

# Heston Community Academy Trust

(A Company Limited by Guarantee)

Annual Report and Financial Statements  
For the year ended 31 August 2023

Company Registration Number: 07964015 (England and Wales)

# Heston Community Academy Trust

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## Heston Community Academy Trust

### Reference and Administrative Details

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#### **Board of Trustees**

Mr Ranjit Berdesha	Headteacher, Accounting Officer
Mr Narinder Phull	Chair of Trustees, Community (Chair of Finance & General Purposes)
Mrs Francesca Hooker	Vice Chair, Community
Mr Johnny Kyriacou	Community (Chair of Curriculum)
Mrs Glynis Ross-Wood	Co-opted (Chair of Appraisal & Pay)
Mr Waris Rajput	Parent
Mr Samir Vohra	Parent
Mrs Dominique Mann	Community
Mr Talveer Calay	Co-opted
Mr Keith Batten	Co-opted
Mr Shameet Singh Saib	Staff
Ms Mathilde Forrest	Staff

#### **Members**

Mrs Francesca Hooker	Vice Chair of Trustees
Mr Michael Lawton	
Mrs Angela Bennett	(Resigned 30 March 2023)
Mr Harinder Pattar	(Appointed 22 September 2022)

#### **Senior Leadership team**

Ranjit Berdesha	Headteacher
Mike O'Hagan	Deputy Headteacher
Beth Hart	Deputy Headteacher
Michelle Stone	Assistant Headteacher (Seconded 17 April 2022 - 31 August 2023)
Ingrid Hall	Assistant Headteacher
Matt Clayton	Assistant Headteacher
Janet MacDonald	Associate Assistant Headteacher
Nidhi Chhibba	Associate Assistant Headteacher
Saima Dad	Academy Business Manager

#### **Resignations**

Ms Angela Bennett as Member  
Term of Office: 29 September 2021 to 30 March 2023  
Governing Body Committees: None

Heston Community Academy Trust  
Reference and Administrative Details

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<b>Company Number</b>	07964015
<b>Registered Office</b>	Heston Community School Heston Heston Road Hounslow TW5 0QR
<b>Independent auditors</b>	Moore Kingston Smith 6th Floor 9 Appold Street London EC2A 2AP
<b>Bankers</b>	Lloyds Bank Corporate Customers PO Box 72 Bailey Drive Gillingham ME8 0LS
<b>Internal auditors</b>	Buzzacott LLP 130 Wood Street London EC2V 6DL

## **GOVERNORS' REPORT**

The Governors presented their Annual Report, together with the Financial Statements and independent Auditor's Report of the Charitable Company for the period 01 September 2022 to 31 August 2023. The Annual Report serves the purposes of both a Trustees' Report and a Directors' Report under Company Law.

The Academy was incorporated on 24 February 2012, in the name of Heston Community Academy Trust, and commenced as an Academy on 01 November 2012.

The Trust operates an Academy serving a catchment area in Hounslow. It has a combined pupil capacity of 1,410 and had a roll of 1,315 in the October 2023 School Census.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the company's Memorandum and Articles of Association, applicable laws and 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.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Constitution**

The Academy Trust is a company limited by guarantee and an exempt charity. The Charitable Company's Memorandum and Articles of Association are the primary governing documents of the Academy Trust. The Academy Trust was incorporated on 24 February 2012, in the name of Heston Community Academy Trust, and Heston Community School commenced as an Academy on 01 November 2012. The Academy Trust has entered into a funding agreement with the Department for Education [DfE] which provides the framework within which the Academy must operate.

The Governors are the Trustees of Heston Community Academy Trust and are also the Directors of the charitable company for the purposes of company law. The charitable company is known as Heston Community School.

In September 2021, Heston Community Academy Trust amended and adopted new Articles of Association to ensure a separation of Members and Trustees. The Trust will have a minimum of three and a maximum of five Members. Only one Member can be a Trustee.

Details of the Governors who served during the year are included in the Reference and Administrative Details on pages 1 to 2.

### **Members' Liability**

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

### **Governors' Indemnities**

In accordance with the Articles of Association, subject to the provisions of the Companies Act 2006 and Article 6.3 every Trustee or other officer or auditor of the Company and every member of any Local Governing Body and/or Advisory Body [in so far as necessary] shall be indemnified out of the assets of the Company against any liability incurred by him in that capacity in defending any proceedings, whether civil or criminal, in which judgment is given in favour or in which he is acquitted or in connection with any application in which relief is granted to him by the court from liability for negligence, default, breach of duty or breach of trust in relation to the affairs of the Company.

### **Method of Recruitment and Appointment or Election of Governors**

The Academies Governing Body is made up of representatives from staff, parents and the community.

The Secretary of State for Education may appoint Governors in certain circumstances; no such appointments were made in the year under review.

The tenure of office for any Governor shall be four years, save that this time limit shall not apply to either the Headteacher or the Staff Governors. Subject to remaining eligible to be a particular type of Governor, any Governor may be re-appointed or re-elected.

A Governor shall cease to hold office if s/he resigns office by notice to the Academy [but only if at least three governors will remain in office when the notice of resignation is to take effect].

A Governor shall cease to hold office if he is removed by the person or persons who appointed him. The Article does not apply in respect of a Parent Governor. Co-opted Governors may be removed by resolution of the Governing Body provided that no Co-opted Governor may vote on the removal of another Co-opted Governor.

### **Policies and Procedures Adopted for the Induction and Training of Governors**

Governors are provided with copies of all essential documentation needed to undertake their role, including the Memorandum and Articles of Association, Academy Trust Handbook and Academy Trust's Funding Agreement.

The Board of Governors subscribes to the Governing Bodies Support Service [GBS]. Development and Training provision from the London Borough of Hounslow and in-house training is organised as and when required. Governors are informed of external training opportunities.

### **Principal Activities**

The Academy's objectives are specifically restricted to the following:

- a. to advance for the public benefit education in the United Kingdom, in particular but without prejudice to the generality of the foregoing by establishing, maintaining, carrying on, managing and developing a school offering a broad and balanced curriculum ["the Academy"]; and
- b. to promote for the benefit of individuals living in Heston and the surrounding area who have need by reason of their age, affinity or disability, financial hardship or social and economic circumstances or for the public at large the provision of facilities for recreation or other leisure time activities in the interests of social welfare and with the object of improving the condition of life of the said individuals.

### **Organisational Structure**

The Board of Governors of Heston Community School is constituted under the Memorandum and Articles of Association. The Board of Governors is responsible for ensuring high standards of corporate governance are maintained.

The Governors are responsible for the strategic direction of the Academy Trust, setting policy and agreeing the annual budget. Trustees are also responsible for monitoring the work of the Academy and ensuring the objectives of the Academy are achieved.

In addition to the full Board of Governors meetings, Heston Community School has a committee structure: the committees are Finance and General Purposes, Curriculum and Appraisal and Pay.

The management structure consists of three levels, the Trust Board, The Governing Body and its Committees and the Senior Leadership Team. The aim of this leadership structure is to devolve responsibility and encourage involvement in decision making at all levels.

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The Trust is responsible for setting the general direction of the Academy. The Governing Body is responsible for setting general policy, adopting an Annual Plan and budgets, monitoring the work of the Academy, its use of budgets and making major decisions about the direction of the Academy, capital expenditure and senior staff appointments.

The Senior Leadership Team consists of the Headteacher, three Deputy Headteachers, two Assistant Headteachers, two Associate Assistant Headteacher and the Academy Business Manager. These Leaders control the Academy at an executive level, implementing the policies laid down by the Governors and reporting back to them. As a group, the Senior Leadership Team is responsible for the authorisation of spending within agreed budgets and the appointment of staff, through appointment panels. Appointments of Headteacher, Deputy Headteacher and Academy Business Manager will always involve at least one Governor. These leaders are also responsible for the day-to-day operation of the Academy, in particular, organising the Teaching Staff, Support Staff, facilities and students.

The Headteacher is the 'Accounting Officer' of Heston Community School. Mr Ranjit Berdesha was appointed as the Headteacher and is undertaking the responsibilities of the Accounting Officer.

### **Arrangements for Setting Pay and Remuneration of Key Management Personnel**

The Governing Body has decided that the Key Management Personnel of Heston Community School comprises the Members, Governors and Senior Leadership Team [SLT]. Neither Members nor Governors receive any remuneration for this role.

All Teaching Staff are employed in accordance with the provisions of the School Teachers' Pay and Conditions [STP&C] document. In reviewing Pay Scales in the future the Governing Body will have regard to any changes to national pay bands contained within the STP&C document. The following pay arrangements have been agreed by the Governing Body using the flexibilities contained within the STP&C document. The Governing Body's Appraisal and Pay Committee meet to discuss all staff pay as detailed below. The Governing Body will honour pay awards agreed nationally and will apply such awards annually to the pay ranges detailed in this Policy.

#### **Headteacher**

The Governing Body will assign a seven-point Individual School Group based on the School Group Size, as determined by the STP&C document and ensure that there is no overlap of salary bands between the Headteacher and other leadership posts. The Governing Body will calculate the Headteacher Group Size at the start of each Academic Year and determine the appropriate Individual School Range [ISR] for the year. The Governing Body will determine the Group Size for the School in accordance with the provisions of the School Teachers' Pay and Conditions Document. On appointment, the Headteacher will be appointed on one of the first four points on the ISR. Progression on the ISR for the Headteacher will be subject to a review of the Headteacher's performance set against the annual appraisal review. The Governing Body will award one increment for sustained high quality performance. Where performance has not been of a sustained high quality the Governing Body may decide that there should be no pay progression. The Pay Review for the Headteacher will be completed by 31 December each year. The Governing Body will ensure that reasons for setting the ISR at a given level are recorded and that the process for the determination of the Headteacher's salary is fair and transparent.

#### **Discretionary Payments to the Headteacher**

The Governing Body may consider a discretionary payment not exceeding 25% of the Headteacher's salary, as determined above, for reasons not already taken into account in determining the ISR which are detailed in the pay policy.

#### **Other Leadership Posts**

The Governing Body will determine a five point pay range for all other Leadership Posts from within the Leadership Scale contained in the STP&C document. The range for individual posts will be determined according to the duties and responsibilities of the post and may vary between posts. A post with a

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designated Deputy role, in the absence of the Headteacher will be remunerated accordingly above the range for other leadership posts. The Governing Body will ensure that there is no overlap of pay points between the Headteacher and any other leadership post. On appointment, a teacher paid on the Leadership Scale will be appointed on one of the first three points on the pay range. The pay range for teachers paid on the Leadership Spine will be reviewed on 1 September each year or as soon after this date as possible or at any time during the year where there is a significant permanent change in the duties and responsibilities of the post or where it is necessary to consider a retention payment for a member of staff on the Leadership Spine.

Progression on the pay range for a member of staff paid on the Leadership Scale will be subject to a review of their performance set against the annual Appraisal Review. The Governing Body will award one increment for sustained high quality performance. Where performance has not been of a sustained high quality, the Governing Body may decide that there should be no pay progression. The Pay Review will be completed by 31 December.

Staff Governors are paid for their teaching or support staff roles in accordance with their contracts with all staff subject to annual performance review

### Trade union facility time

#### *Relevant union officials*

Number of employees who were relevant union officials during the relevant period	3
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Full-time equivalent employee number	2.47
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#### *Percentage of time spent on facility time*

Percentage of time	Number of employees
0%	-
1%-50%	3
51%-99%	-
100%	-

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

Total cost of facility time	£4, 038
Total pay bill	£6.86m
Percentage of the total pay bill spent on facility time	0.06%

#### *Paid trade union activities*

Time spent on paid trade union activities as a percentage of total paid facility time hours	-
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### **Related Parties and Other Connected Charities and Organisations**

Heston Community School is a standalone Academy and through prudent financial management, reserves and forward planning, retains its independence. It exists as a single entity and is not part of a wider federation of academies. This allows it to retain its unique character as a Community School providing a broad and varied curriculum for all members of the community on a non-selective basis.

The School use services from the Local Authority and receives funding from the Authority for the School's Centre for the Deaf.

All Governors have disclosed their business and pecuniary interests via the required documentation and this has been recorded within the minutes of the meetings of the Full Governing Body and its Committees. In addition, all staff disclose any business and pecuniary interests at the start of each academic year. New staff, on joining the School, are also required to declare any business or pecuniary interests.



## **Objectives and Activities**

### **Objectives and Aims**

The charitable objectives for which the Charitable Company was established are set down in its governing document. These stated aims are:

1. 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 a school offering a broad and balanced curriculum.
2. To promote, for the benefit of individuals living in Heston and the surrounding area who have need by reason of their age, infirmity or disability, financial hardship or social and economic circumstances, or for the public at large the provision of facilities for recreation or other leisure time activities in the interests of social welfare, and with the object of improving the condition of life of the inhabitants.

The principal activity of Heston Community Academy Trust is currently to provide the highest quality education it can for young people aged 11 to 19. Following a Section 5 Ofsted inspection in December 2022, Heston Community School was judged to be a "Good School with an Outstanding Sixth Form".

Ofsted commented, "Leaders' expectations for all pupils are high. Pupils have high aspirations and want to succeed in education. Leaders have established the right school climate for them to do so. Pupils achieve very well in a wide range of subjects in the main school and sixth form."

### **Objectives, Strategies and Activities**

The School's strategic priorities, agreed with Governors, are:

1. To ensure the learning outcomes for students and groups of students are improving and consistently above national benchmarks;
2. Serve the community by attracting, developing and retaining students in the community to become positive ambassadors for the school;
3. Ensure all functions of the organisation are effective and deliver best value.

The main priorities of the Senior Leadership Team are:

1. To Develop and embed a curriculum that is:
  - Well-sequenced
  - Literacy focused
  - Career centred
  - Enriched
  - Society centred
2. To develop extra-curricular, cultural capital and careers curriculums; enabling our students to develop their individual interests, ambitions and talents
3. To drive the 'Kind Thoughts... Kind Words ...' campaign, to promote high expectations of behaviour and conduct.

### **Equal Opportunities and Disabled Persons Policies [Equalities Policy]**

The Academy Trust's policy on equal opportunities outlines the commitment of the Staff and Governors of Heston Community School to ensure that equality of opportunity is available to all members of the

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Trust community. For our Trust, this means, not simply treating everybody the same but, understanding and addressing the different barriers which could lead to unequal outcomes for different groups of students in the School. It also means celebrating and valuing the equal opportunity achievements and strengths of all members of the School community. These include:

Students  
Teaching staff  
Support staff  
Parents/carers  
Community Governors  
Multi-agency staff linked to the Trust  
Visitors to the Trust and academies  
Students on placement

The Governors believe that equality at the Trust should permeate all aspects of Trust life and is the responsibility of every member of the Trust and wider community. Every member of the Trust community should feel safe, secure, valued and of equal worth.

At Heston Community School, equality is a key principle for treating all people the same irrespective of their gender, ethnicity, disability, religious beliefs, sexual orientation, age or any other recognised area of discrimination.

Heston Community School is an Equal Opportunities Employer and is committed to the employment of people with disabilities and guarantees an interview for those who meet minimum selection criteria. The Academy Trust provides training and development for all its employees, including people with disabilities, tailored, where appropriate, to ensure they have the opportunity to achieve their potential. If an Academy Trust employee becomes disabled while in our employment, the Academy Trust will do its best to retain them, including consulting them about their requirements, making reasonable and appropriate adjustments and providing alternative suitable provisions.

### **Public Benefit**

In setting the objectives and planning the activities of the Academy, the Governors have given careful consideration to The Charity Commission's general guidance on public benefit.

Charity laws give a wide meaning to education and does not limit it to education by a teacher in classroom, playground or sports field. Broadly, education in Charity Law means to give knowledge to, or develop the abilities of, somebody by teaching, training or instruction or to bring up children or young people in particular manners, habits or ways of life. Similarly, education might commonly be taken to mean the systematic instruction, schooling or training of children and young people, or by extension, the development of mental or physical powers and the moulding of some aspects of character.

The Governors are required to assess the activities undertaken at Heston Community School and to confirm whether the aims of the Academy are for the public benefit.

Heston Community School plays a key role as a member of the local community and actively seeks to work closely with that community in a variety of ways.

The School gained Academy status in November 2012 and discussions did take place about whether it would be appropriate to change the name of the School to reflect its new status. Governors wanted the School to remain the School of choice for its tight-knit community and its name to reflect that desire, as well as its pride in the community.

The Governors, through a framework of senior school leadership and termly committee meetings, discuss the curriculum, local community and school environment and have taken due regard to the Charity Commission guidance. They can demonstrate that the Academy's aims and activities are purely for the advancement of education, the development of the student cohort and the satisfaction of the parent body.

The local community is very important to the School and many links exist including:

- Primary schools whose students move to Heston
- Local businesses who supply the School and offer work experience for our students
- Local Charities who are regularly supported either through the fundraising activities at the School or with more practical help from our students' community service work
- The wider community who use our facilities, such as the Sports Hall, its grounds, buildings or classrooms or who attend evening or weekend classes

The Governors have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

### **Employee Information Policy**

Heston Community School includes two staff Governors on its Board and has the Headteacher as ex-officio Governor. This ensures that:

- Employees' views are taken into account on decisions affecting their interests and there is a common awareness on the part of all employees of all factors that affect the Academy Trust's performance
- Heston Community School also undertakes discussions with employees and their unions when making decisions that affect employee interests to ensure that employees' views are reflected in decisions made and their interests are protected both in their daily working environment and the future direction of the school.

### **Strategic Report**

#### **Achievements and Performance KS4 Student Outcomes**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Attainment</b>	50.93	55.02	53.17	51.25	47.85
<b>9-4 EM</b>	71%	76%	75%	77%	73%
<b>9-5 EM</b>	51%	60%	49%	60%	52%
<b>EBACC</b>	4.85	5.30	5.12	5.07	4.52

#### **Post 16 Student Outcomes**

Heston has a Sixth Form that is a fully integrated into the school community providing all students with provision up to the age of 19. The Sixth Form draws students from a diverse range of ethnic and socio-economic backgrounds and regularly recruits between 20 – 50 external students.

Examinations returned in 2022 after two years of Teacher Assessed Grades and Centre Assessed Grades. The School enjoyed an exceptionally strong set of results.

<b>ALPS GRADE</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>A Level</b>	3	1	1	2	2
<b>BTEC</b>	4	3	3	4	4

<b>ATTAINMENT</b>	<b>A* - B</b>	<b>A* - C</b>	<b>BTEC D* - D</b>	<b>BTEC D* - M</b>
<b>2023</b>	66%	85%	59%	96%

### Quality of Education

Our Curriculum Intent is to have an ambitious and inclusive curriculum that empowers our students to become life-long learners and successful global citizens.

By preparing students effectively for the challenges of further education and employment, we create successful, responsible and well-informed young adults, able and willing to make a positive contribution to society. In 2021, 95% of our Key Stage 4 students continued in education or training. In 2020, 99% of our Key Stage 5 cohort completed their main study programme and 87% stayed in education or employment, 8% above the National Average.

Our curriculum is underpinned by our five key curriculum aims:

- Well-sequenced
- Literacy focused
- Careers centred
- Enriched
- Society centred

Our curriculum ensures that all our students, including SEND, LAC and disadvantaged students, have access to wide ranging experiences that broaden and deepen their understanding of their subjects. Our students follow the full National Curriculum at Key Stage 3 and the EBACC is the bedrock of our Key Stage 4 Curriculum Offer, with 73% of students following the EBACC pathway.

Curriculum Leaders have guided their teams to reflect on the coherent sequencing and rationale of their curriculum and to develop Schemes of Learning designed to ensure learners gain secure knowledge and skills. A dynamic and flexible approach to curriculum design allows curriculum teams to respond to the findings from rigorous exam analysis, formative and summative assessment and our Quality Assurance Programme.

Curriculum development is a continued cycle of improvement and reflection, driven by professional pedagogical conversations between subject experts, with a focus on improving the 'pedagogical content knowledge' of subject/curriculum teams. Our staff have an in-depth and rich understanding of their specialisms and promote a love of their subject through high quality pedagogical techniques. OFSTED 2022 commented, 'Subject Leaders have thought carefully about what pupils should know, do and understand in each subject' and praised our clear, highly ambitious and inclusive curriculum.

We promote a love of reading, develop a rich vocabulary and strong disciplinary literacy in our students, recognising the importance of literacy in accessing the curriculum, improving mental well-being and as a crucial foundation for future life success. We believe that a Literacy focused curriculum is one of the

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most effective strategies in closing the attainment and opportunity gap for disadvantaged students. Our rationale is reinforced by well-established evidential links, published by the Educational Policy Institute and Education Endowment Foundation. DEAR, Word of the Week, our subject specific literacy drive and bespoke programmes to support struggling readers, meets the needs of the demographics of our school. Locating the new Learning Resource Centre in the Quadrangle has placed it in the heart of the School.

A Careers centred curriculum is a necessity for social mobility and so, as part of an extensive whole school CEIAG programme, students receive subject specific guidance to raise their aspirations and understanding of the world of work, allowing them to make informed decisions about their future.

90% of our students identify as British Ethnic Minorities, with heritage descended from over 40 different countries and 50+ different languages. We enrich learning, developing students' cultural capital and driving curiosity, beyond the National Curriculum by exposing our students to a wide range of real-life applications, current affairs and historical associations. The School embraces opportunities to celebrate diversity, whilst ensuring our students receive a comprehensive SMSC and British Values education. Examples include promoting democracy in our History curriculum or respect and tolerance in the study of bioethics or social responsibility in Business and Economics. This is in line with our Hestonian Values, as part of our Society Centred curriculum aim.

matter, systematically check understanding, identify misconceptions and provide clear and direct feedback – optimising student potential to succeed. Our internal Quality Assurance and the OFSTED 2022 Report have identified the need for improved assessment strategies to identify academic gaps and ensure our intended curriculum is being effectively implemented.

Since 2022, the School has experienced a downward trajectory for GCSE Attainment. Our Quality of Education Improvement Plan for 2023-24 will centre on a drive to raise standards across the board. Disadvantaged, upper ability and male learners remain a priority. Whilst our attendance across all groups is significantly above the National average, the importance of high attendance is highlighted by the difference in the P8 scores of students, with varying attendance.

	2019	2022	2023
Progress 8	0.81	0.56	0.46*
Progress 8 PP	0.45	0.13	-0.02
Progress 8 Upper	0.86	0.13	0.16
Progress 8 Mid	0.71	0.58	0.41
Progress 8 Lower	0.77	0.76	0.72
Attainment 8	52.0	51.5	47.85
9-4 EM	73%	78%	73%
9-5 EM	53%	60%	52%

**\*IDSR Autumn 2023**

In 2022-2023, our Recovery Premium and School Led Tuition fund was used to provide additional learning support in English, Maths and Science through Academic Mentors and Reading Mentors as part of the National Tutoring Programme. This support was targeted at disadvantaged and underachieving students to promote rapid progression, with over 140 students receiving additional academic interventions.

We provide our staff with extensive professional development opportunities including literacy development, Pedagogical Content Knowledge, PSHE delivery and Safeguarding for all colleagues and a bespoke programme of support to address emerging needs. In addition, we offer our teachers the 'Next Steps Programme' to support transition into leadership roles, voluntary twilight sessions aligned with ECF and recent pedagogical research, the NPQLT course and targeted external CPD. As an active

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member of the Hounslow Education Partnership, we engage with the Senior Teaching and Learning group, Subject Network Meetings and the Develop Your A-Level Teaching Programme, acting as leads and facilitators in multiple subjects. We are committed to developing new teachers as part of the Early Careers Framework, ensuring they feel challenged yet supported.

Staff well-being is an integral part of every Curriculum Area Improvement Plan, along side appropriate whole school assessment strategies, to ensure opportunities are created to share good practice, expertise and resources to help manage workload.

## **POST 16**

Our whole school curriculum intent and key curriculum aims also underpin our Key Stage 5 provision, where we provide a broad offer of academic and vocational courses, including the T-Level qualifications in Business Administration and Healthcare Science. Our inclusive provision includes the opportunity for students to retake English Language and Mathematics GCSE. A Level 2 in Marketing 'progression route' is provided for student that require greater support before commencing Level 3 studies.

Our internal Quality Assurance and OFSTED 2022 report recognised, not only the strength of our curriculum intent at Post 16, but also the high quality implementation and highly skilled practitioners. This contributed to the 'Outstanding' Sixth Form judgement.

The 2023 Outcomes demonstrate the positive impact of our well-sequenced curriculums and strong classroom delivery, resulting in an A\*-B of 66%, a 19% increase from 2019. This is now the sixth consecutive year with an ALPS 3+.

	2019	2022	2023
A Level ALPS	3	3	2
A*-B	45%	67%	66%
BTEC ALPS	4	4	4
D*- D	48%	57%	59%

The Post 16 Tuition Fund was used to support underachieving A Level students, who met the DfE criteria. These small group interventions, addressed academic gaps and misconceptions. The School will continue to support Post 16 students by opting in to the 2023 - 2024 Post 16 Tuition Fund to support students, including those from a disadvantaged background to enable them to meet the demands of their programmes of study.

The School believes the Quality of Education can be further improved by focusing on the following:

### **Priority 1: Raising Expectations and Standards**

- Create a culture of high expectations where 'failure is not an option' for both staff and students
- Develop a structured and coordinated Academic Support Programme at KS3, KS4 and KS5
- Improve the availability and effective use of directed resources
- Establish an ambitious programme of staff development involving Raising Standards meetings, mentoring programmes, training on the effective use of data and successful Raising Standards classroom strategies
- Introduce a calendar of parental engagement events

### **Priority 2: Teaching and Learning – Assessment Focus**

- Increase the use of Focus Groups to identify areas of excellence and staff that require additional support
- Review and improve the use of Assessment to identify academic gaps

- Relaunch the PCK Initiative to focus on subject specific areas of development

### **Priority 3: Recruitment, retention and absence management**

- Proactive recruitment of high quality staff
- High levels of engagement with ITT providers to support staff new to the profession
- Highlight staff well-being opportunities and support to staff

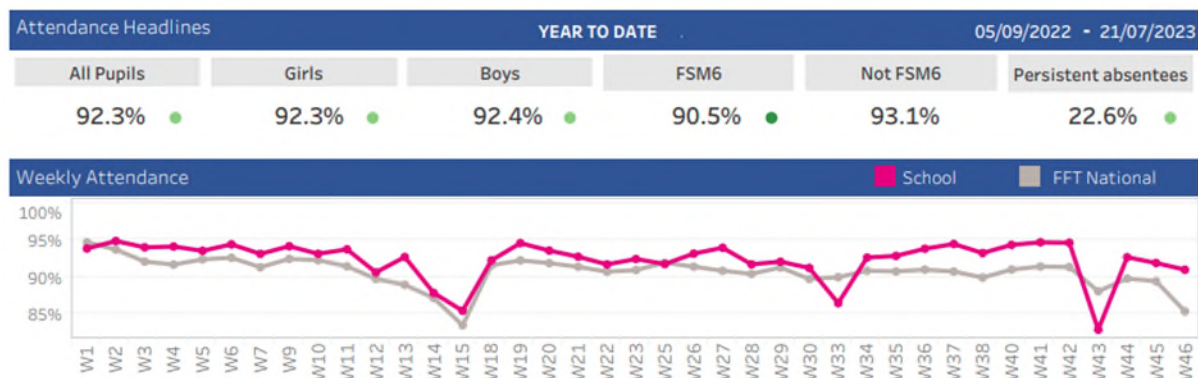
### **Behaviour and Attitudes**

The School's expectations for all its students are high. In December 22, OFSTED noted that our students "have high aspirations and want to succeed in education". The vast majority value education and are willing partners in building the School's positive and inclusive ethos. Students are committed to learning and "achieve very well across a wide range of subjects in the main school" [OFSTED December 22]. Over time, the attitude of our students has ensured that they have made excellent progress, consistently securing a Progress 8 score in the top quintile. We have developed students' resilience and commitment, encouraging good study habits so that students from all starting points achieve strong outcomes, despite broadly average Prior Attainment data. The OFSTED report in December 2022 commented: "Students behave exceptionally well in lessons and listen carefully to teachers' explanations. This has a very positive effect on their learning. They enjoy warm and positive relationships among themselves and with their teachers". After interacting with our students, visitors to the School have frequently commented on our students' pride in their achievements and the warm positive relationships observed between staff and students. Strong attendance data across all year groups further evidenced these positive relationships.

Students speak proudly about 'Hestonian Values', such as kindness, honesty, resilience and equality. These values are embedded in the day-to-day life of the school. They provide a shared language for teachers and pupils, inspiring them to be the best that they can be. As a result, pupils' behaviour and attitudes to learning are exceptional. [Ofsted December 2022]

The School encourages student engagement and aspirations with visual displays and a Heston Alumni network, influencing our School Community by celebrating the achievement of generations of Heston students. These strategies support students to connect to a culture of achievement and success, celebrating the value of education. There is a real sense of community based on both geographical location and family tradition. Large numbers of siblings from the same families come to our School - often over three or four generations.

The student body mixes well across the Year Groups. The Ofsted Report in December 2022 commented; "Living by Hestonian values ... means pupils rarely experience bullying of any type. They are safe and feel at home in all parts of the school. They know there is an adult they trust that they can turn to at any time. If any bullying should occur, it would be dealt with seriously and competently by caring staff." The day-to-day experiences of the majority of our students are overwhelmingly positive. Our annual Parent Survey revealed that they feel safe [98%]. There is a sense of respect and fairness which fosters a culture of inclusivity. When students fall short of our expectations, a well-developed pastoral system supports students to make better choices.



However, attendance has not yet returned to its pre-pandemic levels in line with national trends and punctuality issues amongst a core group of students are specific targets to improve. The School continues to promote resilience, ambition and academic independence to address these issues. Heston has a strong foundation of excellent behaviours and attitudes on which it can build, as indicated by OFSTED recognising Behaviour and Attitudes as Outstanding.

Mental health and students' well-being remain at the heart of our pastoral programme. The investment of resources in our Well-being Hub – which includes a full time counsellor and a Learning Mentor who work alongside our Safeguarding Lead - continues to support our students with their mental health and well-being. We use these resources in a proactive and targeted manner to develop resilience, as well as establishing an important safety net for those with specific needs.

The School continues to build its response to the June 2021 OFSTED Report investigating sexual harassment and violence within schools started from a position of strength and in-house expertise with a detailed, well planned and carefully sequenced RSHE embedded in PSHE programme. Student focus groups have helped to ensure their voices are at the heart of our response to the issues raised. We are mindful of the Report's recommendations and our strategy accepts all schools are facing these documented challenges. Greater awareness continues to be raised within both the student and staff bodies, which has been, reflected in revisions to our PHSE curriculum and assembly programmes. Our reporting and monitoring systems capture and analyse 'child on child' abuse and ensure the student safety and welfare are paramount.

Our Kind Thoughts... Kind Words initiative, focus upon extracurricular opportunities and the drive to improve student punctuality and uniform embodies our Hestonian values. They create opportunities for us to remind our students of the positive School influences and habits that were previously part of their everyday experience. The School recognises the value of reinforcing these crucial elements to enhance students' experiences beyond the academic and vocational aspects.

## POST 16

Heston's Post 16 cohort reflects similar profile to Key Stage 4 students, broadly average on entry, with their resilience and commitment developed to encourage good study habits that achieve excellent progress from their starting points. The focus on mastering study skills to meet the demands of A Levels as well as prepare students for the challenges of further and higher education has had a significant impact on attainment. This has also been supported by the dedicated sixth form study facilities and resources, timetabled Independent Study lessons, subject specific Independent Learning Guides and Extended School to ensure that all students develop their independent study skills and the 'AO1 is for me' strategy.

Celebrating student achievement and destinations has strengthened the sense of engagement with the School and community. Students are committed to the value of education. They are receptive to guidance on how they can make the best use of the opportunities provided, in order to help them to achieve their academic and employment goals. This has supported the ever-increasing numbers that choose to go university and that access high quality apprenticeships, degree apprenticeships or



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employment. This has contributed to our low level of NEETS; 9% in 2020 as compared with 15% nationally and 14% in the local authority.

The School's high expectations of its students helps to create a positive and respectful culture towards learning. Strong attendance at Post 16 and positive student relationships, both within peer groups and toward staff reflect these successes.

The School has invested time and effort in supporting students understanding of the value of continued studies in our Sixth Form and this has supported the sense of purposefulness and direction evident in the Sixth Form Centre as well as in all areas of the school. At Post 16, students who join us from other schools easily assimilate into the Heston family and our substantive Induction Programme ensures that students are clear about the high expectations that support achievement and a cohesive learning environment.

We strongly believe that an empathetic and caring community is fostered by ensuring that all students understand the importance of giving back and therefore all Post 16 students must participate in our long standing Community Service Programme. This supports our cohesive and inclusive community as all students must contribute to the school, through activities such as supporting literacy and numeracy in the lower school. This means that tolerance and inclusiveness is enhanced, especially as a large proportion of our students also have the opportunity to contribute to the wider community by supporting community projects as well as literacy and numeracy in our feeder schools and at KS3.

The School believes it can further improve Heston's behaviour and attitudes by focusing on the following:

- Continue the promotion of our Kind Thoughts... Kind Words ethos reflecting staff turnover and the need for such programmes to be regularly refreshed
- Strengthen our pastoral programme, PSHE curriculum addressing the changing influences on child on child abuse, Fundamental British Values and Mental Health
- Support staff with trauma training CPD to ensure colleagues are equipped adequately to support the increasing number of students who are affected by such issues
- Increase the confidence and ability of Tutors to engage with the intent and implementation of the pastoral curriculum
- Increase the confidence and ability of Learning Coordinators to train and lead their Year Teams to implement the pastoral curriculum and celebrate their success
- Foster a 'Teacher First' approach; recognising that children learn from every interaction
- Ensure that the School has two trained Designated Mental Health Leads
- Return attendance to the level achieved in 2018/2019 and both identify and tackle the core groups of students with punctuality issues

### **Personal Development**

We prioritise a curriculum that extends beyond the academic, technical or vocational, enabling learners to discover and pursue their interests and talents. This is exemplified particularly by the careers, enriched and society centred curriculum aims that underpin our curriculum design in all subjects.

OFSTED 2022 recognised personal development as outstanding and the PSHE programme was lauded for being well sequenced, ambitious and well taught. We are confident that our PSHE programme provides an excellent starting point for health and well-being education, focusing on enabling students to make well-informed, positive choices for themselves. Our Pastoral Programme creates opportunities for students to develop and express themselves as active British citizens by equipping them with Hestonian values which encourage responsibility, respectfulness and tolerance of

others. There has been a significant investment in training with external providers to ensure that all teachers can confidently deliver the most sensitive topics in RSE.

The well planned PSHE programme, staff training and the 'Well-Being Hub' work well together to support students' development of the key attributes from character development and has been deemed a significant strength by OFSTED 22. Student resilience, confidence and independence have all benefited from this as well as the School's focus on physical and mental health.

The School is a multicultural community where students mix well together and appreciate the diversity of West London; recognising the value of how much they have in common and respecting differences. There are a range of both formal and informal opportunities for students to develop their understanding of the fundamental British values of democracy, the rule of law, individual liberty, and mutual respect and tolerance of those with different faiths and beliefs. Our success is evidenced by the harmonious nature in which students from different backgrounds coexist.

Expertise is embedded within key pastoral roles across the School that support students in preparing them for future success in their next steps. Good experiences and positive relationships have built trust and students appreciate the advice and guidance they can access. The high quality pastoral support enhances students' spiritual, moral, social and cultural development and this supports students engaging with views, beliefs and opinions that are different from their own in considered ways. Our academic success is certainly valued by our community but there is also a trust in the School to deliver the personal development their children need.

The 2022 OFSTED report highlights the exceptionally strong extracurricular life of the school where students have access to a wide array of enrichment opportunities from writing and editing to music, sport and use of the school's gym facilities. Well over 70 clubs and societies are available for students to pursue their talents and interests and in each year group most students including SEND and PPG and the More Able have engaged with the offer. The School has continued to work collaboratively with external providers offering multi-sport and karate. Hounslow Music Services and the school's thriving music department have broadened the range of music and singing lessons available to students and have successfully staged spring and summer concerts which are now staples of the school calendar.

Our extensive, ambitious modernisation of the School's facilities has further helped to secure a learning environment that values students' personal development. Whilst they may not lead to immediate obvious benefits, they provide opportunities for greater social interaction and pride in their environment. In addition the School achieved the:

- Replacement of over 100 new windows in the Sutton and Osterley buildings
- Refurbishment of the girls and boys changing rooms
- Replacement of radiators in Sutton and Osterley buildings
- Refurbishment of the gym facilities
- Investment for better seating and shade with the purchase of more tables and benches for the field
- Improvements to the School field and external sports storage
- Refurbishment of the Sports Hall's heating and ventilation to extend the opportunities for greater usage
- The launching of our new four bay outdoor cricket nets supported by securing professional coaching

## **POST 16**

The Post 16 pastoral programme recognises the benefits of continued development of literacy and oracy skills and the implications this has as students transition to their Post 18 destinations. A well sequenced programme of high quality literacy and oracy activities including Moral Maze discussions equips students with the skill sets to critique their own opinions and to respect the opinions of others.

We believe that success at Post 16 and preparation for further and higher education is succinctly linked to the access of information that broadens and deepens understanding and fosters research. All students have access to the full complement of Dynamic Learning Review Magazines, JSTOR and The Financial Times to promote wider reading and an understanding of the world they live in.

We embrace the philosophy of healthy bodies and healthy minds and students are encouraged to participate in football, basketball and athletics clubs and have access to the School's state of art gym facilities and the services of qualified personal trainers to promote their physical and mental wellbeing. Our extracurricular offer also includes Medical, Economics and Debating societies, run by the Post 16 students, they are encouraged to take part in challenging national competitions such as the Science Olympiads and the Senior Maths Challenge.

Student Voice and their input into their education and the quality of their school experience are fundamental attributes of a high quality provision. At Heston, Student Voice is integral to school improvement and our thriving student council and Post 16 Senior Student team make an invaluable contribution on behalf of their peers. We collect evidence about the student learning experience regularly over the course of the academic year through surveys and focus groups. This information is used to ensure that learning and teaching is responsive to student input and meets the needs of all students.

In the Sixth Form students are given the opportunity to hone their leadership skills and build their confidence in becoming future leaders by applying to become a part of the Senior Student Team. Each year there is significant interest in the leadership positions on offer. Students are supported with leadership training and are encouraged to use their initiative to develop a range of projects to signify their tenure. Students also have the opportunity to apply for and be trained to serve as Learning Mentors to support the mental health and well-being of younger students and peers.

The School encourages a sense of community and citizenship through its Community Service Programme, allowing students to build confidence, communication and employability skills. All Post 16 students have the opportunity to work with students in their own school or are deployed to support community based project or primary school numeracy and literacy programmes.

We are proud that approximately over 70% of our students decide to remain with us to pursue Post 16 Study. We have robust practices in place that support transition from each phase and KS4 to KS5 is no exception. Key Stage 4 students are invited to join the clubs and societies run by Post 16 to provide opportunities to explore their academic or vocational pathways so that they make better informed judgements about the courses pursued. Students and their parents are provided with high quality information about our Post 16 curriculum and teachers provide guidance and support about subject choices best suited to their career aspirations, along with impartial advice about neighbouring college and apprenticeship programmes.

To support the transition from KS5 to higher education we have a comprehensive UCAS application support programme and our partnerships with Royal Holloway University and University of Roehampton facilitates exposure to university life. Our most able students are given additional, bespoke, support from UCAS Application Consultant, Peter Rawlings, and the opportunity for mock Oxbridge interviews by senior staff and in collaboration with Eton College.

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Students have regular, independent, careers advice and guidance through our in house independent Careers Advisor. Our annual Careers Evening event, is open to all young people across the borough, inviting over 50 delegates to inspire and guide our students. The School has actively sought to partner with outside agencies to support the delivery of wide ranging work experience and internship opportunities to meet the needs of all students, irrespective of their programme of study. We are currently supported by UPTREE and The Brokerage who provide ongoing seminars, mentoring and other opportunities across a range of disciplines to expose our students to potential career opportunities. The School has partnered with Amazing Apprenticeships and Ask Apprenticeships to ensure that students have an excellent understanding of the various pathways open to them at Post 18 and that they are provided with a range of opportunities via this partnership such as mentoring and internships which allows them to make the right decision.

While Covid-19 has impacted on the number of face to face work experience opportunities, our students have been actively encouraged and are participating in online internships and work experience opportunities.

Our broad and balanced careers offer ensures that students also have access to apprenticeship advice and support. The Post 16 Team have partnered with outside agencies to ensure that students have access to impartial support and advice to apply for potential roles. Students are supported in-house with interview preparation and CV writing to ensure that they are well equipped for the world of employment. The School utilises the Capacity Delivery Fund to allow selected vocational students to partake in extensive work experience. The introduction of T Levels in September 2022 will also provide access to local employers and facilitate more working partnerships which can be used to broaden the scope that young people have to varying places of employment and the requirements of the workplace.

The School believes it can further improve Heston's student's personal development by focussing on the following:

- Ensure the recent initiative of Good Student at Heston ... is embedded and reflects the notion of 'Our School'
- Further promoting mental and emotional health through the most recent completion of Senior Mental Health Training for two SLT Pastoral Leads
- Promoting physical wellbeing at Key Stage 4 and 5 thorough access to the newly refurbished gym
- Developing subject curriculums to enrich and extend student learning – improving students' 'cultural capital' and increasing SMSC links
- Extending opportunities to develop students interests and talents – the curriculum beyond academic subjects

### **Leadership and Management**

Our Curriculum Intent, to have an ambitious and inclusive curriculum, that empowers our students to become life-long learners and successful global citizens is driven by our consistently high standards and expectations and is effectively communicated through our shared Hestonian values and policies.

Ofsted commended our strong intent and our well sequenced, literacy focused, careers centred, enriched and society centred curriculum aims. Our area of development is to ensure our intended curriculum is delivered consistently and effectively so that learning is truly embedded and academic gaps are identified and addressed. Our implementation strategy will focus on the use of assessment to

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drive student progression. The role of recruitment and staff development is fully understood and the School is proactive in identifying training needs. The sharing of good practice, within and between Curriculum Areas is valued and embedded within the appraisal system

With a proven track record of strong outcomes at GCSE over time, we are confident that a renewed focus on the impact of the curriculum and Raising Standards, will lead to a return to 2019 levels of success within two-years. The School aims to significantly improve examination results by adopting a triangulated approach: raise student engagement, secure parental support and improve the quality of teaching and learning.

We are committed to supporting all learners in completing their programme of study. Driven by our Attendance and Welfare Manager and our Data Manager, our robust reporting system ensures Senior Leaders are fully aware of leavers and learner destinations.

We are proud of the strong and productive relationships we have established with our community including parents, carers, other local schools and services. Parental surveys evidence that parents feel that the School is an extremely positive and safe environment for their children. Our successful partnership with the Virtual College means that Looked After Children thrive at Heston. Our impressive annual careers event, held with the support of Connexions, also demonstrates our commitment to engaging with employers. As a reflective and outward looking School we embrace opportunities for further school improvement, collaborating with the Hounslow Education Partnership and Educational Consultants.

We recognise the pressures that can be evident in the teaching profession and our aim of easing staff workload underpins every policy in the School. This filters down through our Whole School SIP into every Curriculum Area Improvement Plan. It is the responsibility of all Senior and Middle Leaders to regularly review efforts to reduce pressures on staff, whilst maintaining high standards and implementing improvements. Our Well-being Committee advises Senior Leaders on measures that can be taken to ease staff stress or workload. Harassment and bullying of staff will not be tolerated and is rapidly dealt with.

Governors hold Senior Leaders to account; questioning strategy, quality of education, fulfilment of statutory duties and effective resource management through regular, minuted meetings. An agreed Scheme of Delegation, Terms of Reference, work planner and policy schedule support effective Governance. Our annual Governor Day allows Trustees full access to the everyday practice in the School and the opportunity to meet students and staff.

Significant site investment supports our whole school improvement priorities. Over the last two years, these include a new Learning Resource Centre, a new Sixth Form Centre, six new science laboratories, improved classroom facilities in Hogarth, refurbished male and female changing rooms, cricket nets, refurbished gymnasium and infrastructure projects to improve wiring, heating and ventilation.

Finally, a culture of safeguarding is promoted through extensive training for all staff, trainee teachers and Trustees, explaining how to identify and support learners in need of help or at risk of neglect, abuse, grooming or exploitation. Ofsted commented, 'Leaders ensure no stone is left unturned in order to keep pupils safe and well'.

Half-termly Safeguarding and LAC committee meetings focus on the safety and progression of our most vulnerable students. We will continue to remodel our pastoral programme, PSHE curriculum and Behaviour Policy, and upskill our staff, to address sexual harassment, online sexual abuse, sexual violence and child on child abuse.

Our safer recruitment practices and clear and effective allegations procedures, further support our commitment to safeguarding children.

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The School believes it can further improve Heston's Leadership and Management by focusing on the following:

#### **AREAS OF DEVELOPMENT**

- Improve the Quality of Education by:
  1. raising expectations and standards
  2. improving the teaching and learning with a focus on assessment
  3. reviewing and improving our recruitment, retention and absence management strategies
- Supporting Learning Coordinators and teachers and developing their understanding of RSHE, with a focus on sexual harassment, online sexual abuse, sexual violence and child on child abuse
- Driving improvements whilst maintaining staff well-being
- Establishing our collaboration with a network of external consultants to further drive School improvement
- Re-modelling the Safeguarding Leadership within the School to support the half-termly Safeguarding and LAC committee meeting that focuses on the safety and progression of our most vulnerable students

#### **Key Financial Performance Indicators [KPIs]**

The Academy Trust has established KPIs for the financial year ended 31<sup>st</sup> August 2023. They include:

- Overall percentage of funds spent on staffing to remain below 65% of income [excluding Fixed Assets] for 2022-2023.
- Reduce whole school expenditure [excluding Fixed Assets] through efficiency savings and procurement improvements – for 2022-2023 this has been achieved by maintaining a focus on staffing and other key budget areas and re-tendering key contracts as they arose.

#### **Going Concern**

Going Concern is a fundamental accounting concept that underlies the preparation of financial statements of all UK companies. Under the going concern concept it is assumed that a company will continue in operation and that there is neither the intention to liquidate it nor to cease trading. It is a requirement that Governors should make a rigorous assessment of whether the company is a going concern when preparing annual financial statements.

To this end, the Governors have assessed and reviewed the Academy Trust's financial data for the year ended 31 August 2023. In addition, the SLT has prepared and evaluated, and Governors have discussed the Academy Trust's financial plan at the Summer 2023 Finance and General Purposes Committee meeting. After making appropriate enquiries, the Governing Body has a reasonable expectation that the Academy Trust has adequate resources to continue in operational existence in its current format 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**

Most of the Academy's income is obtained from the Education and Schools Funding Agency [ESFA] formerly known as the Education Funding Agency [EFA]. This is in the form of the General Annual Grant [GAG] and related grants, the use of which is restricted to educational expenditure. The grants received from the ESFA during the year ended 31 August 2023 are shown as restricted funds in the Statement of Financial Activities.

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During the year ended 31 August 2023 total expenditure of £11,476k [2022: £9,939k] was covered by GAG funding from the ESFA together with other incoming resource. The excess of income over expenditure for the year was £518k [2022: £1,257k]. Good financial management along with accurate budgeting and review of the purchasing process all account for the small surplus.

At 31 August 2023, the net book value of fixed assets was £23,858k [2022: £22,996k]. Movements in tangible fixed assets are shown in note 11. The assets are used exclusively for providing education and the associated support services to the students of the Academy.

The net current assets of The Academy at 31 August 2023 were £1,847k [2022: £2,134k] which included a cash balance of £2,647k including £753k of current investments [2022: £2,729k].

The Academy has received notification from the London Borough of Hounslow that the Local Government Pension Scheme deficit as of 31 August 2023 was valued at £335k [2022: £1,183k]. The Academy inherited a pension deficit from The London Borough of Hounslow relating to its support staff and the Local Government Pension Scheme. The nature of this scheme is such that the deficit is linked to the demographic profile of the staff rather than to individual's liabilities and will change with staff resignations and appointments. The deficit is lower for the Academy as an independent academy than it was for the School when it was part of the local authority, and is not considered a material risk to the Academy.

The pension scheme deficit relates solely to the Local Government Pension scheme and is in respect of support staff only. The valuation provided at 31 August 2023, calculates the liability based on the demographic profile of the scheme members as well as assumptions on fund returns. The liability is specifically entered onto the balance sheet as a restricted general fund, as it is intended to be funded through a restricted income source, likely to be funding devolved from the EFA and via increased employer contributions funded directly by the General Annual Grant. Therefore, the liability is a long term one to be repaid.

### **Reserves Policy**

The Governors review the reserve levels of the Academy Trust at each month end when the reports are sent to the Chair of Finance and General Purposes Committee. This review encompasses the nature of income and expenditure streams, the need to match income with commitments and the nature of restricted and unrestricted reserves.

The Academy Trust has three types of reserves, namely Unrestricted, Restricted and Restricted Fixed Assets.

The Governors determined that the appropriate level of Reserves should ideally be at least £650k with an aim of accumulating reserves to cover one month's total staffing cost. The reserves balance at 31 August 2023 stands at £25,870k.

This contingency provides a financial cushion to deal with unexpected emergencies such as urgent maintenance or building works required to keep the Academy operational.

Unrestricted Funds which are surplus funds from fundraising activities outside of grants will be used by the Trust, where necessary, to help fund school improvement projects.

The Academy Trust held fund balances at 31 August 2023 of

Restricted Funds	£861k [2022: £1,091k]
Restricted Fixed Assets	£24,571 [2022: £23,069]
Unrestricted Funds	£438K [2022: £237k]
LGPS Deficit	£335k [2022: £1,183k]

### **Investment Policy**

While the Academy still requires continual capital investment in its premises and infrastructure, there is unlikely to be any long term build-up of capital. Surpluses, therefore, are only invested in bank deposit accounts and not in other financial instruments.

The Trustees agree all investments made by the Academy Trust are in line with the Charity Commission guidance.

### **Fundraising**

The Academy does not use any commercial participators / professional fundraisers. Fundraising for the Academy takes the following forms:

- students and staff engaging in fundraising for external charities

The Academy aims to meet the fundraising Code of Practice and has not received any fundraising complaints. All fundraising is reported to the Governors Finance and General Purposes Committee.

### **Principal risks and uncertainties**

The Governors regularly assess the risk to which the Academy is exposed, in particular those relating to specific teaching, provision of facilities and other operational areas of the Academy, and its finances. The Governors have implemented a number of systems and procedures to manage the risk that the Academy faces, especially in key operational areas such as the vetting of new staff, maintenance and supervision of the School site and grounds as well as Health and Safety. Where significant financial or operational risk still remains, the Governors have ensured that there is adequate insurance cover in place.

The Governors continue to monitor the considerable financial pressures placed upon the School by unfunded salary increases, cost of energy and inflation impacting on all aspects of the School activities.

Given the nature of Heston Community School as an Academy, the financial instruments that the Academy primarily deals with are largely bank balances, cash and trade creditors, with limited trade [and other] debtors. Consequently, there are limited risks in the Academy's financial and business activities and they do not materially affect the assessment of the Academy's assets.

Liquidity risks are managed by maintaining sufficient cash reserves to maintain its independence and to deal with unexpected matters arising [see Reserves Policy]. Reserves are not invested in volatile instruments in line with its current agreements but in major banks as deposit accounts. The Academy currently has healthy reserves and the liquidity risk credit risk and cash flow risk to the Academy is extremely low.

The recruitment of high quality staff remains challenging. The School has a proactive strategy to manage risk by overstaffing in key curriculum areas. Furthermore, the School is heavily involved in training new teachers via the PGCE and Teach First pathways. The Board of Governors recognises and supports a range of strategies to attract and retain skilled staff.

The School is currently full, however, Governors are aware of the expected reduction in secondary aged students in Hounslow. The School remains confident that it can adjust the curriculum and staffing structure to manage the anticipated fall in student numbers.

The Governors maintain an up-to-date Risks Register through which considerable risks to the School are managed.



### **Plans for Future Periods**

The Academy will continue working to improve the levels of student performance and continue to direct its efforts to ensure all students achieve their potential. The School Improvement Plan and the Self Evaluation set out the Academy's vision and ambition for the future in terms of the curriculum and quality of education.

In addition, the Academy maintains a rigorous Asset Management Plan which outlines the main building and refurbishment projects planned for subsequent years based on a comprehensive and up to date site condition survey.

## Governance Statement

### For the year ended 31 August 2023

#### Scope of Responsibility

As Governors we acknowledge we have overall responsibility for ensuring that Heston Community 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 Governors has delegated the day-to-day responsibility to the Headteacher, as Accounting Officer, for ensuring financial controls conform to 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 Heston Community Academy Trust and the Secretary of State for Education. They are also responsible for reporting to the Board of Governors any material weaknesses or breakdowns in internal control.

#### Governance

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

Governor	Full Governing Body	
	Attended	Out of ...
Mr R Berdesha [Headteacher]	5	5
Mr N Phull [Chair of Board and Chair FGP Committee]	5	5
Mrs F Hooker [Vice Chair]	5	5
Mrs G Ross-Wood [Chair A&P Committee]	4	5
Mr J Kyriacou [Chair Curriculum Committee]	4	5
Mr S Vohra	3	5
Miss M Forrest	5	5
Mr K Batten	3	5
Mrs D Mann	3	5
Mr T Calay	4	5
Mr S Saib	2	5
Mr W Rajput	3	5

There have been no structural changes to the Board in the year. There have been no changes to the Board Members during the year.

The Finance and General Purposes Committee is a sub-committee of the main Board of Governors.

Attendance at meetings in the year was as follows:

Governor	Finance & General Purposes	
	Attended	Out of ...
Mr R Berdesha [Headteacher]	4	4
Mr S Saib	3	4
Mr N Phull [Chair FGP Committee]	4	4

Mr K Batten	4	4
Mr S Vohra	2	3

## Review of Value for Money

As Accounting Officer, the Headteacher has responsibility for ensuring 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, as well as estates safety and management, achieved in return for the tax payers' resources received.

The Accounting Officer considers how the Trust's use of resources has provided good value for money and can use benchmarking data where available. The Accounting Officer for the Academy Trust has delivered improved value for money during the year by:

### 1. Sustaining High Quality Educational Results

Examination results and the progress of all groups of pupils remains strong within the context of the efficient use of School resources. Heston Community School offers a broad and challenging curriculum across all the school years and this is achieved through close monitoring of the teaching group sizes and staffing costs.

Comparison with similar schools both locally and nationally shows that Heston Community School is performing well confirming the efficiency of this school.

### 2. Financial Governance and Oversight

The Academy benefits from an internal audit by Buzzacott and an external audit by Moore Kingston Smith, its auditors to ensure that its duties and obligations are being correctly fulfilled. Moore Kingston Smith reviews key financial policies, systems and procedures including the use of tenders and produces monthly management accounts to the Chair of Finance and General Purposes Committee. The internal audit reports from Buzzacott show that the School has succeeded in its financial aims of compliance and smooth running of the accounts. The monthly management accounts show further improvements in the running of the finances of the School resulting in a healthy operating balance along with significant reserves held in a separate savings account. The high level of communication and exchange of information between the Chair of the Financial and General Purposes committee to ensure openness and accountability in terms of finances is key to this success. Financial procedures and authorisation limits are regularly reviewed by the Governing Body.

### 3. Ensuring the Operation of the Academy demonstrates good value for money and efficient use of resources.

Heston Community School uses competitive tendering processes for ensuring value for money when it comes to capital expenditure. The Academy has a strict limit for authorisations. In this financial year, the School obtained permission from the Governing Body to tender for six capital expenditure items to take place:

- The Welfare Pavillion
- Refurbishment of the Sports Hall Changing Rooms
- Cleaning Services
- Reprographics Services
- Replacement of windows in the Sutton and Osterley Extensions
- Energy [Electricity] Price Fix

All major projects were subject to the Academy's purchasing procedures with final contracts being awarded after careful consideration by the purchasing group of which one member was a Governor with oversight for Procurement.

In addition, during the course of the year a number of contracts and purchases were reviewed to ensure the existing contracts provided best value for the School.

#### 4. Income Generation

The management of Sports Hall lettings was brought in-house in March 2017. The operating model of the Sports Hall was changed from being a fully managed service to a self-service.

School Lettings, have been maintained over the year primarily through very limited classroom rentals and the Main Hall. Further areas for increasing rental income have been established, including providing conference room facilities and improving the School Gym.

Three successful CIF Bids to ensure fire and electrical compliance are now in the final phase of completion. Both projects have reduced the School's carbon footprint, improved the learning environment and reduced the risk to life, damage to building and disruption to the operation of the School.

A further CIF Bid has funded the upgrade of the heating and ventilation of the Sports Hall allowing for its use all year.

The DfE Energy Efficiency Grant part funded the installation of double glazed window in the New Sutton and New Osterley buildings. This upgrade will result in a reduction in the Schools carbon footprint, energy costs and noise reduction.

### **The Purpose of the Internal System of Control**

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives. It can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of Academy Trust policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in Heston Community Academy Trust for the period 1 September 2020 to 31 August 2021 and up to the date of approval of the annual report and accounts.

### **Capacity to Handle Risk**

The Board of Governors 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 Governors is of the view that there is a formal process in place for identifying, evaluating and managing the Academy Trust's significant risks. This has been in place for the period 1 September 2020 to 31 August 2021 and up to the date of approval of the annual report and accounts. This process is regularly reviewed by the Board of Governors.

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

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

- A dedicated Academy Business Manager with responsibility for ensuring compliance, accurate budgeting and accounting and overall financial responsibility in the role of Chief Financial Officer for the Trust, in line with the requirements of the Academies Financial Handbook
- Comprehensive budgeting and monitoring systems with an annual budget and monthly financial reports which are reviewed by the Chair of Finance and General Purposes
- Setting targets to measure financial and other performance

Heston Community Academy Trust  
Governors' Report  
For the year ended 31 August 2023

- Clearly defined purchasing [asset or capital investment] guidelines
- Identification and management of risks.

The Governing Body has considered the need for a specific internal audit function as per the guidelines the Academies Financial Handbook and has decided to appoint an external audit company, Buzzacott, to the role of the Responsible Officer during 2022-2023. The role includes giving advice on financial matters and performing a range of checks on the Academy Trust's financial systems. In particular, the checks carried out in the current year included:

- Internal controls including a review of the migration from Corero to the IRIS financial software
- A review of Payroll systems
- A review of HR Personnel file

There is a standing agenda item on the Full Governing Body for the internal audit items to be reported on receipt of the completed report.

### **Review of Effectiveness**

As Accounting Officer, the Headteacher has responsibility for reviewing the effectiveness of the system of internal control. During the year in question the review has been informed by:

- the work of the internal auditor
- the financial management and governance self-assessment process or the school resource management self-assessment tool
- the work of the external auditor
- the work of the executive managers within the Academy Trust who have responsibility for the development and maintenance of the internal control framework.

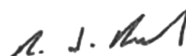
The Accounting Officer has been advised of the implications of the result of their review of the system of internal control by the Full Governing Body, in addition to the Finance and General Purposes Committee, an on-going plan is already in place continue to address potential weaknesses and to ensure continuous improvement of the system is in place.

Approved by order of the Board of Governors on 18<sup>th</sup> December 2023 and signed on its behalf by:



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Narvinder Phull  
**Chair of Trustees, Community**  
**(Chair of Finance & General Purposes)**



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Ranjit Berdesha  
**Accounting Officer**

## **Statement of regularity, propriety and compliance**

As accounting officer of Heston Community Academy Trust, I have considered my responsibility to notify the academy trust board of trustees and the Education and Skills Funding Agency (ESFA) of material irregularity, impropriety and non-compliance with terms and conditions of all funding, including for estates safety and management, under the funding agreement 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 Academy Trust Handbook 2022, including responsibilities for estates safety and management.

I confirm that I and the academy trust board of trustees are able to identify any material irregular or improper use of all funds by the academy trust, or material non-compliance with the terms and conditions of funding under the academy trust's funding agreement and the Academy Trust Handbook 2022.

I confirm that the following instances of material irregularity, impropriety or funding non-compliance discovered to date have been notified to the board of trustees and ESFA. If any instances are identified after the date of this statement, these will be notified to the board of trustees and ESFA:

### Financial issues

- The Trust migrated its financial system from Corero to IRIS in the financial year. During the transfer, the Trust experienced issues in relation to some of the transfer of the financial data. The error was identified during the year and rectified as part of the audit process.

### Non-financial issues

- Related party transactions – two Trustees did not disclose directorships in other companies and charities, the directorships were for organisations in the non-educational sector. The Trust has confirmed they never engaged in any transaction, or any other activities, with these organisations.



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Ranjit Berdesha

Accounting Officer

Date: 18.12.2023

## Statement of trustees' responsibilities

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

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP 2019 and the Academies Accounts Direction 2022 to 2023
- make judgments and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

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

Approved by order of the members of the board of trustees on 18.12.2023 and signed on its behalf by:

  
NARINDER PHULL

Narinder Phull  
**Chair of Trustees, Community (Chair of Finance & General Purposes)**

# Independent Auditor's Report on the Financial Statements to the Board of Trustees of Heston Community Academy Trust

## Opinion

We have audited the financial statements of Heston Community Academy Trust ('the School') for the year ended 31 August 2023 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102.

In our opinion the financial statements:

- give a true and fair view of the state of the School's affairs as at 31 August 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

## Basis for opinion

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

## Conclusions relating to going concern

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

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

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

## Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.



# Independent Auditor's Report on the Financial Statements to the Board of Trustees of Heston Community Academy Trust (continued)

## **Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the strategic report and the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the trustees' annual report have been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the School and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the trustees' annual report.

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

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

## **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 16, the trustees (who are also the directors of the School for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the School's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

## Independent Auditor's Report on the Financial Statements to the Board of Trustees of Heston Community Academy Trust (continued)

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud**

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

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the School.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the School and considered that the most significant are the Companies Act 2006, the Charities Act 2011, the Charities SORP 2019, the Academies Accounts Direction 2022 to 2023, the Academies Financial Handbook 2022 and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the School complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

## Independent Auditor's Report on the Financial Statements to the Board of Trustees of Heston Community Academy Trust (continued)

### Use of our report

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

*Moore Kingston Smith Llp*

**Shivani Kothari (Senior Statutory Auditor)**

for and on behalf of Moore Kingston Smith LLP, Statutory Auditor

Date: 20 December 2023

6th Floor  
9 Appold Street  
London  
EC2A 2AP

## Independent Reporting Accountant's Assurance Report on Regularity to Heston Community Academy Trust and the Education and Skills Funding Agency

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In accordance with the terms of our engagement letter and further to the requirements of the Education and Skills Funding Agency (ESFA) as included in the Academies Accounts Direction 2022 to 2023 we have carried out an engagement to obtain limited assurance about whether the expenditure disbursed and income received by Heston Community Academy Trust during the period 1 September 2022 to 31 August 2023 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 Heston Community Academy Trust and the ESFA in accordance with the terms of our engagement letter. Our work has been undertaken so that we might state to Heston Community Academy Trust and ESFA those matters we are required to state in a report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Heston Community Academy Trust and the ESFA, for our work, for this report, or for the conclusion we have formed.

### **Respective responsibilities of Heston Community Academy Trust's accounting officer and the reporting accountant**

The accounting officer is responsible, under the requirements of Heston Community Academy Trust's funding agreement with the Secretary of State for Education dated and the Academies Financial Handbook, extant from 1 September 2022, 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 2022 to 2023. We report to you whether anything has come to our attention in carrying out our work which suggests that in all material respects, expenditure disbursed and income received during the period 1 September 2022 to 31 August 2023 have not been applied to purposes intended by Parliament or that the financial transactions do not conform to the authorities which govern them.

### **Approach**

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

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

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

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

## Independent Reporting Accountant's Assurance Report on Regularity to Heston Community Academy Trust and the Education and Skills Funding Agency

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The work undertaken to draw to our conclusion includes:

- Review of financial records for unusual transactions
- Sample testing expenditure transactions were reasonable, appropriate and appropriately authorised in accordance with the trust's procurement policy.
- Review the minutes of the Board meetings
- Review the processes and controls to identify related party transactions and potential conflicts.
- Obtaining formal representations from the Board and the accounting officer.
- Reviewing any evidence of impropriety resulting from our work and determining whether it was significant enough to be referred to in our regularity report.

### Conclusion

In the course of our work, except for the matters listed below nothing has come to our attention which suggests that in all material respects the expenditure disbursed and income received during the period 1 September 2022 to 31 August 2023 has not been applied to purposes intended by Parliament and the financial transactions do not conform to the authorities which govern them.

- The Trust migrated its financial system from Corero to IRIS in the financial year. During the transfer, the Trust experienced issues in relation to some of the transfer of the financial data. The error was identified during the year and rectified as part of the audit process.
- Related party transactions – two Trustees did not disclose directorships in other companies and charities, the directorships were for organisations in the non-educational sector. The Trust has confirmed they never engaged in any transaction, or any other activities, with these organisations.

*Moore Kingston Smith Llp*

**Shivani Kothari (Senior Statutory Auditor)**

for and on behalf of Moore Kingston Smith LLP, Statutory Auditor

Date: 20 December 2023

6th Floor  
9 Appold Street  
London  
EC2A 2AP

# Heston Community Academy Trust

## Statement of Financial Activities for the year ended 31 August 2023 (including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted Funds £'000	Restricted General Funds £'000	Restricted Fixed Asset Funds £'000	Total 2023 £'000	Total 2022 £'000
<b>Income from:</b>						
Donations and capital grants	2	-	-	1,957	1,957	1,094
Charitable activities:						
Funding for the academy trust's educational operations	3	-	9,787	-	9,787	9,945
Teaching schools			5		5	
Other trading activities	4	210	-	-	210	146
Investments		35	-	-	35	11
<b>Total</b>		<b>245</b>	<b>9,792</b>	<b>1,957</b>	<b>11,994</b>	<b>11,196</b>
<b>Expenditure on:</b>						
Raising funds	6	-	-	-	-	3
Charitable activities:						
Academy trust educational operations	6, 7	44	10,090	1,339	11,473	9,936
Teaching schools			3		3	
<b>Total</b>		<b>44</b>	<b>10,093</b>	<b>1,339</b>	<b>11,476</b>	<b>9,939</b>
<b>Net income/(expenditure)</b>		<b>201</b>	<b>(301)</b>	<b>618</b>	<b>518</b>	<b>1,257</b>
Transfers between funds	16	-	(834)	834	-	-
<b>Other recognised gains/(losses):</b>						
Actuarial (losses)/gains on defined benefit pension schemes	24	-	905	-	905	4,428
Gains/(losses) on investment	12		-	50	50	
<b>Net movement in funds</b>		<b>201</b>	<b>(230)</b>	<b>1,502</b>	<b>1,473</b>	<b>5,685</b>
<b>Reconciliation of funds</b>						
Total funds brought forward		237	1,091	23,069	24,397	18,712
<b>Total funds carried forward</b>		<b>438</b>	<b>861</b>	<b>24,571</b>	<b>25,870</b>	<b>24,397</b>

All of the academy trust's activities derive from continuing operations during the above two financial periods.

A Statement of Total Recognised Gains and Losses is not required as all gains and losses are included in the Statement of Financial Activities.

Heston Community Academy Trust  
Balance Sheet as at 31 August 2023

	Notes	2023 £'000	2023 £'000	2022 £'000	2022 £'000
<b>Fixed assets</b>					
Tangible assets	11		23,858		22,996
Investments	12		500		450
			<u>24,358</u>		<u>23,446</u>
<b>Current assets</b>					
Debtors	14	402		462	
Current investments		753		753	
Cash at bank and in hand		<u>1,894</u>		<u>1,976</u>	
		3,049		3,191	
<b>Liabilities</b>					
Creditors : Amounts falling due within one year	15	(1,202)		(1,057)	
<b>Net current assets/(liabilities)</b>			<u>1,847</u>		<u>2,134</u>
<b>Net assets excluding pension liability</b>			26,205		25,580
Defined benefit pension scheme liability	24		(335)		(1,183)
<b>Total net assets</b>			<u>25,870</u>		<u>24,397</u>
<b>Funds of the academy trust:</b>					
<b>Restricted funds</b>					
Fixed asset fund	16	24,571		23,069	
General fund	16	1,196		2,274	
Pension reserve	16	<u>(335)</u>		<u>(1,183)</u>	
<b>Total restricted funds</b>			25,432		24,160
<b>Unrestricted income funds</b>	16		438		237
<b>Total funds</b>			<u>25,870</u>		<u>24,397</u>

The financial statements on pages 35-58 were approved by the trustees, and authorised for issue on 18.12.2023 and are signed on their behalf by:



**Mr Narinder Phull**  
Chair of Trustees

**Company Registration Number: 07964015 (England and Wales)**

Heston Community Academy Trust

Statement of Cash Flows for the year ended 31 August 2023

	Notes	2023 £'000	2022 £'000
<b>Cash flows from operating activities</b>			
<b>Net cash provided by/(used in) operating activities</b>	<b>18</b>	127	1,283
<b>Cash flows from financing activities</b>	<b>19</b>	-	-
<b>Cash flows from investing activities</b>	<b>20</b>	(209)	(1,076)
<b>Change in cash and cash equivalents in the reporting period</b>		(82)	207
<b>Cash and cash equivalents at 1 September 2022</b>		2,729	2,522
<b>Cash and cash equivalents at 31 August 2023</b>		<b>2,647</b>	<b>2,729</b>



## 1 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.

### Company information

Heston Community Academy Trust is a private company limited by guarantee, domiciled and incorporated in England and Wales. The registered office and principal place of business is Heston Community School, Heston, Heston Road, Hounslow, TW5 0QR.

### 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 2022 to 2023 issued by the ESFA, the Charities Act 2011 and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

### Going Concern

The trustees assess whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company ("School") to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements.

At the balance sheet date, the School's statement of financial activities included a surplus of £518,000, and the balance sheet as a whole reflected net assets of £25,870,000.

At the time of approval of these financial statements, the School remains almost fully subscribed and further growth is planned next year, thus improving the efficiencies of the School further. The School has produced forecasts which reflect increased operational efficiencies associated with the planned increase in the number of pupils and also take into account the effect of the increased cost of living crisis in the UK economy.

Therefore, the financial statements have been prepared on a going concern basis.

## 1 Statement of Accounting Policies (continued)

### 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. Capital grants are recognised when there is entitlement and are not deferred over the life of the asset on which they are expended.

#### • Donations

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

#### • Other Income

Other income, including the hire of facilities, is recognised in the 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 accounts until they are sold. This income is recognised within 'Income from other trading activities'.

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

On becoming an academy, the land and property of the predecessor school was transferred to the academy for £nil consideration. The valuation of the land and buildings as at the date of conversion was prepared by DVS Property Specialists.

### 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 a 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 the support costs involved in undertaking each activity. Direct costs attributable to a single activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with use of resources.

## 1 Statement of Accounting Policies (continued)

### Expenditure (continued)

- **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.

All resources expended are inclusive of irrecoverable VAT.

### Tangible Fixed Assets

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

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

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

Land & buildings	10 to 50 years
Plant and machinery	5 years
Computer equipment	3 years
Fixtures, fittings and equipment	5 years
Motor Vehicles	5 years

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

### 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 the 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 and services it must provide.

### Financial Instruments

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

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

**1 Statement of Accounting Policies (continued)**

**Investment property**

Investment properties are initially measured at transaction price excluding transaction costs. Consequently, this is then reviewed annually by Governors by using number of factors including market knowledge, recent market movements, recent sales of similar properties, historical knowledge and rent levels to determine whether an uplift or impairment is necessary. Transaction costs are expensed to profit or loss as incurred. Changes in fair value are recognised in other comprehensive income except to the extent that a gain reverses a loss previously recognised in profit or loss, or a loss exceeds the accumulated gains recognised in equity; such gains and loss are recognised in profit or loss.

**Leased Assets**

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

**Financial Instruments**

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

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

**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 part 11, chapter 3 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## **1 Statement of Accounting Policies (continued)**

### **Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### **Pensions Benefits**

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

### **Fund Accounting**

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

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

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

## 1 Statement of Accounting Policies (continued)

### **Critical accounting estimates and areas of judgment**

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

#### *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 24, will impact the carrying amount of the pension liability. Furthermore a roll forward approach which projects results from the latest full actuarial valuation performed at 31 March 2019 has been used by the actuary in valuing the pensions liability at 31 August 2023. 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.

The ultimate responsibility for setting the assumptions is that of the academy trust, as the employer, however each year the LGPS actuary proposes a standard set of assumptions as part of the valuation exercise, using their expert opinion, and which comply with the accounting requirements. The academy trust has, in practice with most employers, adopted the recommended actuarial assumptions.

One of the key assumptions is the discount rate, which is the estimated rate of long-term investment returns. This year the discount rate of 5.3% is higher than the rate of 4.25% used in the prior year as the bond yield at 31 August 2023 is higher at all terms than at 31 August 2022. Since a higher discount rate means the present value of liabilities is lower, this results in lower overall net liabilities.

Demographic assumptions have been adopted in line with those used in the most recent actuarial valuation as at 31 March 2022, with the exception of an update of the CMI 'Continuous Mortality Investigation' projection model, which has been based on the more recently published updated standard mortality projections model 'CMI\_2022', which has been used as the basis for mortality assumptions. Updating the future improvements model to the CMI 2022 model has reduced assumed life expectancies which results in an improve to the balance sheet position.

Depreciation has been calculated using estimated useful lives of the assets held. We have reviewed this and agreed these are reasonable rates being used.

Investment properties are valued annually using the fair value method. Fair value is ascertained through review of a number of factors including market knowledge, recent market movements, recent sales of similar properties, historical knowledge and rent levels of the investment property. There is a degree of judgement involved but given the property market knowledge and expertise of the trustees no third party valuation has been considered necessary.

**2 Donations and capital grants**

	Unrestricted Funds £'000	Restricted General Funds £'000	Restricted Fixed Asset Funds £'000	Total 2023 £'000	Total 2022 £'000
Donations	-	-	-	-	12
Capital Grants	-	-	1,957	<b>1,957</b>	1,082
<b>2022/23 Total</b>	<b>-</b>	<b>-</b>	<b>1,957</b>	<b>1,957</b>	
<b>2021/22 Total</b>	<b>7</b>	<b>5</b>	<b>1,082</b>		<b>1,094</b>

**3 Funding for the Academy Trust's Educational Operations**

	Unrestricted Funds £'000	Restricted Funds £'000	Total 2023 £'000	Total 2022 £'000
<b>DfE / ESFA revenue grants</b>				
General Annual Grant (GAG)	-	6,679	<b>6,679</b>	6,449
Other DfE/ESFA grants				
Pupil premium	-	317	<b>317</b>	292
ITT Bursaries Grant	-	1,774	<b>1,774</b>	1,729
Supplementary/additional grant	-	324	<b>324</b>	-
Others	-	292	<b>292</b>	570
	-	9,386	<b>9,386</b>	9,040
<b>Other Government grants</b>				
Local authority grants	-	257	<b>257</b>	419
Other government grants	-	33	<b>33</b>	385
<b>COVID-19 additional funding (DfE/ESFA)</b>				
Other	-	94	<b>94</b>	58
<b>Other income from the academy trust's educational operations</b>	-	17	<b>17</b>	43
<b>2022/23 Total</b>	<b>-</b>	<b>9,787</b>	<b>9,787</b>	<b>9,945</b>
<b>2021/22 Total</b>	<b>-</b>	<b>9,945</b>		

**4 Other trading activities**

	Unrestricted Funds £'000	Restricted Funds £'000	Total 2023 £'000	Total 2022 £'000
Lettings	168	-	<b>168</b>	145
Other income	42	-	<b>42</b>	1
<b>2022/23 Total</b>	<b>210</b>	<b>-</b>	<b>210</b>	<b>146</b>
<b>2021/22 Total</b>	<b>146</b>	<b>-</b>		

**5 Investment income**

	Unrestricted Funds £'000	Restricted Funds £'000	Total 2023 £'000	Total 2022 £'000
Short term deposits	35	-	35	11
<b>2022/23 Total</b>	<b>35</b>	<b>-</b>	<b>35</b>	<b>11</b>
<b>2021/22 Total</b>	<b>11</b>	<b>-</b>		<b>11</b>

**6 Expenditure**

	Staff Costs £'000	Non Pay Expenditure		Total 2023 £'000	Total 2022 £'000
		Premises £'000	Other £'000		
Expenditure on raising funds:					
Direct costs	-	-	-	-	3
Academy's educational operations:					
Direct costs	6,640	2,409	559	9,608	7,099
Allocated support costs	1,072	93	700	1,865	2,837
<b>2022/23 Total</b>	<b>7,712</b>	<b>2,502</b>	<b>1,259</b>	<b>11,473</b>	
<b>2021/22 Total</b>	<b>7,630</b>	<b>1,228</b>	<b>1,081</b>		<b>9,939</b>

Net income/(expenditure) for the period includes:

	2023 £'000	2022 £'000
Depreciation	1,339	658
Fees payable to auditor for:		
Audit	16	19
Other services	9	16

**7 Charitable Activities**

	Unrestricted Funds £'000	Restricted General Funds £'000	Restricted Fixed Asset Funds £'000	Total 2023 £'000	Total 2022 £'000
<b>Educational operations</b>					
Direct costs	44	8,313	1,251	9,608	7,099
Support costs	-	1,777	88	1,865	2,837
<b>2022/23 Total</b>	<b>44</b>	<b>10,090</b>	<b>1,339</b>	<b>11,473</b>	
<b>2021/22 Total</b>	<b>38</b>	<b>9,240</b>	<b>658</b>		<b>9,936</b>

**Analysis of support costs**

	Educational operations £'000	Total 2023 £'000	Total 2022 £'000
Support staff costs	1,072	1,072	1,556
Depreciation	88	88	658
Technology costs	121	121	189
Premises costs	5	5	-
LGPS finance cost	57	57	-
Other support costs	497	497	399
Governance costs	25	25	35
	<b>1,865</b>	<b>1,865</b>	<b>2,837</b>



**8 Staff****a. Staff costs**

Staff costs during the period were:

	<b>2023</b>	<b>2022</b>
	<b>£'000</b>	<b>£'000</b>
Wages and salaries	5,585	5,088
Social security costs	554	547
Pension costs	1,057	1,549
	<b>7,196</b>	<b>7,184</b>
Invoiced staff costs	381	443
Other staff costs	135	45
	<b>7,712</b>	<b>7,672</b>

**b. Staff numbers**

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

	<b>2023</b>	<b>2022</b>
	<b>No.</b>	<b>No.</b>
Teachers	78	72
Administration and support	59	68
Management	7	8
	<b>144</b>	<b>148</b>

**c. Higher paid staff**

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

	<b>2023</b>	<b>2022</b>
	<b>No.</b>	<b>No.</b>
£60,001 - £70,000	9	3
£70,001 - £80,000	2	2
£80,001 - £90,000	2	1
£100,001 - £110,000	-	1
£110,001 - £120,000	1	-
	<b>14</b>	<b>7</b>

**d. Key management personnel**

The key management personnel of the academy trust comprise the trustees and the senior management team as listed on page 1. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the academy trust was £1,306,274 (2022: £863,499).

**9 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.

**Ranjit Berdesha (Headteacher)**

Remuneration	£110,000 - £115,000 (2022: £105,000 - £110,000)
Employer's pension contributions	£25,000 - £30,000 (2022: £25,000 - £30,000)

**Saib Shameet (Staff)**

Remuneration	£25,000 - £30,000 (2022: £25,000 - £30,000)
Employer's pension contributions	£5,000 - £10,000 (2022: £5,000 - £10,000)

**Sarah Farmer (Staff)**

Remuneration	N/A (2022: £50,000 - £55,000)
Employer's pension contributions	N/A (2022: £10,000 - £15,000)

**Mathilde Forrest (Staff)**

Remuneration	£50,000 - £55,000 (2022: N/A)
Employer's pension contributions	£10,000 - £15,000 (2022: N/A)

During the year ended 31 August 2023 travel and subsistence expenses totalling £nil (2022: £nil) were reimbursed or paid directly to the trustees.

The number of directors to whom defined benefit pension contributions are accruing under the Teacher's Pension Scheme is £nil (2022: £nil).

Other related party transactions including the Trustees are set out in note 29.

**10 Trustees and officers insurance**

In accordance with normal commercial practice the academy has purchased insurance to protect trustees and officers from claims arising from negligent acts, errors or omissions occurring whilst on academy business. The insurance provides cover up to £2,000,000 on any one claim. The cost of this insurance is included in the total insurance cost

**11 Tangible fixed assets**

	Land and Buildings £'000	Plant and Machinery £'000	Computer Equipment £'000	Furniture and Equipment £'000	Motor Vehicles £'000	Total £'000
<b>Cost</b>						
At 1 September 2022	25,127	1,270	686	825	26	<b>27,934</b>
Additions	23	1,873	92	213	-	<b>2,201</b>
At 31 August 2023	<u>25,150</u>	<u>3,143</u>	<u>778</u>	<u>1,038</u>	<u>26</u>	<u><b>30,135</b></u>
<b>Depreciation</b>						
At 1 September 2022	3,327	515	583	490	23	<b>4,938</b>
Charged in year	529	592	85	130	3	<b>1,339</b>
At 31 August 2023	<u>3,856</u>	<u>1,107</u>	<u>668</u>	<u>620</u>	<u>26</u>	<u><b>6,277</b></u>
<b>Net book values</b>						
At 31 August 2023	<u><b>21,294</b></u>	<u><b>2,036</b></u>	<u><b>110</b></u>	<u><b>418</b></u>	<u><b>-</b></u>	<u><b>23,858</b></u>
At 31 August 2022	<u>21,800</u>	<u>755</u>	<u>103</u>	<u>335</u>	<u>3</u>	<u>22,996</u>

**12 Fixed asset investments**

	2023 £'000	2022 £'000
<b>Carrying amount</b>		
As at 1 September 2022 and at 31 August 2023	450	450
Fair value uplift	50	
	<u><b>500</b></u>	<u>450</u>

In 2018, the Governors designated a non-educational residential building on the school site to be used for the purposes of rental income and capital appreciation. The building and attached land have been transferred from tangible fixed assets at net book value, and revalued to fair value as at 31 August 2018. The fair value gain was recognised in the statement of financial activities.

The fair value of the investment property has been arrived by the Governors through the review of the recent market for the year ended 31 August 2023.

The historical cost of the property is estimated to be £173,580 on the basis of the ESFA's valuation of the Academy's land and buildings.

**13 Financial instruments**

	2023 £'000	2022 £'000
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	3	18
	<u><b>3</b></u>	<u>18</u>
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	<u><b>903</b></u>	<u>1,027</u>

**14 Debtors**

	2023 £'000	2022 £'000
Trade debtors	3	17
VAT recoverable	292	361
Prepayments and accrued income	107	84
	<u><b>402</b></u>	<u>462</u>

# Heston Community Academy Trust

## Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

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

	2023 £'000	2022 £'000
Trade creditors	304	906
Accruals and deferred income	898	151
	<b>1,202</b>	<b>1,057</b>

### Deferred income

	2023 £'000	2022 £'000
Deferred income as at 1 September 2022	30	260
Amounts released from previous years	(30)	(260)
Resources deferred in the year	299	30
Deferred income as at 31 August 2023	<b>299</b>	<b>30</b>

At the balance sheet date the academy trust deferred grant income received in advance for Local authority income for the academic year September 2023 to August 2024.

**16 Funds**

	Balance at 1 September 2022 £'000	Incoming Resources £'000	Resources Expended £'000	Gains, Losses and Transfers £'000	Balance at 31 August 2023 £'000
<b>Restricted general funds</b>					
General Annual Grant (GAG)	1,327	6,679	(5,976)	(834)	1,196
Other DfE/ESFA COVID-19 funding	(578)	94	484	-	-
Other restricted funds	3	-	(3)	-	-
Other grants	1,522	3,019	(4,541)	-	-
Pension reserve	(1,183)	-	(57)	905	(335)
	<u>1,091</u>	<u>9,792</u>	<u>(10,093)</u>	<u>71</u>	<u>861</u>
<b>Restricted fixed asset funds</b>					
Inherited on conversion	20,217	-	(1,239)	3,368	22,346
DfE/ESFA capital grants	767	1,957	(27)	(2,484)	213
Capital expenditure from GAG	2,085	-	(73)	-	2,012
	<u>23,069</u>	<u>1,957</u>	<u>(1,339)</u>	<u>884</u>	<u>24,571</u>
<b>Total restricted funds</b>	<u>24,160</u>	<u>11,749</u>	<u>(11,432)</u>	<u>955</u>	<u>25,432</u>
<b>Total unrestricted funds</b>	<u>237</u>	<u>245</u>	<u>(44)</u>	<u>-</u>	<u>438</u>
<b>Total funds</b>	<u>24,397</u>	<u>11,994</u>	<u>(11,476)</u>	<u>955</u>	<u>25,870</u>

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

**General annual grant**

This includes all monies received from ESFA to carry out the objectives of the academy trust. It includes the School Budget Share and education services grants.

Under the funding agreement with the Secretary of State, the academy trust was not subject to a limit on the amount of GAG that it could carry forward as at 31 August 2023.

**Other restricted funds**

Other restricted funds include funding received from the DfE and Local Education Authorities for specific purposes and other sundry sources of restricted income and expenditure from various sources.

**Pension Reserve**

This represents the negative reserve in respect of the liability on the LGPS defined benefit pension scheme.

**Fixed Asset Fund**

This fixed asset fund includes gifted assets received from the DfE and other sources to finance the development and building of the academy and other tangible fixed assets, and the annual charges for depreciation of these assets.

**Capital expenditure from GAG**

The capital expenditure from GAG is a fixed asset fund has been set up to recognise the tangible assets purchased by the academy following conversion that have been funded from the GAG. This fund has been created by a transfer of an amount equal to the cost of the academy asset management plan from the GAG fund.

**Unrestricted Funds**

Unrestricted 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.

**16 Funds (continued)****Transfers between funds**

Transfers from the Unrestricted Fund to the General Annual Grant Fund of £ were made in order to utilise unrestricted funds against the restricted fund deficit.

The employer contribution paid into the LGPS defined benefit pension fund of £309 is represented by a transfer of GAG reserves into the pension reserve.

**Comparative information**

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

	Balance at 1 September 2021 £'000	Incoming Resources £'000	Resources Expended £'000	Gains, Losses and Transfers £'000	Balance at 31 August 2022 £'000
<b>Restricted general funds</b>					
General Annual Grant (GAG)	1,157	8,267	(8,097)		1,327
Pupil premium					-
Catch-up premium					-
Other DfE/ESFA COVID-19 funding	93	831	(522)	(980)	(578)
Other grants	784	804	(66)		1,522
Other restricted funds		5	(2)		3
Pension reserve	(5,055)		(556)	4,428	(1,183)
	<u>(3,021)</u>	<u>9,907</u>	<u>(9,243)</u>	<u>3,448</u>	<u>1,091</u>
<b>Restricted fixed asset funds</b>					
Inherited on conversion	20,217				20,217
DfE/ESFA capital grants	343	1,082	(658)		767
Capital expenditure from GAG	869			1,216	2,085
	<u>21,429</u>	<u>1,082</u>	<u>(658)</u>	<u>1,216</u>	<u>23,069</u>
<b>Total restricted funds</b>	<u>18,408</u>	<u>10,989</u>	<u>(9,901)</u>	<u>4,664</u>	<u>24,160</u>
<b>Total unrestricted funds</b>	<u>304</u>	<u>207</u>	<u>(38)</u>	<u>(236)</u>	<u>237</u>
<b>Total funds</b>	<u>18,712</u>	<u>11,196</u>	<u>(9,939)</u>	<u>4,428</u>	<u>24,397</u>

**17 Analysis of net assets between Funds**

Fund balances at 31 August 2023 are represented by:

	<b>Unrestricted Funds £'000</b>	<b>Restricted General Funds £'000</b>	<b>Restricted Fixed Asset Funds £'000</b>	<b>Total Funds £'000</b>
Tangible fixed assets	-	-	23,858	<b>23,858</b>
Fixed asset investment	-	-	500	<b>500</b>
Current assets	438	2,398	213	<b>3,049</b>
Current liabilities	-	(1,202)	-	<b>(1,202)</b>
Pension scheme liability	-	(335)	-	<b>(335)</b>
<b>Total net assets</b>	<b>438</b>	<b>861</b>	<b>24,571</b>	<b>25,870</b>

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

	<b>Unrestricted Funds £'000</b>	<b>Restricted General Funds £'000</b>	<b>Restricted Fixed Asset Funds £'000</b>	<b>Total Funds £'000</b>
Tangible fixed assets	-	-	22,998	22,998
Fixed asset investment	-	-	450	450
Current assets	237	2,869	84	3,190
Current liabilities	-	(595)	(463)	(1,058)
Pension scheme liability	-	(1,183)	-	(1,183)
<b>Total net assets</b>		<b>1,091</b>	<b>23,069</b>	<b>24,397</b>

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

	<b>2023 £'000</b>	<b>2022 £'000</b>
Net expenditure for the reporting period	518	1,257
<i>Adjusted for:</i>		
Depreciation	1,339	658
Capital grants from DfE/ESFA and other capital income	(1,957)	(1,082)
Interest receivable	(35)	(11)
Defined benefit pension scheme cost less contributions payable	8	472
Defined benefit pension scheme finance cost	49	84
Decrease/(Increase) in debtors	60	(80)
Increase/(decrease) in creditors	145	(15)
<b>Net Cash provided by / (used in) Operating Activities</b>	<b>127</b>	<b>1,283</b>

**19 Cash flows from financing activities**

	<b>2023</b> <b>£'000</b>	<b>2022</b> <b>£'000</b>
Repayments of borrowing	-	-
Cash inflows from new borrowing	-	-
Net Cash provided by / (used in) financing activities	<u>-</u>	<u>-</u>

**20 Cash flows from investing activities**

	<b>2023</b> <b>£'000</b>	<b>2022</b> <b>£'000</b>
Dividends, interest and rents from investments	35	11
Purchase of tangible fixed assets	(2,201)	(2,169)
Capital grants from DfE Group	1,957	1,082
Net Cash provided by / (used in) investing activities	<u>(209)</u>	<u>(1,076)</u>

**21 Analysis of cash and cash equivalents**

	<b>2023</b> <b>£'000</b>	<b>2022</b> <b>£'000</b>
Cash in hand and at bank	1,894	1,976
Current investments	753	753
<b>Total cash and cash equivalents</b>	<u><b>2,647</b></u>	<u><b>2,729</b></u>

**22 Analysis of changes in net debt**

	<b>At 1 September</b> <b>2022</b> <b>£'000</b>	<b>Cash</b> <b>Flows</b> <b>£'000</b>	<b>At 31 August</b> <b>2023</b> <b>£'000</b>
Cash in hand and at bank	1,976	(82)	1,894
Current investments	753	-	753
<b>Total cash and cash equivalents</b>	<u><b>2,729</b></u>	<u><b>(82)</b></u>	<u><b>2,647</b></u>

**23 Members' Liability**

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



## 24 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 London Borough of Harrow. Both are multi-employer defined-benefit schemes.

The latest actuarial valuation of the TPS related to the period ended 31 March 2020 and of the LGPS 31 March 2022.

### Teachers' Pension Scheme

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

The TPS is an unfunded multi-employer defined benefits pension scheme governed by The Teachers' Pensions Regulations 2010 (as amended) and The Teachers' Pension Scheme Regulations 2014 (as amended). Members contribute on a "pay as you go" basis with contributions from members and the employer being credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

### Valuation of the Teachers' Pension Scheme

The Government Actuary, using normal actuarial principles, conducts a formal actuarial review of the TPS in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014 published by HM Treasury every 4 years. The aim of the review is to specify the level of future contributions. Actuarial scheme valuations are dependent on assumptions about the value of future costs, design of benefits and many other factors. The latest actuarial valuation of the TPS affecting contributions during the year was carried out as at 31 March 2020. The valuation report was published by the Department for Education on 26 October 2023. The key elements of the valuation are:

- employer contribution rates set at 28.68% of pensionable pay (including a 0.08% employer administration levy)
- total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £262,000 million, and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £222,200 million giving a notional past service deficit of £39,800 million
- the SCAPE (Superannuation Contributions Adjusted for Past Experience) rate, set by HMT, is used to determine the notional investment return. The current SCAPE rate is based on OBR's forecast for long-term GDP growth. The current SCAPE rate is 1.7% above the rate of CPI.

This valuation result is due to be implemented from 1 April 2024.

The employer's pension costs paid to TPS in the period amounted to £751,000 (2022: £1,253,000).

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

**24 Pension and Similar Obligations (continued)****Local Government Pension Scheme**

The LGPS is a funded defined benefit pension scheme, with the assets held in separate trustee-administered funds. The total contribution made for the year ended 31 August 2023 was £391,000 (2022: £372,000), of which employer's contributions totalled £309,000 (2022: £296,000) and employees' contributions totalled £82,000 (2022: £76,000). The agreed contribution rates for future years are 25.9% plus an average of 6.6% for employees.

Parliament has agreed, at the request of the Secretary of State for Education, to a guarantee that, in the event of an academy closure, outstanding Local Government Pension Scheme Liabilities would be met by the Department for Education. The guarantee came into force on 18 July 2013 and on 21 July 2022, the Department for Education reaffirmed its commitment to the guarantee, with a parliamentary minute published on GOV.UK..

**Principal Actuarial Assumptions**

	<b>2023</b>	<b>2022</b>
Rate of increase in salaries	3.90%	3.90%
Rate of increase for pensions in payment/inflation	2.90%	2.90%
Discount rate for scheme liabilities	5.30%	4.25%

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

	<b>2023</b>	<b>2022</b>
<i>Retiring today</i>		
Males	20.7	21.00
Females	23.2	23.50
<i>Retiring in 20 years</i>		
Males	22.0	22.30
Females	24.6	24.90

**Sensitivity analysis**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
0.1% decrease in Real Discount Rate	255,000	283,000
1 year increase in Member life expectancy	219,000	282,000
0.1% increase in the Salary Increase Rate	212,000	272,000
0.1% increase in the Pension Increase Rate	219,000	284,000

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Equity instruments	2,515	2,386
Bonds	197	382
Gilts	825	182
Abolsute return portfolio	79	514
Property	157	191
Other assets	157	51
<b>Total market value of assets</b>	<b>3,930</b>	<b>3,706</b>

The actual return on scheme assets was £224,000 (2022: £248,000).

**24 Pension and Similar Obligations (continued)****Amounts recognised in the statement of financial activities:**

	<b>2023 £'000</b>	<b>2022 £'000</b>
Current service cost	317	768
Interest income	(160)	(59)
Interest cost	209	143
Total amount recognised in the SOFA	<b>366</b>	<b>852</b>

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

	<b>2023 £'000</b>	<b>2022 £'000</b>
<b>At 1 September</b>	4,889	8,664
Current service cost	317	768
Interest cost	209	143
Employee contributions	82	76
Actuarial (gain)/loss	(1,223)	(4,735)
Benefits paid	(9)	(27)
<b>At 31 August</b>	<b>4,265</b>	<b>4,889</b>

**Changes in the fair value of Academy's share of scheme assets:**

	<b>2023 £'000</b>	<b>2022 £'000</b>
<b>At 1 September</b>	3,706	3,609
Interest income	160	59
Actuarial gain/(loss)	(318)	(307)
Employer contributions	309	296
Employee contributions	82	76
Benefits paid	(9)	(27)
<b>At 31 August</b>	<b>3,930</b>	<b>3,706</b>

**25 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.

**26 Agency arrangements**

The Academy administers the disbursements of the new discretionary support for learners, 16-19 Bursary Funds, on behalf of the ESFA. In the year, the Academy received £nil (2022: £19,371) and disbursed £nil (2022: £19,371).

# Heston Community Academy Trust

## Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

### 27 Operating leases

At 31 August 2023 the total of the Academy Trust's future minimum lease payments under non-cancellable operating leases were:

	2023	2022
Amounts due within one year	31,223	1,731
Amounts due in two and five years	57,556	4,518
	<u>88,779</u>	<u>6,249</u>

### 28 Capital commitments

	2023	2022
Expenditure contracted for but not provided in the accounts	793,961	2,085,116

### 29 Related Party Transactions

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

There is a common Governor at Heston Primary School and Heston Community Academy. Both schools share a common site and during the year there was £2,236 (2022: £2,732) in relation to the cost of shared utility bills charged to Heston Primary School, of which £nil was outstanding at the year end (2022: £nil).

Lampton school has been classed a related party through being a school. An amount of £9,410 (2022: £450) was paid to Lampton School Academy Trust in relation to teacher and leadership training programme in 2023. An amount of £9,250 due back to Lampton School Academy Trust remained outstanding at the year-end (2022: £556) in relation to teacher and leadership training programmes in the prior year.

Cygnets Art School Isleworth has been classed a related party through being a school. An amount of £nil (2022: £450) was paid to Cygnets Art School Isleworth in relation to the provision of student art courses, of which £nil was outstanding at the year end (2022: £nil).

An amount of £29,877 (2022: £26,163) was paid to London Borough of Hounslow in relation to the provision of general administrative services to Heston Community Academy Trust. An amount of £20,000 due back to London Borough of Hounslow remained outstanding at the year-end (2022: £33,408).

In entering into these transactions, the Academy Trust has complied with the requirements of the Academy Trust Handbook 2022.