budget holders and other staff, as well as delegated authority for spending. Other policies reviewed and updated include Charges and Lettings, Asset Management and Insurance.

Trustees have devolved responsibility for appointing a Responsible Officer to each school. Each school has appointed an external agent to undertake a programme of internal checks on the financial controls.

#### ***Financial and risk management objectives and policies***

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

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

The Board of Trustees recognises that the defined benefit scheme deficit (Local Government Pension Scheme), which is set out in Note 26 to the financial statements, represents a significant potential liability. However, 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 of Education. This guarantee came into force on 18 July 2013.

# **The Hallam Schools' Partnership Academy Trust**

## **Trustees' Report for the Year Ended 31 August 2016 (continued)**

### **Strategic Report (continued)**

#### ***Reserves policy***

The Board of Directors have reviewed the reserve levels of the individual schools. This review encompasses the nature of income and expenditure streams, the need to match income with commitments and the nature of reserves.

The board have approved individual school plans to spend the majority of its revenue income each year on the students in its care; but also to maintain a level of free reserved that will be adequate to provide a stable base for the continuing operation of the Academy whilst ensuring that excessive funds are not accumulated. The level of reserves required will be reviewed each year by the Board.

These free reserves are held for the investment in buildings, smooth any change in pupil led funding and to provide for any unforeseen liabilities. These reserves will provide a cushion to deal with unexpected emergencies such as urgent maintenance, as well as sums that are set aside from this each year for planned replacement of capital items such as ICT infrastructure etc.

#### ***Investment policy***

The Board of Directors are firmly committed to ensuring that all funds under their control are administered under a risk adverse investment strategy. As such the Board do not consider the investment of surplus funds as a primary activity.

#### ***Principal risks and uncertainties***

The principal risk and uncertainty the Trust faces is the continued funding from the Department of Education. To mitigate against this risk the Trust ensures that these funds are used for the purpose they were provided for and only in accordance with guidance laid out in the DfE Academies Financial Handbook. The Trust ensures proper stewardship of those funds, economy, efficiency and effectiveness in their use, using its discretion reasonably and takes into account any and all relevant guidance on accountability or propriety.

# **The Hallam Schools' Partnership Academy Trust**

## **Trustees' Report for the Year Ended 31 August 2016 (continued)**

### **Strategic Report (continued)**

#### ***Plans for future periods***

Each academy manages its plans for future periods. Plans are as follows:

St. John Fisher Catholic Primary School, A Catholic Voluntary Academy

Following the successful 2012-13 LCVAP capital bid, the academy has securing £150k for the development of a secure new entrance and the development of a new Y6 classroom (Phase 1), there have been eight further bids (two each year).

- Phase 2 (2013-14) - new kitchen, new fire safety, two classrooms renovated and new carpark\*
  - Phase 3 (2014-15) - new roof, renovated children's toilets and KS1 corridor\*
  - Phase 4 (2015-16) - new heating system, new staff toilets and facilities, safety barrier on roadside and renovated learning/worship areas\*
- \*bid included asbestos removal

The Trustees continue to engage AHR (formally known as AEDAS) to write the bid and manage the capital projects through to the completion of works. The academy has also made two successful 'Awards for All' bids to the Big Lottery Fund – each worth £10k to improve the learning and playing environment.

St. Joseph's Catholic Primary School, A Catholic Voluntary Academy

Key Priorities:

- To develop a whole school assessment and tracking system
- To develop the capacity of middle leadership
- To embed Maths Mastery
- Develop further School/Parish Links

Emmaus Catholic and Church of England Primary School, A Catholic and Church of England Voluntary Academy

Emmaus is working hard to secure a good judgement in it's first inspection since the academy opened in August 2014.

Other key priorities are:-

- In order to raise achievement and accelerate progress in Reading, Writing, Mathematics and Grammar Punctuation and Spelling, improve the quality of teaching over time, so that it is consistently good or better.
- Developing a curriculum that excites, enthuses, inspires and values children
- To develop the senior leadership team further and continue improve governance
- To ensure behaviour, safety and well-being remains at least good across school

## **The Hallam Schools' Partnership Academy Trust**

### **Trustees' Report for the Year Ended 31 August 2016 (continued)**

#### **Funds held as Custodian Trustee on behalf of others**

The Academy and its Trustees do not act as the custodian Trustees of any other Charity.

#### **Auditor**

In so far as the Trustees are aware:

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

#### **Reappointment of auditor**

The auditors Marriott Gibbs Rees Wallis Limited are deemed to be reappointed under section 487(2) of the Companies Act 2006.

Trustees' Report, incorporating a Strategic Report, approved by order of the members of the board of trustees on ~~2017/18~~ and signed on its behalf by:



.....  
P Patterson  
Trustee

# **The Hallam Schools' Partnership Academy Trust**

## **Governance Statement**

### **Scope of responsibility**

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

The board of trustees has delegated the day-to-day responsibility to E Whittaker, 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 Hallam Schools' Partnership Academy Trust and the Secretary of State for Education. They are also responsible for reporting to the board of trustees any material weaknesses or breakdowns in internal control.

### **Governance**

The information on governance included here supplements that described in the Trustees' Report and in the Statement of Trustees' Responsibilities. The board of trustees has formally met 9 times during the year. Attendance during the year at meetings of the board of trustees was 75%.

### **Review of value for money**

As accounting officer the company secretary has responsibility for ensuring that the academy trust delivers good value in the use of public resources. The accounting officer understands that value for money refers to the educational and wider societal outcomes achieved in return for the taxpayer resources received.

The accounting officer considers how the trust's use of its resources has provided good value for money during each academic year, and reports to the board of trustees where value for money can be improved, including the use of benchmarking data where available. The accounting officer for the academy trust has delivered improved value for money during the year by:

Regularly benchmarking financial performance against other academy trusts to demonstrate that the Trust provides good value for money.

The schools within the MAT have invested in the services of a suitably qualified Responsible Officer (RO). The RO reviews key financial policies, systems and procedures, including the use of tenders and presents reports on compliance to the Governance and Finance Committee

Arranging joint CPD/Inset day training with other schools to spread the cost.

Tender exercises are undertaken to ensure that high value contracts are assessed against the marketplace on a regular basis to ensure that long term contracts remain competitive. The Academy does not enter into any contracts longer than 3 years in length.

Explores every opportunity to generate income through hire of Academy facilities. Income is also generated from small grant applications which help to support the wider curriculum.

Reviews expenditure within each budget heading annually and make adjustments based on the effectiveness of strategies introduced in previous years, curriculum offer and any new strategies identified in the Academy Development Plan.

Where possible, collaborates with other Trusts to keep procurement costs are kept to a minimum.

### **Meetings of the audit committee**

The Audit Committee is a sub-committee of the main board of trustees. Its purpose is to The finance and Audit committee is a sub-committee of the main board of trustees. Its purpose is to oversee matters of internal controls, external audit, budget planning, risk management and management accounting.

The first meeting of this sub-committee is to occur after the period end. The full board had previously taken on full responsibility to oversee financial matters. Attendance at meetings during the year was as follows:

# **The Hallam Schools' Partnership Academy Trust**

## **Governance Statement (continued)**

### **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 ongoing process designed to identify and prioritise the risks to the achievement of Academy Trust policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in The Hallam Schools' Partnership Academy Trust for the year ended 31 August 2016 and up to the date of approval of the annual report and financial statements.

### **Capacity to handle risk**

The board of trustees has reviewed the key risks to which the Academy Trust is exposed together with the operating, financial and compliance controls that have been implemented to mitigate those risks. The board of trustees is of the view that there is a formal ongoing process for identifying, evaluating and managing the Academy Trust's significant risks that has been in place for the year ending 31 August 2016 and up to the date of approval of the annual report and financial statements. This process is regularly reviewed by the board of trustees.

### **The risk and control framework**

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

- comprehensive budgeting and monitoring systems with an annual budget and periodic financial reports which are reviewed and agreed by the board of trustees;
- regular reviews by the Finance and General Purposes 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;
- delegation of authority and segregation of duties;
- identification and management of risks.

The board of trustees has considered the need for a specific internal audit function and has decided:

- not to appoint an internal auditor. However the Trustees have appointed Marriott Gibbs Rees Wallis Limited, the external auditor, to perform additional review checks carried out by members of staff not involved in the statutory audit.

The auditor's role includes giving advice on financial matters and performing a range of checks on the academy trust's financial systems. On a quarterly basis, the auditor reports to the board of trustees on the operation of the systems of control and on the discharge of the board of trustees's financial responsibilities.

In particular the checks carried out in the current period included:

- testing of income streams
- testing of payroll systems
- testing of purchase systems
- testing of control account/ bank reconciliations

## The Hallam Schools' Partnership Academy Trust

### Governance Statement (continued)

#### Review of effectiveness

As Accounting Officer, E Whittaker 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 reviewer ;
- the work of the external auditor;
- the financial management and governance self assessment process;
- the work of the executive managers within the Academy Trust 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 and a plan to address weaknesses and ensure continuous improvement of the system is in place.

Approved by order of the members of the board of trustees on 20/12/16 and signed on its behalf by:



P Patterson  
Trustee



## **The Hallam Schools' Partnership Academy Trust**

### **Statement on Regularity, Propriety and Compliance**

As Accounting Officer of The Hallam Schools' Partnership Academy Trust I have considered my responsibility to notify the Academy Trust board of trustees and the Education Funding Agency of material irregularity, impropriety and non-compliance with EFA terms and conditions of funding, under the funding agreement in place between the Academy Trust and the Secretary of State for Education. As part of my consideration I have had due regard to the requirements of the Academies Financial Handbook 2015.

I confirm that I and the Academy Trust board of trustees are able to identify any material irregular or improper use of funds by the Academy Trust, or material non-compliance with the terms and conditions of funding under the Academy Trust's funding agreement and the Academies Financial Handbook 2015.

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



E. Whittaker  
Accounting officer

Date: 20/12/16

# The Hallam Schools' Partnership Academy Trust

## Statement of Trustees' Responsibilities

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

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


- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2015 and the Academies Accounts Direction 2015 to 2016;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards [FRS 102] have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

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

Approved by order of the members of the Board on 20/12/16 and signed on its behalf by:



P Patterson  
Trustee

# **The Hallam Schools' Partnership Academy Trust**

## **Independent Auditor's Report on the Financial Statements to the Members of The Hallam Schools' Partnership Academy Trust**

We have audited the financial statements of The Hallam Schools' Partnership Academy Trust for the year ended 31 August 2016, which comprise the Consolidated Statement of Financial Activities incorporating Income and Expenditure Account, Consolidated Balance Sheet, Balance Sheet, Consolidated Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

### **Respective responsibilities of governors and auditors**

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 16), the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on the financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 August 2016 and of the group's 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 the Academies Accounts Direction 2015 to 2016; and
- have been prepared in accordance with the requirements of the Charities SORP 2015 and the Companies Act 2006.

### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

## The Hallam Schools' Partnership Academy Trust

### Independent Auditor's Report on the Financial Statements to the Members of The Hallam Schools' Partnership Academy Trust (continued)

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

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

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

*A. Pickstone*

Mr Alan Pickstone FCCA (Senior Statutory Auditor)

For and on behalf of

#### Marriott Gibbs Rees Wallis Limited

Chartered Certified Accountants

Statutory Auditors

13 - 17 Paradise Square

Sheffield

South Yorkshire

S1 2DE

Date: 20/12/16

# **The Hallam Schools' Partnership Academy Trust**

## **Independent Reporting Accountant's Report on Regularity to The Hallam Schools' Partnership Academy Trust and the Education Funding Agency**

In accordance with the terms of our engagement letter dated 1 July 2016 and further to the requirements of the Education Funding Agency (EFA) as included in the Academies Accounts Direction 2015 to 2016, we have carried out an engagement to obtain limited assurance about whether the expenditure disbursed and income received by The Hallam Schools' Partnership Academy Trust during the period 1 September 2015 to 31 August 2016 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 board of trustees and the EFA in accordance with the terms of our engagement letter. Our work has been undertaken so that we may state to the board of trustees and the EFA 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 board of trustees and the EFA, for our work, for this report, or for the conclusion we have formed.

### **Respective responsibilities of the board of trustees's accounting officer and the reporting accountant**

The Accounting Officer is responsible, under the requirements of the board of trustees's funding agreements with the Secretary of State for Education and the Academies Financial Handbook extant from 1 September 2015, 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 2015 to 2016. 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 from 1 September 2015 to 31 August 2016 have not been applied to purposes intended by Parliament or that the financial transactions do not conform to the authorities which govern them.

### **Approach**

We conducted our engagement in accordance with the Academies Accounts Direction 2015 to 2016. 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 trust's income and expenditure.

The Work undertaken to draw to our conclusion includes:

- The assessment and evaluation of relevant control procedures adopted by the Academy Trust
- Assessing the risk of material irregularity
- Undertaking limited testing of income and expenditure, including identifying and testing funding agreements in place

## **The Hallam Schools' Partnership Academy Trust**

### **Independent Reporting Accountant's Report on Regularity to The Hallam Schools' Partnership Academy Trust and the Education Funding Agency (continued)**

#### **Conclusion**

In the course of our work, nothing has come to our attention which suggests that in all material respects the expenditure disbursed and income received during the year from 1 September 2015 to 31 August 2016 has not been applied to purposes intended by Parliament and the financial transactions do not conform to the authorities which govern them.

  
.....  
Mr Alan Pickstone FCCA

For and on behalf of

**Marriott Gibbs Rees Wallis Limited**  
Chartered Certified Accountants

13 - 17 Paradise Square  
Sheffield  
South Yorkshire  
S1 2DE

Date: 20/12/16  
.....

# The Hallam Schools' Partnership Academy Trust

## Consolidated Statement of Financial Activities for the Year Ended 31 August 2016 (including Income and Expenditure Account)

	Note	Unrestricted Funds £	Restricted General Funds £	Restricted Fixed Asset Funds £	Total 2016 £
<b>Income and endowments from:</b>					
Voluntary income					
Donations and capital grants	2	101,147	81,820	-	182,967
<i>Charitable activities:</i>					
Funding for the Academy trust's educational operations	3	1,448	3,470,862	242,527	3,714,837
Other trading activities	4	24,354	118,752	-	143,106
Investments	5	584	-	-	584
Total		<u>127,533</u>	<u>3,671,434</u>	<u>242,527</u>	<u>4,041,494</u>
<b>Expenditure on:</b>					
Raising funds	6	-	6,680	-	6,680
<i>Charitable activities:</i>					
Academy trust educational operations		<u>84,500</u>	<u>3,836,082</u>	<u>21,275</u>	<u>3,941,857</u>
Total		<u>84,500</u>	<u>3,842,762</u>	<u>21,275</u>	<u>3,948,537</u>
Net income/(expenditure)		43,033	(171,328)	221,252	92,957
Transfers between funds		(20,000)	28,032	(8,032)	-
<b>Other recognised gains and losses</b>					
Actuarial gains on defined benefit pension schemes	23	<u>-</u>	<u>(635,000)</u>	<u>-</u>	<u>(635,000)</u>
Net movement in funds/(deficit)		23,033	(778,296)	213,220	(542,043)
<b>Reconciliation of funds</b>					
Total funds/(deficit) brought forward at 1 September 2015		<u>103,876</u>	<u>(872,298)</u>	<u>649,488</u>	<u>(118,934)</u>
Total funds/(deficit) carried forward at 31 August 2016		<u>126,909</u>	<u>(1,650,594)</u>	<u>862,708</u>	<u>(660,977)</u>

# The Hallam Schools' Partnership Academy Trust

## Consolidated Statement of Financial Activities for the Year Ended 31 August 2015 (including Income and Expenditure Account)


	Note	Unrestricted Funds £	Restricted General Funds £	Restricted Fixed Asset Funds £	Total 2015 £
<b>Income and endowments from:</b>					
Voluntary income					
Donations and capital grants	2	110,557	75,799	-	186,356
<i>Charitable activities:</i>					
Funding for the Academy trust's educational operations	3	-	3,607,524	430,549	4,038,073
Other trading activities	4	18,262	84,567	-	102,829
Investments	5	587	-	-	587
Total		<u>129,406</u>	<u>3,767,890</u>	<u>430,549</u>	<u>4,327,845</u>
<b>Expenditure on:</b>					
Raising funds	6	-	1,870	-	1,870
<i>Charitable activities:</i>					
Academy trust educational operations		<u>84,500</u>	<u>3,779,158</u>	<u>15,517</u>	<u>3,879,175</u>
Total		<u>84,500</u>	<u>3,781,028</u>	<u>15,517</u>	<u>3,881,045</u>
Net income/(expenditure)		44,906	(13,138)	415,032	446,800
<b>Other recognised gains and losses</b>					
Actuarial gains on defined benefit pension schemes	23	-	(42,000)	-	(42,000)
Net movement in funds/(deficit)		44,906	(55,138)	415,032	404,800
<b>Reconciliation of funds</b>					
Total funds/(deficit) brought forward at 1 September 2014		<u>58,970</u>	<u>(817,160)</u>	<u>234,456</u>	<u>(523,734)</u>
Total funds/(deficit) carried forward at 31 August 2015		<u>103,876</u>	<u>(872,298)</u>	<u>649,488</u>	<u>(118,934)</u>



**The Hallam Schools' Partnership Academy Trust**  
**(Registration number: 08665067)**  
**Consolidated Balance Sheet as at 31 August 2016**

	Note	2016 £	2015 £
<b>Fixed assets</b>			
Tangible assets	12	825,810	466,997
<b>Current assets</b>			
Debtors	13	106,458	111,393
Cash at bank and in hand		<u>494,515</u>	<u>678,601</u>
		600,973	789,994
Creditors: Amounts falling due within one year	14	<u>(274,760)</u>	<u>(238,925)</u>
Net current assets		<u>326,213</u>	<u>551,069</u>
Total assets less current liabilities		<u>1,152,023</u>	<u>1,018,066</u>
Net assets excluding pension liability		1,152,023	1,018,066
Pension scheme liability	23	<u>(1,813,000)</u>	<u>(1,137,000)</u>
Net liabilities including pension liability		<u><u>(660,977)</u></u>	<u><u>(118,934)</u></u>
<b>Funds of the Academy:</b>			
<b>Restricted funds</b>			
Restricted general fund		141,786	231,175
Restricted fixed asset fund		862,708	649,488
Restricted pension fund		(1,813,000)	(1,137,000)
Other restricted fund		<u>20,620</u>	<u>33,527</u>
		(787,886)	(222,810)
<b>Unrestricted funds</b>			
Unrestricted general fund		<u>126,909</u>	<u>103,876</u>
Total funds		<u><u>(660,977)</u></u>	<u><u>(118,934)</u></u>

The financial statements on pages 21 to 55 were approved by the Trustees, and authorised for issue on 20/12/16 and signed on their behalf by:

  
 .....  
 P Patterson  
 Trustee

# The Hallam Schools' Partnership Academy Trust

**(Registration number: 08665067)**  
**Balance Sheet as at 31 August 2016**

	Note	2016 £	2015 £
<b>Current assets</b>			
Cash at bank and in hand		2,676	20,676
Creditors: Amounts falling due within one year	14	<u>-</u>	<u>(6,358)</u>
Total assets less current liabilities		<u>2,676</u>	<u>14,318</u>
Net assets excluding pension liability		<u>2,676</u>	<u>14,318</u>
Net assets including pension liability		<u><u>2,676</u></u>	<u><u>14,318</u></u>
<b>Funds of the Academy:</b>			
<b>Restricted funds</b>			
Restricted general fund		<u>2,676</u>	<u>14,318</u>
Total funds		<u><u>2,676</u></u>	<u><u>14,318</u></u>

The financial statements were approved by the Trustees, and authorised for issue on 20/12/16 and signed on their behalf by:

  
 .....  
 P Patterson  
 Trustee

# The Hallam Schools' Partnership Academy Trust

## Consolidated Statement of Cash Flows for the Year Ended 31 August 2016

		2016 £	(As restated) 2015 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities	18	207,145	528,574
Cash flows from investing activities	20	<u>(391,231)</u>	<u>(250,351)</u>
Change in cash and cash equivalents in the year		(184,086)	278,223
Cash and cash equivalents at 1 September		<u>678,601</u>	<u>400,378</u>
Cash and cash equivalents at 31 August	21	<u><u>494,515</u></u>	<u><u>678,601</u></u>

# **The Hallam Schools' Partnership Academy Trust**

## **Notes to the Financial Statements for the Year Ended 31 August 2016**

### **1 Accounting policies**

#### **Statement of accounting policies**

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

#### **Basis of preparation**

The financial statements of the Academy Trust, which is a public benefit entity under FRS 102, have been prepared under the historical cost convention in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 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 2015 to 2016 issued by EFA, the Charities Act 2011 and the Companies Act 2006.

The Hallam Schools' Partnership Academy Trust meets the definition of a public benefit entity under FRS 102.

#### **Going concern**

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

After making appropriate enquiries, the board of trustees 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.

#### **Basis of consolidation**

The financial statements consolidate the accounts of Hallam Schools' Partnership Academy Trust and all of its subsidiary undertakings ('Subsidiaries').

The results of subsidiaries acquired during the period are included from the effective date of acquisition.

The Academy Trust has taken advantage of the exemption contained within 408 of the Companies Act 2006 not to present its own Income and expenditure account.

The Income and expenditure account for the period dealt with in the accounts of the Academy Trust was (£11,624) - 2015 (£43,532).

#### **Income**

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

#### **Grants**

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

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

Capital grants are recognised 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.

# **The Hallam Schools' Partnership Academy Trust**

## **Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)**

### **1 Accounting policies (continued)**

#### ***Sponsorship income***

Sponsorship income provided to the Academy Trust which amounts to a donation is recognised in the Statement of Financial Activities in the period in which it is receivable (where there are no performance-related conditions), where the receipt is probable and it can be measured reliably.

#### ***Donations***

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

#### ***Other income***

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

#### ***Donated goods, facilities and services***

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

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

#### ***Expenditure***

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

All resources expended are inclusive of irrecoverable VAT.

#### ***Expenditure on raising funds***

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

#### ***Charitable activities***

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

# The Hallam Schools' Partnership Academy Trust

## Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)

### 1 Accounting policies (continued)

#### Tangible fixed assets

Each school within the MAT has set a de minimis limit at which items above that are capitalised as tangible fixed assets and are carried at cost, net of depreciation and any provision for impairment. Where tangible fixed assets have been acquired with the aid of specific grants, either from the government or from the private sector, they are included in the Balance Sheet at cost and depreciated over their expected useful economic life. The related grants are credited to a restricted fixed asset fund in the Statement of Financial Activities and carried forward in the Balance Sheet. Depreciation on such assets is charged to the restricted fixed asset fund in the Statement of Financial Activities so as to reduce the fund over the useful economic life of the related asset on a basis consistent with the Academy Trust's depreciation policy. 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 rates calculated to write off the cost of each asset over its expected useful lives, per the table below.

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

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.

<b>Asset class</b>	<b>Depreciation method and rate</b>
Leasehold land	Over the life of the lease - 125 years
Building improvements	2% straight line
Furniture and equipment	10, 20 and 25% straight line
Computer equipment	25 and 33% straight line

#### Liabilities

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

#### Provisions

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

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

#### Leased assets

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

#### Taxation

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

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

# **The Hallam Schools' Partnership Academy Trust**

## **Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)**

### **1 Accounting policies (continued)**

#### **Pension benefits**

Retirement benefits to employees of the Academy Trust are provided by the Teachers' Pension Scheme ('TPS') and the Local Government Pension Scheme ('LGPS'). These are defined benefit 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 Trust 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. As stated in the notes to the financial statements, the TPS is a multi-employer scheme and there is insufficient information available to use defined benefit accounting. The TPS is therefore 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 scheme and the assets are held separately from those of the Academy Trust in separate trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit credit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained at least triennially and are updated at each balance sheet date. The amounts charged to operating surplus are the current service costs and the costs 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.

# The Hallam Schools' Partnership Academy Trust

## Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)

### 1 Accounting policies (continued)

#### Fund accounting

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

Restricted fixed asset funds are resources which are to be applied to specific capital purposes imposed by the Education Funding Agency/Department for Education/sponsor/other 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 Education Funding Agency/Department for Education.

#### Critical accounting estimates and areas of judgement

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

#### Critical accounting estimates and assumptions

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

The present value of the Local Government Pension Scheme defined benefit liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost (income) for pensions include the discount rate. Any changes in these assumptions, which are disclosed in note x, 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 2013 has been used by the actuary in valuing the pensions liability at 31/08/2016. 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.

### 2 Donations and capital grants

	Unrestricted funds £	Restricted funds £	Total 2016 £	Total 2015 £
<b>Other voluntary income</b>				
Educational trips and visits	13,835	33,440	47,275	52,906
Other donations	87,312	48,380	135,692	133,450
	<u>101,147</u>	<u>81,820</u>	<u>182,967</u>	<u>186,356</u>



## The Hallam Schools' Partnership Academy Trust

### Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)

#### 3 Funding for the Academy Trust's educational operations

	School	Unrestricted funds £	Restricted funds £	Restricted fixed asset funds £	Total 2016 £
<b>DfE/EFfA capital grants</b>					
Capital Grants	S John Fisher Primary - A Catholic Voluntary Academy	-	-	242,527	242,527
<b>DfE/EFfA revenue grants</b>					
	Emmaus Catholic and Church of England Primary School	-	1,193,999	-	1,193,999
General Annual Grant (GAG)	S John Fisher Primary - A Catholic Voluntary Academy	-	860,654	-	860,654
General Annual Grant (GAG)	St Joseph's School, A Catholic Voluntary Academy	-	797,375	-	797,375
General Annual Grant (GAG)	S John Fisher Primary - A Catholic Voluntary Academy	-	38,194	-	38,194
Pupil premium		-			

## The Hallam Schools' Partnership Academy Trust

### Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)

#### 3 Funding for the Academy Trust's educational operations (continued)

	Total 2015 £
<b>DfE/EFA capital grants</b>	
Capital Grants	430,549
<b>DfE/EFA revenue grants</b>	
General Annual Grant (GAG)	1,302,096
General Annual Grant (GAG)	828,088
General Annual Grant (GAG)	756,540
Pupil premium	41,798

## The Hallam Schools' Partnership Academy Trust

**Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)**

### 3 Funding for the Academy Trust's educational operations (continued)

	Unrestricted funds £	Restricted funds £	Restricted fixed asset funds £	Total 2016 £	Total 2015 £
Pupil premium DCSF grant	-	54,121	-	54,121	65,932
	-	29,756	-	29,756	-
Pupil premium	-	183,651	-	183,651	188,999
Other DfE/EFA Grants	1,448	173,463	-	174,911	150,933
Other DfE/EFA Grants	-	36,769	-	36,769	135,778
Other DfE/EFA Grants	-	102,880	-	102,880	137,360
Total grants	1,448	3,470,862	-	3,472,310	3,607,524
	1,448	3,470,862	242,527	3,714,837	4,038,073

# The Hallam Schools' Partnership Academy Trust

## Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)

### 4 Other trading activities

	Unrestricted funds £	Restricted funds £	Total 2016 £	Total 2015 £
Hire of facilities	-	-	-	1,447
Catering income	-	33,776	33,776	48,600
Recharges and reimbursements	18,387	625	19,012	11,978
Other sales	5,967	84,351	90,318	40,804
	<u>24,354</u>	<u>118,752</u>	<u>143,106</u>	<u>102,829</u>

### 5 Investment income

	Unrestricted funds £	Total 2016 £	Total 2015 £
Short term deposits	<u>584</u>	<u>584</u>	<u>587</u>

# The Hallam Schools' Partnership Academy Trust

## Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)

### 6 Expenditure

	Staff costs £	Premises £	Other costs £	Total 2016 £	Total 2015 £
Expenditure on raising funds	-	-	6,680	6,680	1,870
<b>Academy's educational operations</b>					
Direct costs	2,174,179	-	193,013	2,367,192	2,358,944
Allocated support costs	566,681	382,699	625,285	1,574,665	1,520,231
	<u>2,740,860</u>	<u>382,699</u>	<u>818,298</u>	<u>3,941,857</u>	<u>3,879,175</u>
	<u>2,740,860</u>	<u>382,699</u>	<u>824,978</u>	<u>3,948,537</u>	<u>3,881,045</u>

# The Hallam Schools' Partnership Academy Trust

## Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)

### 7 Charitable activities

	Total 2016 £	Total (As restated)2015 £
Direct costs - educational operations	2,367,192	2,358,944
Support costs - educational operations	1,574,665	1,520,231
	<u>3,941,857</u>	<u>3,879,175</u>

	Educational operations £	Total 2016 £	Total (As restated)2015 £
<b>Analysis of support costs</b>			
Support staff costs	566,681	566,681	545,680
Depreciation	33,040	33,040	27,594
Technology costs	51,624	51,624	60,764
Premises costs	349,659	349,659	352,379
Other support costs	558,531	558,531	507,967
Governance costs	15,130	15,130	25,847
Total support costs	<u>1,574,665</u>	<u>1,574,665</u>	<u>1,520,231</u>

### 8 Staff

#### Staff costs

	2016 £	2015 £
<b>Staff costs during the year were:</b>		
Wages and salaries	2,176,305	2,066,994
Social security costs	126,907	125,308
Pension costs	309,568	383,237
Supply teacher costs	128,080	148,357
	<u>2,740,860</u>	<u>2,723,896</u>

#### Staff numbers

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

	2016 No	2015 No
<b>Charitable Activities</b>		
Teachers	24	34
Administration and support	61	64
Management	13	9
	<u>98</u>	<u>107</u>

# **The Hallam Schools' Partnership Academy Trust**

## **Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)**

### **8 Staff (continued)**

#### **Higher paid staff**

The number of employees whose emoluments exceeded £60,000 was:

	<b>2016 No</b>	<b>2015 No</b>
£60,001 - £70,000	2	2
£70,001 - £80,000	<u>1</u>	<u>1</u>

The key management personnel of the Academy Trust comprise the trustees and the senior management team as listed on page 1. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the Academy Trust was £658,298 (2015: £605,621).

### **9 Central services**

The trust has delegated authority to each individual school and as such, no central services were provided by the trust to its academies during the year under review and no charges arose.

### **10 Related party transactions - trustees' remuneration and expenses**

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

Other related party transactions involving the trustees are set out in note 24.

### **11 Trustees' 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 £1,000,000 on any one claim and the cost for the year ended 31 August 2016 was £525 (2015 - £525).

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

# The Hallam Schools' Partnership Academy Trust

## Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)

### 12 Tangible fixed assets

#### Group

	Leasehold land and buildings £	Furniture and equipment £	Motor vehicles £	Computer equipment £	Total £
<b>Cost</b>					
At 1 September 2015	374,733	30,403	45,701	52,646	503,483
Additions	352,398	-	-	39,455	391,853
Disposals	-	(1)	-	(90)	(91)
At 31 August 2016	<u>727,131</u>	<u>30,402</u>	<u>45,701</u>	<u>92,011</u>	<u>895,245</u>
<b>Depreciation</b>					
At 1 September 2015	2,636	16,986	-	16,864	36,486
Charge for the year	3,926	14,636	-	14,440	33,002
Eliminated on disposals	-	(1)	-	(52)	(53)
At 31 August 2016	<u>6,562</u>	<u>31,621</u>	<u>-</u>	<u>31,252</u>	<u>69,435</u>
<b>Net book value</b>					
At 31 August 2016	<u>720,569</u>	<u>(1,219)</u>	<u>45,701</u>	<u>60,759</u>	<u>825,810</u>
At 31 August 2015	<u>372,097</u>	<u>13,417</u>	<u>45,701</u>	<u>35,782</u>	<u>466,997</u>

### 13 Debtors

	Group		Company	
	2016 £	2015 £	2016 £	2015 £
Trade debtors	6,549	160	-	-
Prepayments	20,991	15,510	-	-
Accrued grant and other income	48,134	44,730	-	-
VAT recoverable	30,784	44,635	-	-
Other debtors	-	6,358	-	-
	<u>106,458</u>	<u>111,393</u>	<u>-</u>	<u>-</u>



# The Hallam Schools' Partnership Academy Trust

## Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)

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

	Group		Company	
	2016 £	2015 £	2016 £	2015 £
Trade creditors	80,385	85,952	-	-
Other taxation and social security	31,495	30,599	-	-
Pension scheme creditor	4,641	4,650	-	-
Accruals	82,413	45,630	-	6,358
Deferred income	75,826	72,094	-	-
	<u>274,760</u>	<u>238,925</u>	<u>-</u>	<u>6,358</u>
<b>Group</b>				

2016  
£

### Deferred income

Deferred income at 1 September 2015	72,094
Resources deferred in the period	75,826
Amounts released from previous periods	<u>(72,094)</u>
Deferred income at 31 August 2016	<u>75,826</u>

Devolved capital - relates to 2016/17 academic year

Free school meal funding - relates to 2016/17 academic year

Capital grants received - relates to 2016/17 academic year

# The Hallam Schools' Partnership Academy Trust

## Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)

### 15 Funds

#### Group

	Balance at 01 September 2014 £	Incoming resources £	Resources expended £	Gains, losses and transfers £	Balance at 31 August 2016 £
<b>Restricted general funds</b>					
General fund	135,540	2,937,494	(3,045,119)	29,877	57,792
Pupil premium	-	275,966	(275,966)	-	-
DCSF grant	14,318	29,756	(41,397)	-	2,677
Other DfE/EFA grants	81,317	313,112	(313,112)	-	81,317
	<u>231,175</u>	<u>3,556,328</u>	<u>(3,675,594)</u>	<u>29,877</u>	<u>141,786</u>
<b>Restricted fixed asset funds</b>					
Restricted fixed assets	649,488	242,527	(21,275)	(8,032)	862,708
<b>Restricted pension funds</b>					
Defined benefit pension liability	(1,137,000)	-	(41,000)	(635,000)	(1,813,000)
<b>Other restricted funds</b>					
School fund	3,846	2,423	(2,106)	-	4,163
Governors/ building fund	1,643	202	-	(1,845)	-
Big lottery fund	10,000	-	(10,000)	-	-
Other restricted funds	18,038	89,151	(90,732)	-	16,457
	<u>33,527</u>	<u>91,776</u>	<u>(102,838)</u>	<u>(1,845)</u>	<u>20,620</u>
Total restricted funds	(222,810)	3,890,631	(3,840,707)	(615,000)	(787,886)
<b>Unrestricted funds</b>					
Unrestricted general funds	103,876	127,533	(84,500)	(20,000)	126,909
Total funds	<u>(118,934)</u>	<u>4,018,164</u>	<u>(3,925,207)</u>	<u>(635,000)</u>	<u>(660,977)</u>

#### Company

	Balance at 1 September 2015 £	Incoming resources £	Resources expended £	Balance at 31 August 2016 £
<b>Restricted general funds</b>				
DCSF grant	<u>14,318</u>	<u>29,756</u>	<u>(41,398)</u>	<u>2,676</u>

# The Hallam Schools' Partnership Academy Trust

## Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)

### 15 Funds (continued)

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

#### Restricted general funds

General Annual Grant (GAG) - Income receivable from the Education Funding Agency to fund the educational operations and running costs of the Academy.

Pupil Premium - Additional funding given to schools so that they can support their disadvantaged pupils and close the attainment gap between them and their peers.

Special needs (banded) funding - Additional funding given to schools so that they can support pupils with special educational needs.

Academy sponsorship - Money received from DCSF to fund the educational operations and running costs of the Academy.

School fund - Restricted voluntary funds received for activities, trips and other fundraising activities which in turn is used for the benefit of the pupils.

Defined pension liability - The deficit on the local government pension scheme has been recognised against restricted funds in order to match it against GAG as recommended by the Accounts Direction published by the EFA.

#### Other restricted funds

Governor's fund - Voluntary funds received to help towards the upkeep of the school buildings and grounds.

#### Restricted fixed asset funds

DfE capital grants - Funding provided for capital maintenance/items.

#### Unrestricted general funds

Funds available to spend for the general purposes of the Academy.

Transfers were made during the year under review to support restricted general fund expenditure.

### Analysis of academies by fund balance

Fund balances at 31 August 2016 were allocated as follows:

	<b>Total £</b>
Emmaus Catholic and Church of England Primary School	107,687
S John Fisher Primary - A Catholic Voluntary Academy	126,181
St Joseph's School, A Catholic Voluntary Academy	52,771
The Hallam Schools' Partnership Academy Trust	<u>2,676</u>
Total before fixed assets and pension reserve	289,315
Pension scheme liability	(1,813,000)
Restricted fixed asset fund	<u>862,708</u>
Total	<u><u>(660,977)</u></u>

### Analysis of academies by cost

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

# The Hallam Schools' Partnership Academy Trust

## Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)

### 15 Funds (continued)

	Teaching and Educational Support Staff Costs £	Other Support Staff Costs £	Educational Supplies £	Other Costs (excluding Depreciation) £	Total £
Emmaus Catholic and Church of England Primary School	1,081,576	170,987	31,015	478,953	1,762,531
S John Fisher Primary - A Catholic Voluntary Academy	651,005	127,640	18,744	227,494	1,024,883
St Joseph's School, A Catholic Voluntary Academy	441,598	268,054	18,122	358,959	1,086,733
Academy Trust	<u>2,174,179</u>	<u>566,681</u>	<u>67,881</u>	<u>1,065,406</u>	<u>3,874,147</u>

### 16 Analysis of net assets between funds

#### Group

	Unrestricted funds £	Restricted general funds £	Restricted fixed asset funds £	Total funds £
Tangible fixed assets	47,559	8,134	770,117	825,810
Current assets	79,350	429,031	92,591	600,972
Current liabilities	-	(274,759)	-	(274,759)
Pension scheme liability	-	(1,813,000)	-	(1,813,000)
Total net assets	<u>126,909</u>	<u>(1,650,594)</u>	<u>862,708</u>	<u>(660,977)</u>

#### Company

	Restricted general funds £	Total funds £
Current assets	<u>2,677</u>	<u>2,677</u>

### 17 Financial commitments

#### Group

#### *Operating leases - group*

At 31 August 2016 the Group had annual commitments under non-cancellable operating leases as follows:

# The Hallam Schools' Partnership Academy Trust

## Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)

### 17 Financial commitments (continued)

Operating leases which expire:

2016  
£

### 18 Reconciliation of net income to net cash inflow/(outflow) from operating activities

	2016 £	(As restated) 2015 £
Net income	92,957	446,800
Depreciation	33,002	27,594
Interest receivable	(584)	(587)
Defined benefit pension scheme obligation inherited	41,000	37,000
Decrease in debtors	4,935	132,722
Increase/(decrease) in creditors	35,835	(114,955)
Net cash provided by Operating Activities	<u>207,145</u>	<u>528,574</u>

### 19 Cash flows from financing activities

2016  
£

### 20 Cash flows from investing activities

	2016 £	2015 £
Dividends, interest and rents from investments	584	587
Purchase of tangible fixed assets	(391,853)	(250,938)
Proceeds from sale of tangible fixed assets	38	-
Net cash used in investing activities	<u>(391,231)</u>	<u>(250,351)</u>

### 21 Analysis of cash and cash equivalents

	At 31 August 2016 £	At 31 August 2015 £
Cash at bank and in hand	<u>494,515</u>	<u>678,601</u>
Total cash and cash equivalents	<u>494,515</u>	<u>678,601</u>

### 22 Members' liability

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

# **The Hallam Schools' Partnership Academy Trust**

## **Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)**

### **23 Pension and similar obligations**

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

The latest actuarial valuation of the TPS related to the period ended 31 March 2012 and of the LGPS 31 March 2013.

Contributions amounting to £4,641 (2015 - £4,650) were payable to the schemes at 31 August and are included within creditors.

#### **Teachers' Pension Scheme**

##### **Introduction**

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pensions Regulations (2010) and, from 1 April 2014, by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for full-time teachers in academies and, from 1 January 2007, automatic for teachers in part-time employment following appointment or a change of contract, although they are able to opt out.

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

##### **Valuation of the Teachers' Pension Scheme**

Not less than every four years the Government Actuary, using normal actuarial principles, conducts a formal actuarial review of the TPS in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014 published by HM Treasury. The aim of the review is to specify the level of future contributions. Actuarial scheme valuations are dependent on assumptions about the value of future costs, design of benefits and many other factors. The latest actuarial valuation of the TPS was carried out as at 31 March 2012 and in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014. The valuation report was published by the Department for Education on 9 June 2014.

The key elements of the valuation and subsequent consultation are:

- employer contribution rates set at 16.48% of pensionable pay (including a 0.08% employer administration charge (currently 14.1%))
- total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £191,500 million, and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £176,600 million giving a notional past service deficit of £14,900 million
- an employer cost cap of 10.9% of pensionable pay will be applied to future valuations
- the assumed real rate of return is 3.0% in excess of prices and 2% in excess of earnings. The rate of real earnings growth is assumed to be 2.75%. The assumed nominal rate of return is 5.06%.

During the previous year the employer contribution rate was 14.1%. The TPS valuation for 2012 determined an employer rate of 16.4%, which was payable from September 2015. The next valuation of the TPS will be as at March 2016, whereupon the employer contribution rate is expected to be reassessed and will be payable from 1 April 2019.

The employer's pension costs paid to TPS in the period amounted to £206,638 (2015: £180,383).

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

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

# The Hallam Schools' Partnership Academy Trust

## Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)

### 23 Pension and similar obligations (continued)

#### Local government pension schemes

#### Emmaus Catholic and Church of England Primary School

Local government pension scheme contributed into by the support staff at school.

The LGPS is a funded defined-benefit scheme, with the assets held in separate trustee-administered funds. The total contribution made for the year ended 31 August 2016 was £91,000 (2015 - £89,000), of which employer's contributions totalled £74,000 (2015 - £72,000) and employees' contributions totalled £17,000 (2015 - £17,000). The agreed contribution rates for future years are 12.8% for employers and vary according to salary for employees. The scheme is managed by South Yorkshire Pension Authority.

As the scheme is in deficit, the governing body have agreed to make additional contributions above the normal funding levels.

#### Principal actuarial assumptions

	At 31 August 2016 %	At 31 August 2015 %
Rate of increase in salaries	3.65	4.05
Rate of increase for pensions in payment/inflation	2.00	2.30
Discount rate for scheme liabilities	2.20	4.00
Inflation assumptions (CPI)	1.90	2.30
Commutation of pensions to lump sums	50.00	50.00

#### Sensitivity analysis

A sensitivity analysis for the principal assumptions used to measure scheme liabilities is set out below:

	+ 0.1%
<b>Adjustment to discount rate</b>	£
Present value of total obligation	1,096,000
Projected service cost	99,000
	+ 0.1%
<b>Adjustment to rate of inflation</b>	£
Present value of total obligation	1,147,000
Projected service cost	106,000
	+ 1 Year
<b>Adjustment to mortality age rating assumption</b>	£
Present value of total obligation	1,141,000
Projected service cost	104,000

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

	At 31 August 2016	At 31 August 2015
<b>Retiring today</b>		
Males retiring today	23.00	23.00
Females retiring today	25.70	25.60
<b>Retiring in 20 years</b>		
Males retiring in 20 years	25.40	25.30
Females retiring in 20 years	28.50	28.40

## The Hallam Schools' Partnership Academy Trust

### Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)

#### 23 Pension and similar obligations (continued)

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

	At 31 August 2016 £	At 31 August 2015 £
Equities	115,000	55,000
Government bonds	30,000	14,000
Other bonds	12,000	6,000
Property	22,000	11,000
Cash	3,000	2,000
Other	15,000	7,000
Total market value of assets	197,000	95,000
Present value of scheme liabilities - funded	(1,121,000)	(712,000)
Deficit in the scheme	(924,000)	(617,000)

The expected return on assets is based on the long-term future expected investment return for each asset class at the beginning of the period. The returns on gilts and other bonds are assumed to be the gilt yield and corporate bond yield (with an adjustment to reflect the default risk) respectively at the relevant date. The returns on equities and property are then assumed to be a margin above gilt yields.

The actual return on scheme assets was £5,000 (2015 - £2,000).



# The Hallam Schools' Partnership Academy Trust

## Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)

### 23 Pension and similar obligations (continued)

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

	2016 £	2015 £
Current service cost	64,000	61,000
Total operating charge	64,000	61,000

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

	2016 £	2015 £
At 1 September	712,000	594,000
Current service cost	64,000	61,000
Interest cost	27,000	24,000
Employee contributions	17,000	17,000
Actuarial losses	315,000	16,000
Benefits paid	(14,000)	-
At 31 August	1,121,000	712,000

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

	2016 £	2015 £
At 1 September	95,000	6,000
Interest income	5,000	2,000
Actuarial gains/(losses)	21,000	(1,000)
Employer contributions	74,000	72,000
Employee contributions	17,000	17,000
Benefits paid	(14,000)	-
Plan introductions, benefit changes, curtailments and settlements	(1,000)	(1,000)
At 31 August	197,000	95,000

#### St John Fisher Primary - a Catholic Voluntary Academy

Local government pension scheme contributed into by the support staff at school.

The LGPS is a funded defined-benefit scheme, with the assets held in separate trustee-administered funds. The total contribution made for the year ended 31 August 2016 was £57,000 (2015 - £51,000), of which employer's contributions totalled £44,000 (2015 - £38,000) and employees' contributions totalled £13,000 (2015 - £13,000). The agreed contribution rates for future years are 17.7 per cent for employers and vary according to salary for employees. The scheme is managed by South Yorkshire Pension Authority.

As the scheme is in deficit, the governing body have agreed to make additional contributions above the normal funding levels.

# The Hallam Schools' Partnership Academy Trust

## Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)

### 23 Pension and similar obligations (continued)

#### Principal actuarial assumptions

	At 31 August 2016 %	At 31 August 2015 %
Rate of increase in salaries	3.55	3.85
Rate of increase for pensions in payment/inflation	1.90	2.10
Discount rate for scheme liabilities	2.10	3.80
Inflation assumptions (CPI)	1.80	2.10
Commutation of pensions to lump sums	<u>50.00</u>	<u>50.00</u>

#### Sensitivity analysis

A sensitivity analysis for the principal assumptions used to measure scheme liabilities is set out below:

	<b>+ 0.1%</b>
<b>Adjustment to discount rate</b>	<b>£</b>
Present value of total obligation	976,000
Projected service cost	<u>77,000</u>
	<b>+ 0.1%</b>
	<b>£</b>
<b>Adjustment to rate of inflation</b>	
Present value of total obligation	1,012,000
Projected service cost	<u>80,000</u>
	<b>+ 1 Year</b>
	<b>£</b>
<b>Adjustment to mortality age rating assumption</b>	
Present value of total obligation	1,011,000
Projected service cost	<u>80,000</u>

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

	At 31 August 2016	At 31 August 2015
<b>Retiring today</b>		
Males retiring today	23.00	23.00
Females retiring today	25.70	25.60
<b>Retiring in 20 years</b>		
Males retiring in 20 years	25.40	25.30
Females retiring in 20 years	<u>28.50</u>	<u>28.40</u>

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

# The Hallam Schools' Partnership Academy Trust

## Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)

### 23 Pension and similar obligations (continued)

	At 31 August 2016 £	At 31 August 2015 £
Equities	413,000	322,000
Government bonds	106,000	78,000
Other bonds	44,000	32,000
Property	78,000	62,000
Cash	12,000	10,000
Other	<u>55,000</u>	<u>39,000</u>
Total market value of assets	708,000	543,000
Present value of scheme liabilities - funded	<u>(994,000)</u>	<u>(672,000)</u>
Deficit in the scheme	<u><u>(286,000)</u></u>	<u><u>(129,000)</u></u>

The expected return on assets is based on the long-term future expected investment return for each asset class at the beginning of the period. The returns on gilts and other bonds are assumed to be the gilt yield and corporate bond yield (with an adjustment to reflect the default risk) respectively at the relevant date. The returns on equities and property are then assumed to be a margin above gilt yields.

The actual return on scheme assets was £22,000 (2015 - £14,000).

# The Hallam Schools' Partnership Academy Trust

## Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)

### 23 Pension and similar obligations (continued)

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

	2016 £	2015 £
Current service cost	57,000	56,000
Total operating charge	<u>57,000</u>	<u>56,000</u>

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

	2016 £	2015 £
At 1 September	672,000	583,000
Current service cost	57,000	56,000
Interest cost	25,000	24,000
Employee contributions	13,000	13,000
Actuarial losses	231,000	-
Benefits paid	<u>(4,000)</u>	<u>(4,000)</u>
At 31 August	<u>994,000</u>	<u>672,000</u>

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

	2016 £	2015 £
At 1 September	543,000	481,000
Interest income	22,000	29,000
Actuarial gains/(losses)	91,000	(14,000)
Employer contributions	44,000	38,000
Employee contributions	13,000	13,000
Benefits paid	(4,000)	(4,000)
Plan introductions, benefit changes, curtailments and settlements	<u>(1,000)</u>	<u>-</u>
At 31 August	<u>708,000</u>	<u>543,000</u>

#### St Joseph's School, A Catholic Voluntary Academy

Local government pension scheme contributed into by the support staff at school.

The LGPS is a funded defined-benefit scheme, with the assets held in separate trustee-administered funds. The total contribution made for the year ended 31 August 2016 was £68,000 (2015 - £65,000), of which employer's contributions totalled £57,000 (2015 - £55,000) and employees' contributions totalled £11,000 (2015 - £10,000). The agreed contribution rates for future years are 19.2 per cent for employers and vary according to salary per cent for employees. The scheme is managed by South Yorkshire Pension Authority.

As the scheme is in deficit, the governing body have agreed to make additional contributions above the normal funding levels.

# The Hallam Schools' Partnership Academy Trust

## Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)

### 23 Pension and similar obligations (continued)

#### Principal actuarial assumptions

	At 31 August 2016 %	At 31 August 2015 %
Rate of increase in salaries	3.55	4.05
Rate of increase for pensions in payment/inflation	1.90	2.30
Discount rate for scheme liabilities	2.10	4.00
Inflation assumptions (CPI)	1.80	2.30
Commutation of pensions to lump sums	<u>50.00</u>	<u>50.00</u>

#### Sensitivity analysis

A sensitivity analysis for the principal assumptions used to measure scheme liabilities is set out below:

	<b>+ 0.1%</b>
<b>Adjustment to discount rate</b>	<b>£</b>
Present value of total obligation	849,000
Projected service cost	<u>79,000</u>
	<b>+ 0.1%</b>
	<b>£</b>
<b>Adjustment to rate of inflation</b>	
Present value of total obligation	885,000
Projected service cost	<u>84,000</u>
	<b>+ 1 Year</b>
	<b>£</b>
<b>Adjustment to mortality age rating assumption</b>	
Present value of total obligation	882,000
Projected service cost	<u>83,000</u>

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

	At 31 August 2016	At 31 August 2015
<b>Retiring today</b>		
Males retiring today	23.00	23.00
Females retiring today	25.70	25.60
<b>Retiring in 20 years</b>		
Males retiring in 20 years	25.40	25.30
Females retiring in 20 years	<u>28.50</u>	<u>28.40</u>

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

# **The Hallam Schools' Partnership Academy Trust**

## **Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)**

### **23 Pension and similar obligations (continued)**

	At 31 August 2016 £	At 31 August 2015 £
Equities	155,000	95,000
Government bonds	40,000	23,000
Other bonds	16,000	9,000
Property	29,000	18,000
Cash	4,000	3,000
Other	<u>20,000</u>	<u>11,000</u>
Total market value of assets	264,000	159,000
Present value of scheme liabilities - funded	<u>(867,000)</u>	<u>(550,000)</u>
Deficit in the scheme	<u><u>(603,000)</u></u>	<u><u>(391,000)</u></u>

The expected return on assets is based on the long-term future expected investment return for each asset class at the beginning of the period. The returns on gilts and other bonds are assumed to be the gilt yield and corporate bond yield (with an adjustment to reflect the default risk) respectively at the relevant date. The returns on equities and property are then assumed to be a margin above gilt yields.

The actual return on scheme assets was £8,000 (2015 - £3,000).

# The Hallam Schools' Partnership Academy Trust

## Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)

### 23 Pension and similar obligations (continued)

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

	2016 £	2015 £
Current service cost	53,000	50,000
Total operating charge	53,000	50,000

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

	2016 £	2015 £
At 1 September	550,000	459,000
Current service cost	53,000	50,000
Interest cost	22,000	20,000
Employee contributions	11,000	10,000
Actuarial losses	231,000	11,000
At 31 August	867,000	550,000

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

	2016 £	2015 £
At 1 September	159,000	91,000
Interest income	8,000	7,000
Actuarial gains/(losses)	30,000	(4,000)
Employer contributions	57,000	55,000
Employee contributions	11,000	10,000
Plan introductions, benefit changes, curtailments and settlements	(1,000)	-
At 31 August	264,000	159,000

### 24 Related party transactions

Owing to the nature of the Academy's operations and the composition of the board of governors being drawn from local public and private sector organisations, it is inevitable that transactions will take place with organisations in which a member of the board of governors may have an interest. All transactions involving such organisations are conducted at arm's length and in accordance with the Academy's financial regulations and normal procurement procedures.

During the year the academy made the following related party transactions:

#### Emmaus Catholic and Church of England Primary School

(Sponsored school)

During the period Hallam Schools' Partnership Academy Trust paid £11,591 (2015 - £24,477) to Emmaus Catholic and Church of England Primary School for Academy sponsorship. At the balance sheet date the amount due to Emmaus Catholic and Church of England Primary School was £Nil (2015 - £Nil).

#### St John Fisher Primary - a Catholic Voluntary Academy

(Sponsored school)

During the period The Hallam Schools' Partnership Academy Trust paid £NIL (2015 - £10,849) to St John Fisher Primary - a Catholic Voluntary Academy. At the balance sheet date the amount due to St John Fisher Primary - a Catholic Voluntary Academy was £Nil (2015 - £Nil).

#### St Joseph's School, A Catholic Voluntary Academy

(Sponsored school)

During the period The Hallam Schools' Partnership Academy Trust paid £6,358 (2015- £20,532) to St Joseph's School, A Catholic Voluntary Academy. At the balance sheet date the amount due to St Joseph's School, A Catholic Voluntary Academy was £Nil (2015 - £6,358).

## **The Hallam Schools' Partnership Academy Trust**

### **Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)**

#### **24 Related party transactions (continued)**

##### **The Diocese of Hallam (Subscriber member)**

During the period under review, the Academy had free use of the school premises and land owned by the Diocese of Hallam Trust. The accounts include a notional rent of £129,250 (2014 - £52,750) for the period, which is included in voluntary income and premises costs. At the balance sheet date the amount due to The Diocese of Hallam was £Nil (2015 - £Nil).

#### **25 Transition to FRS 102**

##### **First time adoption of FRS 102**

These financial statements are the first financial statements of The Hallam Schools' Partnership Academy Trust prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102) and the Charities SORP 2015 (SORP 2015). The financial statements of The Hallam Schools' Partnership Academy Trust for the year ended 31/08/2015 were prepared in accordance with previous Generally Accepted Accounting Practice ('UK GAAP') and SORP 2005.

Some of the FRS 102 recognition, measurement, presentation and disclosure requirements and accounting policy choices differ from previous UK GAAP. Consequently, the trustees have amended certain accounting policies to comply with FRS 102 and SORP 2015. [The trustees have also taken advantage of certain exemptions from the requirements of FRS 102 permitted by FRS 102 Chapter 35 'Transition to this FRS'].

Reconciliations to previous UK GAAP for the comparative figures are included in note X.

##### **Explanation of transition to FRS 102**

It is the first year that the Academy Trust has presented its financial statements under SORP 2015 and FRS 102. The following disclosures are required in the year of transition. The last financial statements prepared under previous UK GAAP were for the year ended 31/08/2015 and the date of transition to FRS 102 and SORP 2015 was therefore 01/09/2014. As a consequence of adopting FRS 102 and SORP 2015, a number of accounting policies have changed to comply with those standards.

[Comparative figures have been restated to reflect the adjustments made, except to the extent that the Trustees have taken advantage of exemptions to retrospective application of FRS 102 permitted by FRS 102 Chapter 35 'Transition to this FRS'.]

Reconciliations and descriptions of the effect of the transition to FRS 102 and SORP 2015 on total funds and net income/(expenditure) for the comparative period reported under previous UK GAAP and SORP 2005 are given below:



# The Hallam Schools' Partnership Academy Trust

## Notes to the Financial Statements for the Year Ended 31 August 2016 (continued)

### 25 Transition to FRS 102 (continued)

#### Reconciliation of total funds

	1 September 2014 £	31 August 2015 £
Note		
Total funds under previous UK GAAP	(118,934)	(118,934)
Change in recognition of LGPS interest cost	-	(4,000)
Actuarial gains / losses on defined benefit pension schemes	-	4,000
	<u>(118,934)</u>	<u>(118,934)</u>
Total funds reported under FRS 102	<u>(118,934)</u>	<u>(118,934)</u>

#### Reconciliation of net income/(expenditure)

	Note	Amount £
Net income/(expenditure) previously reported under UK GAAP		450,800
Change in recognition of LGPS interest cost		<u>(4,000)</u>
Net movement in funds reported under FRS 102		<u>446,800</u>

#### Change in recognition of LGPS interest cost

Under previous UK GAAP the trust recognised an expected return on defined benefit plan assets in income/expense. Under FRS 102 a net interest expense, based on the net defined benefit liability, is recognised in income/expense. There has been no change in the defined benefit liability at either 1 September 2014 or 31 August 2015. The effect of the change has been to reduce the credit/debit to income/expense by £4,000 and increase the credit/debit in other recognised gains and losses in the SOFA by an equivalent amount.

**The Hallam Schools' Partnership Academy Trust**

**Appendix 1 – Achievements and Performance**



## St John Fisher Primary - A Catholic Voluntary Academy

### ACHIEVEMENTS AND PERFORMANCE

FS2 Good Level of Development		
<b>PUPILS ACHIEVING A GOOD LEVEL OF DEVELOPMENT</b>  SJF = 72% (63.6%)	<ul style="list-style-type: none"><li>National = 69% (66%)</li><li>Sheffield = 68.7% (64.9%)</li><li>Sheffield Catholic Schools = 75.4% (71%)</li></ul> <div>(2015 figures in blue)</div>	
Year 1 National Phonics Screening		
<b>PHONICS</b>  SJF = 80.8% (80%)	<ul style="list-style-type: none"><li>National = 81% (77%)</li><li>Sheffield = 76.7% (72.8%)</li><li>Sheffield Catholic Schools = 83% (78.5%)</li><li>Locality D (South-East Sheffield) schools and academies = 79.4% (74.3%)</li></ul> <div>(2015 figures in blue)</div>	
End of Key Stage 1 Statutory Assessments 2015/16 - Unvalidated		
<b>MATHEMATICS</b>  SJF = 80%	<ul style="list-style-type: none"><li>7% above national</li><li>8.6% above the Sheffield average (which was 71.4%)</li><li>above the Locality D average (which was 75.1%)</li><li>above the Catholic schools' average (which was 74.7%)</li></ul>	
<b>READING</b>  SJF = 73.3%	<ul style="list-style-type: none"><li>0.7% below national</li><li>1.9% above the Sheffield average</li><li>Just below the locality D average (73.3%)</li><li>Below the Sheffield Catholic schools' average (77.2%)</li></ul>	
<b>WRITING</b>  SJF = 63.3%	<ul style="list-style-type: none"><li>2.7% below the national average</li><li>Below the Sheffield average (64.6%)</li><li>Below the locality D average (75.1%)</li><li>Below the Sheffield Catholic schools' average (70.8%)</li></ul>	
End of Key Stage 2 Statutory Assessments 2015/16 - Unvalidated		
<b>MATHEMATICS</b>	<b>Mathematics Achievement</b> <ul style="list-style-type: none"><li><b>St John Fisher = 69%*</b></li><li>National = 70%</li><li>Sheffield = 68.6%</li><li>Locality D Schools = 68.1%</li><li>Sheffield Catholic Schools = 79.3%</li></ul>	<b>Mathematics Progress</b> <ul style="list-style-type: none"><li><b>St John Fisher = 0.6</b></li><li>National = 0.00</li><li>Sheffield = -0.04</li><li>Locality D Schools = -0.4</li><li>Sheffield Catholic Schools = 1.1*</li></ul> <div>*range -5.4 to 4</div>
	<b>READING</b>	<b>Reading Achievement</b> <ul style="list-style-type: none"><li><b>St John Fisher = 69%*</b></li><li>National = 66%</li><li>Sheffield = 61.7%</li><li>Locality D Schools = 58.3%</li><li>Sheffield Catholic Schools = 74.3%</li></ul> <div>*adjusted following a successful appeal</div>
<b>WRITING</b>		<b>Writing Achievement</b> <ul style="list-style-type: none"><li><b>St John Fisher = 82.8%</b></li><li>National = 74%</li><li>Sheffield = 73.4%</li><li>Locality D Schools = 76%</li><li>Sheffield Catholic Schools = 82.3%</li></ul>

# EMMAUS



## A Catholic and Church of England Voluntary Academy

### Achievements and Performance

#### Foundation Stage 2

- The moderation of the Foundation Stage Profile in 2016 concluded that 68% of children achieved a 'Good Level' of development.

#### Summary of End of KS1 over 3 years (2014-2016)

	READING		WRITING		MATHEMATICS	
%	2014	2015	2014	2015	2014	2015
L2b+	73%	76%	53%	62%	60%	81%
L3	11%	14%	2%	0%	4%	17%
APS	14.1	15.5	12.8	13.3	14.0	15.6

In 2016 new more challenging assessments and tests were introduced which are not cannot be compared with previous KS1 assessments.

	2016
KS1 Reading EXS	61%
KS1 Writing EXS	48%
KS1 Maths EXS	57%

#### Summary of End of KS2 over 3 years (2014-2016)

	2014			2015		
	L4+	L5+	L6+	L4+	L5+	L6+
Reading	85%	28%	0%	87%	26%	0%
Writing	90%	31%	0%	81%	13%	0%
Maths	77%	36%	8%	87%	23%	3%
GPS	62%	38%	0%	71%	36%	0%
Combined RW&M	74%	26%	0%	81%	10%	0%

In 2016 new more challenging assessments and tests were introduced which are not cannot be compared with previous KS2 assessments.

	2016	
	EXP	GD
Reading	63.4%	12%
Writing	70.7%	9.8%
Maths	78%	12%
GPS	70.7%	12%
Combined RW&M	51.2%	2%

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St Joseph's School CVA – Appendix 1

Contextual Information			
NOR	232	Stability	90.8%
FSM	19.6%	Deprivation	0.23%
MEG	15.5%	SEN Support	10.3%
EAL	7.5%	SEN Statement or EHCP	0.9%
Attendance	95.3%		

2016 School Results

Foundation Stage					
No of Pupils	<u>Foundation 2 - GLD 2016</u>				
30	% Reaching Required Standard 2016 73%				
<u>Key Stage 1</u>					
Year 1 Phonics		92%			
Year 2 Phonics (by the end of Y2)		93%			
No of pupils	Reading		Writing		Maths
30	% EXS	% GDS	% EXS	% GDS	% EXS
	60%	13%	60%	0%	57%
					13%

Key Stage 2												
No of pupils	Reading		Writing		Maths		GPS		Combined RWM % EXS	AVERAGE SCALE SCORE READING	AVERAGE SCALE SCORE MATHS	AVERAGE SCALE SCORE GPS
	% EXS	GDS%	% EXS	GDS%	% EXS	GDS%	% EXS	GDS%				
	26	65%	12%	85%	15%	69%	12%	77%	15%	54%	101	103

### KS2 Progress based on Prior Attainment 2016

			Progress score	%EXS+ Scaled Score 100+	%High/GDS	Average scaled score
RWM	School		N/A	54	4	N/A
	National		N/A	53	5	N/A
Reading	School		-2.14	65	12	100.9
	National		N/A	66	19	102.6
Writing	School		0.94	85	15	N/A
	National		N/A	74	15	N/A
Maths	School		-0.32	69	12	103.3
	National		N/A	70	17	103.0
GPS	School		N/A	77	15	103.3
	National		N/A	72	22	104.0

Attainment Headlines 2015		
EYFSP	73% of children achieved Good Level of Development	
Y1 Phonics Screening Check	83% met expected standard	

KS1 Attainment - 2015			
	Reading	Writing	Mathematics
Level 2c+	96%	93%	96%
Level 2b+	93%	72%	96%
Level 3	36%	21%	32%
APS	17.4	16.0	17.4

KS2 Attainment - 2015				
	Reading	Writing	Maths	RWM Combined
Level 4+	93%	97%	100%	90%
Level 5+	50%	43%	63%	
Level 6	0%	3%	23%	
APS	31.2	29.6	32.8	
				Grammar, Spelling Punctuation
				83%
				60%
				3%
				29.8

**The Hallam Schools' Partnership Academy Trust**

**Appendix 2 – Organisational structure**





# St John Fisher Primary - A Catholic Voluntary Academy

## ORGANISATIONAL STRUCTURE 2015-16 ACADEMIC YEAR

Governing Body		
<b>S Ludlam</b> <i>Chair of Governors &amp; Foundation Governor</i>		
<b>M Watters</b> <i>Deputy Chair of Governors &amp; Foundation Governor</i>		
<b>D Lodge</b> <i>Parent Governor</i>	<b>B Ambrose</b> <i>Foundation Governors (FG)</i>	<b>J Ball</b> <i>Foundation Governors (FG)</i>
<b>E Walton</b>	<b>Two appointments pending</b>	
<b>Vacancy*</b>	<b>L Ramsden</b> <i>Community Governor</i>	<b>Vacancy**</b>
<b>S Asquith</b>	<b>F Barratt</b>	<i>Staff Governors</i>
Buildings Maintenance Team		
<b>P Andrews</b> <i>Site Manager</i>	<b>J Hollingworth</b> <i>Cleaning Assistant</i>	<b>C Seaton</b> <i>Cleaning Assistant</i>
Lunchtime Supervision Team		
<b>L Bower</b> <i>Senior Supervisor</i>		
<b>D Gregory</b>	<b>J Hollingworth</b>	<b>C Seaton</b>
<b>L Thomas</b>	<b>J Werchez</b>	<b>D Roper</b>

Leadership & Management Team (LMT)		
<b>F Barratt</b> <i>Headteacher</i>	<b>D Evans</b> <i>Deputy Headteacher</i>	
<b>I Smith</b>	<b>C Kiernan</b>	
Administration Team		
<b>D Battams</b> <i>Office Manager</i>	<b>M Birch</b> <i>Administrative Assistant</i>	
Class Teachers		
<b>KS2</b>	<b>D Evans Y6 (0.6)</b> <b>N Holloway Y5</b>	<b>C Kiernan Y4 (0.4)</b> <b>I Smith Y4</b>
<b>KS1</b>	<b>AD Broadhead Y3</b> <b>AV Broadhead Y2</b>	<b>S Sambrook Y1 (0.6)</b> <b>J Bishop Y1 (0.4)</b>
<b>FS2</b>	<b>H Darken</b>	
Inclusion & Support Team		
<b>C Kiernan (0.2)</b> <i>SENCo</i>		<b>S Asquith</b> <i>Learning Mentor</i>
<b>R D'Roza HLTA</b>		<b>C Raynes HLTA</b>
<b>A Prentice TA</b>	<b>J Dewsnap TA</b>	<b>J Golland TA</b>
<b>A May TA</b>	<b>S Hawley TA</b>	<b>A Pickering TA</b>

\* Parent Governor elected (October 2016) \*\*Two potential Foundation Governors identified to possibly start in 2016-17

# **EMMAUS**



## **Staffing Structure 2015-16**

### **Leadership Team**

- Headteacher (Leadership Group Pay)
- Deputy Headteacher (LGP) – until December 2015
- KS2 Phase Leader & Teaching and Learning Responsibility TLR2B – Acting Asst Head from January to August 2016
- KS1 Phase Leader Teaching and Learning Responsibility TLR2A
- FS Phase Leader TLR2A
- SENCO (0.5) – Acting Asst Head from January to August 2016
- Safeguarding and Pastoral Lead
- Business Manager

### **Teachers**

- 1 x LG – DHT – until December 2015
- 7 x UPS – includes 2 members of the Leadership Team
- 8 x MPS – includes 2 members of the Leadership Team
- 1 x SENCO (0.5)

### **Support Staff**

- Safeguarding and Pastoral Lead
- 2 x L3TA
- 15 x L2TA

### **Administration Staff**

- 1 x School Business Manager
- 2 x 0.5 Admin Officers

### **Lunchtime Staff**

- 12 x Lunchtime Assistants

### **Premises Staff**

- 1 x Caretaker
- 4 x Cleaners

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# St Joseph's School CVA Staffing Structure 2015/2016

LEADERSHIP TEAM						
HEADTEACHER Leadership Scale						
DEPUTY HEADTEACHER (Y6) Leadership Scale Phase Coordinator						
ASSISTANT HEADTEACHER (FS2) Leadership Scale Phase Coordinator			SENCO UPS 1 0.4 FTE (PPA Cover)			
TEACHING STAFF						
Main Scale (Y1) 1.0 FTE	Main Scale (Y2) 1.0 FTE	UPS 3 0.2 FTE Music Teacher	Main Scale (Y4) 1.0 FTE	UPS 3 0.5 FTE (PPA Cover)	Main Scale (Y5) 1.0 FTE	Main Scale (FS1) 1.0 FTE
SUPPORT STAFF						
Learning Support Staff 1 x HLTA 12 x LSA's		Administration Staff 1 x Office Manager 1 x Finance Officer		Lunchtime staff 7 x Midday Supervisors		Premises Staff 1 x School Caretaker