

Registered number: 08936511

THE MCAULEY CATHOLIC HIGH SCHOOL
(A company limited by guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2015

THE MCAULEY CATHOLIC HIGH SCHOOL
(A company limited by guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE ACADEMY, ITS MEMBERS, GOVERNORS AND
ADVISERS**
FOR THE PERIOD ENDED 31 AUGUST 2015

Members

Rt Reverend R Heskett Bishop of Hallam (appointed 1 September 2014)
Dr P J Hurley (appointed 12 March 2014)
Rt Reverend J Rawsthorne Bishop of Hallam (appointed 12 March 2014, resigned
1 September 2014)
Diocese of Hallam Trustee (corporate trustee) (appointed 12 March 2014)

Governors

Dr P J Hurley, Chairman (appointed 12 March 2014)²
Mr R A Prior, Vice Chairman (appointed 12 March 2014)^{1,2}
Mr S P Barrett (appointed 12 March 2014, resigned 21 September 2015)^{1,2}
Mrs C M Brown, Head Teacher (appointed 12 March 2014)¹
Mrs E E Butterfield (appointed 12 March 2014)¹
Mrs M Clausen (appointed 12 March 2014)²
Sr R H Delaney (appointed 12 March 2014, resigned 31 August 2014)²
Mr J Duffield (appointed 10 June 2015)²
Miss R C Hammond-Jones (appointed 28 January 2015)²
Mrs M Hepworth (appointed 12 March 2014)
Mr D G Kane (appointed 12 March 2014, resigned 21 March 2015)¹
Mr A C Kerrigan (appointed 12 March 2014, resigned 31 August 2014)^{1,2}
Rev J McNamee (appointed 12 March 2014)²
Mrs A Nielson (appointed 12 March 2014)
Rev D Norman (appointed 12 March 2014)²
Rev P F O'Connor (appointed 12 March 2014)²
Mr M J S Taylor (appointed 12 March 2014)¹
Mrs K E Wilson (appointed 12 March 2014, resigned 22 June 2014)^{1,2}
Mr A Whittaker (appointed 12 March 2014)¹

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

² Foundation Governors are appointed by the Bishop of Hallam

Company registered number

08936511

Principal and registered office

Cantley Lane
Doncaster
South Yorkshire
DN3 3QF

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Headteacher

C M Brown

Senior management team

Mrs F Newsome, Deputy Headteacher
Mr G Long, Deputy Headteacher
Mr P Cleary (appointed April 2015), Deputy Headteacher
Miss E Shakespeare, Assistant Headteacher
Mr L Baker, Assistant Headteacher
Mr R Shenton, Assistant Headteacher
Miss J Allport, Assistant Headteacher
Mr D Allison, Assistant Headteacher
Mr M Allison, Assistant Headteacher
Mr A Robinson (resigned 31 August 2015), Assistant Headteacher
Mr C Nelson, Assistant Headteacher
Ms S Smith (resigned March 2015), Director of Finance and Resources
Mr M Horrocks (appointed July 2015), Director of Finance and Resources

Independent auditors

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

Bankers

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

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Solicitors

Browne Jacobson LLP
Mowbary House
Castle Meadow Road
Nottingham
NG2 1BJ

Taylor & Emmett LLP
20 Arundel Gate
Sheffield
S1 2PP

Irwin Mitchell LLP
2 Wellington Place
Leeds
West Yorkshire
LS1 4BZ

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GOVERNORS' REPORT
FOR THE PERIOD ENDED 31 AUGUST 2015

The Governors present their annual report together with the financial statements and auditor's report of the charitable company for the period 12 March 2014 to 31 August 2015. The annual report serves the purposes of both a Trustees report, and a directors' report under company law.

The trust operates a Catholic Voluntary Academy, which was established as an academy on 1 May 2014, for pupils aged 11-18 serving a catchment area in the Diocese of Hallam, South Yorkshire. It has a pupil capacity of 1,730 and had a roll of 1,725 in the school census on 8 January 2015

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 Governors of The McAuley Catholic High School (the trust) are also the directors of the charitable company for the purposes of company law. The charitable company is known as The McAuley Catholic High School.

Details of the governors who served during the year are included in the Reference and Administrative Details on page 1.

Members' liability

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

Governors' indemnities

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

Method of recruitment and appointment or election of Governors

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

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

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

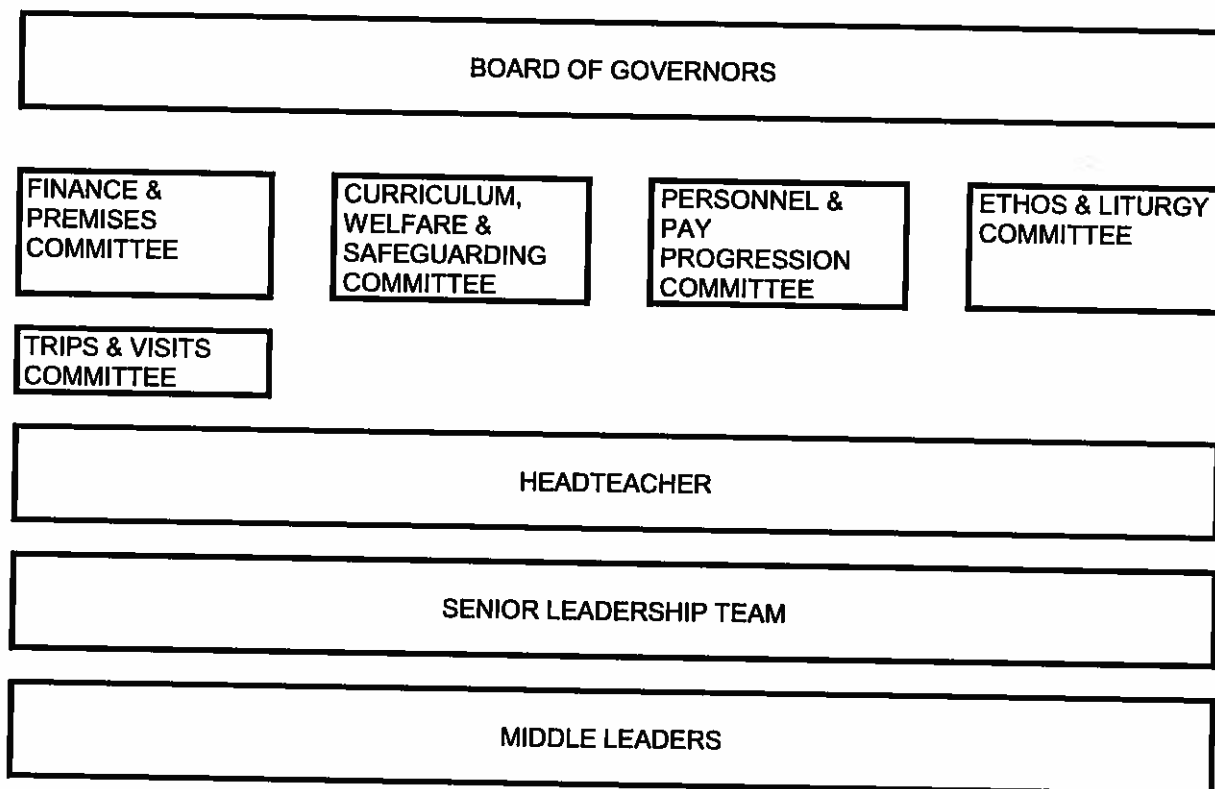
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GOVERNORS' REPORT (continued)
FOR THE PERIOD ENDED 31 AUGUST 2015

Policies and procedures adopted for the induction and training of Governors

The training and induction provided for new governors depends on their existing experience. Where necessary induction and training is provided on charity, educational, legal and financial matters. All new Governors are given the opportunity to see the school facilities and the chance to meet with staff and students. All Governors are provided with copies of policies, procedures, minutes, accounts, budgets, plans and other documents that they will need to undertake their role as Governors. All Governors are given access to the relevant areas of the school IT system where they can gather information, in addition to being made aware of external agencies and websites that provide information relevant to their role. As Governor appointments within any one year may be few in number induction tends to be done informally and is tailored specifically to the individual. Doncaster Metropolitan Borough Council offers Governor forums and training opportunities.

Organisational structure



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

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

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

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

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

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

- Three Deputy Headteachers,
- Eight Assistant Headteachers
- The Director of Finance and Facilities.

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

Connected organisations, including related party relationships

The McAuley Catholic High School is part of the Our Lady of Doncaster Umbrella Trust. As at 31 August 2015 this trust had two other member schools - Holy Family Catholic Primary School, Stainforth and St Joseph's Catholic Primary School, Retford. The purpose of the Our Lady of Doncaster Umbrella Trust is to provide the overarching structure to which all Catholic feeder primary schools can join upon academy conversion; and is to support and further the provision of Catholic education in Doncaster and Bassetlaw.

The McAuley Catholic High School is part of the Catholic Diocese of Hallam. The Diocesan relationship with the school operates in a number of ways including the provision of the advice and support of the Schools Department.

- The majority of Governors on the Board of the school must be appointed by the Bishop of Hallam
- The Diocese owns the land and buildings on the Lower School site and the 6th form block
- The school works closely with its Catholic primary feeder schools who are also part of the Diocese of Hallam, including 9 of the Catholic Primary schools within the Doncaster Deanery and 2 Catholic Primary schools in the Bassetlaw Deanery as well as working closely with other High Schools in the Diocese
- The school also works in partnership with the parishes in the Doncaster Deanery and two of the parishes in the Bassetlaw Deanery
- The school pays in contribution towards the work of the School Department in the Diocese and pays a subscription to the Diocese of Hallam Schools' Partnership as a Support Fund.

Further details are stated in Note 24 to the Financial Statements.

Risk management

The Governors have assessed the major risks to which the academy is exposed, in particular those related to the operations and finances of the academy, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

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GOVERNORS' REPORT (continued)
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OBJECTIVES AND ACTIVITIES

Objects and aims

The principal object and activity of the charitable company is the operation of The McAuley Catholic High School to provide education for students of different abilities between the ages of 11 and 18. The operation of the school shall be conducted in accordance with the principles, practices and tenets of the Catholic Church. All employees of the academy are engaged on terms and conditions set out in the Catholic Education Service contract of employment.

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

The main objectives of the academy during the period ended 31 August 2015 are summarised below and are taken from the School Improvement Plan for 2014/2015:

1. **Ethos:** To build a caring community in which Gospel values are fully embedded.
2. **Achievement:** Students are to be challenged to exceed expected progress.
3. **Teaching & Learning:** To improve the effectiveness of formative assessment, including marking, feedback and feed forward.
4. **Behaviour:** To embed a consistent approach to rewards and sanctions to create an outstanding culture of 'behaviour for learning'.
5. **Leadership & Management:** To make better use of evaluation and review at all levels to inform planning and progression.

Objectives, strategies and activities

The academy's main objectives are encompassed in its mission statement which is that "**Each individual is challenged and nurtured to be the best person they can be in a Christian atmosphere of peace, justice and reconciliation**".

To this end the objectives and the strategies used to achieve them include:

1) Ethos:

Expected Outcomes

- Students will be able to explain and exemplify McAuley CARES
- House system up and running alongside rewards and sanctions
- More students involved in Liturgies including planning
- Greater access to Lay Chaplain
- Student voice feeds into policies and procedures
- Greater links with other Faith communities and denominations

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GOVERNORS' REPORT (continued)
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Objectives, strategies and activities (continued)

Ethos Actions

- Embed 'McAuley CARES ' as way of remembering ethos
- Develop House system alongside - 'Aspire to be more not to have more' (Blessed Oscar Romero)
- Further embed Church Social Teaching of the Common Good
- Increase student participation in liturgical life of the school
- Explore appointment of second Lay Chaplain
- Monitor and evaluate provision for Spiritual formation
- Development of McAuley voice through sub groups
- Further develop links with other faiths and denominations
- Further develop religious literacy across all key stages
- Ensure ethos underpins all aspects of the school life

2) Achievement:

Expected outcomes

- An increasing number of students exceeding expected progress in internal and external measures across the curriculum.

Achievement Actions

- Implement new structure of Examination Performance Analysis Review
- Integration of 'closing the gap' interventions in Departmental Development Plans (DDP) for Pupil Premium (PP) students.
- Support Plan for English developed and implemented
- Support plans developed and implemented for identified underperforming subjects
- Update the Assessment Policy and develop and implement linked departmental assessment policies
- Implement new Target Setting process to increase the number of students targeted at above expected progress (and A-A*)
- Curriculum Review
- New Analysis of Progress Summary data
- Review of Data Management structure
- Middle Leaders (ML) put strategies in place to support Lower Ability (LA) students
- Increase Ebacc capacity in Y9 and 10
- Use of Y11 predicted data to inform appropriate targeting of curriculum intervention

3) Teaching & Learning:

Expected Outcomes

- An increase in student progress across the curriculum.
- All learners able to discuss how feedback has contributed to improvements in their learning.

Teaching & Learning Actions

- Review/development and implementation of Teaching & Learning, literacy and Assessment policies, work scrutiny procedures, FA and literacy observation focus forms.
- Student learning and presentation policies developed, embedded in Y7 through the use of a 3 day WW1 Scheme of Work and via posters, planners, form time and assemblies throughout other phases.
- Development and implementation of departmental FA policies, including marking and feedback.
- Analyse Performance Management objectives for 2013-14 and triangulate this with lesson observations, learning walks, Departmental Evaluations and work scrutiny data to create a Continuous Professional Development programme for 2014-2015 consisting of INSET, coaching and reflection/planning time.

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GOVERNORS' REPORT (continued)
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Objectives, strategies and activities (continued)

4) Behaviour:

Expected Outcomes

- Students should appreciate that there is a fair and effective system of rewards and sanctions, which is clearly visible to all.
- Improved attitude to learning, including active engagement and the quality of learners' work should be evident.

Behaviour Actions

- Purchase tablet devices and system for recording and reporting behaviour, rewards and sanctions.
- Student learning and presentation policies developed, embedded in Y7 through the use of a 3 day WW1 Scheme of Work (SoW).
- Centralised system for recording and reporting behaviour, rewards and sanctions implemented & daily behaviour system data monitored by the Heads of each year group.
- A Centralised system of detentions to be developed.
- Appointment of Teaching & Learning Responsibility (TLR) posts for rewards
- Addition of 'presentation' to work scrutiny evidence sheets.
- Development of a Behaviour for Learning focus.

5) Leadership & Management:

Expected Outcomes

- Validation of school improvement by Governors, the Diocese of Hallam, External Consultants and appropriate agencies.
- Increase opportunities for learning within and beyond the curriculum.
- Enhance the quality of the educational offer, including spiritual formation.

Leadership & Management Actions

- Develop and implement new school development planning and review cycle procedures.
- Develop and implement a quality assurance calendar, including learning walk weeks (with observation forms) that link to priorities.
- Develop and implement new line management structure and formal guidance.
- Review and develop new Middle Leader development planning and review procedures to support a consistent approach to Middle Leadership.
- Develop and implement new Performance Management review system so that this feeds in to and out of the school development priority plans.
- Develop and implement new Senior Leadership Team sub groups and Governor link system for priorities.
- Develop and implement new support plan monitoring and evaluation cycle in English, Science and Technology.
- Increase capacity of the Senior Leadership Team.

The activities undertaken to achieve these objectives are all intended to provide the highest quality of education in the public sector for students between the ages of 11 and 18.

Public benefit

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

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GOVERNORS' REPORT (continued)
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STRATEGIC REPORT

ACHIEVEMENTS AND PERFORMANCE

Going concern

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

The financial review and financial statements for the period show that the trust operated with an excess of revenue income for the period over revenue expenditure for the period (a surplus), excluding the pension deficit. The expenditure in the period shown in the Financials Statements includes a significant Capital element.

The Governors will undertake an in depth review in 2015/16 that will lead to significant structural change in order to ensure that annual revenue expenditure from 2016/17 onwards is maintained within the level of annual revenue income.

Key performance indicators

Key Stage 3

- In 2015, 70% of our Y9 students who were entered for a GCSE or equivalent exam achieved at least 1 A*-C or equivalent this is a 4% increase on the previous year with the weakest cohort that the school has seen for many years. (0.1 above national average on entry)
- Teacher assessments in the core subjects in year 9 were as follows:
English L5+ 89% (2014 89%) (National 2013 86%),
Maths L5+ 87% (2014 89%) (National 2013 84%)
Science L5+ 97% (2014 96%) (National 2013 85%).

Key Stage 4

- On Entry this cohort were above National average by 0.3 but for the first time in many years were not Sig+. They were below the entry levels of the previous cohort.
- Mathematics continues to achieve significantly better results than the national average, with 80% (2014 72%) of the cohort achieving A*-C (the 2015 national figure 63.3%). In 2015, 73.6% of students made at least expected progress (2014 nationally 65%) and 29% of students made above expected progress (2014 nationally 29%), with 6.4% making 5+ levels of progress.
- Improving outcomes in English was the main priority for the school over the past 2 years. This year's results show that progress has been made in this area. A new Curriculum Leader was appointed and a comprehensive SLT English support plan was undertaken (see separate document). This year 69.1% of our students achieved A*-C (2014 67.1%) and this is the first time in a couple of years that this was above the national figure of 65.4%. This was achieved with a cohort that was the first through the school for some time that was not significantly above national average on entry. In fact, the performance of the English Literature candidates 84.4% A*-C (2015 national 75.6%) was also very encouraging.
- The most satisfying element of our English results this year was the improvement in the levels of progress. The percentage of pupils making 3+ levels of progress increased from 65% to 72% and 4+ levels of progress from 30% to 34% despite the cohort being statistically weaker. The National figures in 2014 were 3+ 70% and 4+ 32%. This represents a significant improvement in our expected progress and above expected progress but our main priority remains to ensure that a larger proportion of our students make above expected progress. Increasing the distance travelled for our pupils is therefore a key objective for us this year. The English Support plan has been updated in light of the student outcomes and work has already started to implement that plan.

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- 64% of our pupils achieved A*- C in English and Mathematics based on 2014 National data would have put us in the top 30% of schools nationally.
- In Science we have made a significant improvement with 66.9% of students achieving 2 or more A*- C grades in comparison to our disappointing results last year where only 54.3% of students achieved 2 or more A*- C. In addition with a statistically weaker cohort the number of pupils studying Triple Science increased by almost 30 pupils. Our individual Sciences were all well above 2015 national average for A*- C. The next area we intend to target is increasing the percentage of students attaining A*/A, to increase the percentage of pupils making 4+ levels of progress and to close the gap for disadvantaged pupils.
- Technology was the third subject area that had a Support Plan last year and the results above represent a significant improvement in performance. For example
Hospitality A*/A 43.1% 2015 National 10.1% A*-C 86.3% 2015 National 56.4%
Electronic Products A*/A 29.4% 2015 National 17.4% A*-C 82.4% 2015 National 60.8%
However, there are still pockets of underperformance and these will be addressed in the development of that Support Plan this year.
- We were very disappointed with the PE results from both Key Stages this year and therefore PE will now become the fourth subject to have a Support Plan developed and implemented.
- In the English Baccalaureate, over 29.4% of all students achieved the English Baccalaureate in 2015 which represents a slight decrease from the 2014 figure of 33% but is still well above the 2014 national figure of 24% and based on 2014 National data (see link below) would have put us in the top 25% of schools nationally. We were delighted that over 14% of our disadvantaged students achieved a successful English Baccalaureate outcome.
- Our pupils achieved an Average Point Score of 407.6 based on 2014 National data would have put us in the top 19% of schools nationally.
- The 76.2% of our students achieved 5+ A*-C which was well above the 2014 figure of 71.6% (2014 National 64%)
- The percentage of students achieving 5+ A*-C inc E&M was 62.5% (2014 58.6%). The result is above the 2014 national figure of 55% based on 2014 National data would have put us in the top 23% of schools nationally. We are pleased that 39% of our disadvantaged students achieved this measure but the school has made the decision to have a departmental achievement priority set on increasing this percentage. This will mean departments developing further intervention strategies to support our disadvantaged students in closing the gap further.
- The overall percentage achieving A*-A in 2015 was 23.4% an increase of over 5% on our 2014 figure. This represents a significant improvement as this was achieved with a statistically weaker cohort and is above the 2014 national figure of 21.3%. Even with this improvement, the school has set its achievement priority as a larger percentage of pupils making above expected progress and we expect that to impact positively on this measure.
- Where National data exists 28 out of our 32 GCSE's exceed 2015 National data at A*-C, many significantly and 14 out of the 32 exceed 2015 National data at A*/A. This represents a significant improvement on last year's outcomes.
- The data below demonstrates that the performance of our disadvantaged pupils in Mathematics and English is starting to close the gap with advantaged pupils nationally. The percentage achieving 3+ LP :Maths 61%; 2014 national advantaged pupils maths 65%. English 53%; 2014 Advantaged pupils national English 69%.
- We were delighted that over 36% of our SEND students attained 5 or more A*-C's. However, a number of our vulnerable students found it difficult to achieve C's in both their Maths and English GCSEs, meaning that only 21% achieved this standard and this is an area that the school is striving to address this year.
- Our EAL students also achieved very well in their examinations 81% achieving 5A*-C, with 53% achieving 5A*-C with both English and Maths.
- Internal tracking of our students against end of year targets based on national expected progress shows that the large majority students are acquiring knowledge and understanding and are making good and sustained progress towards their targets in most of their subjects.
- Internal tracking results are validated by consistently high levels of progress and attainment at KS4 and KS5 in external examinations, with the exception of some aspects of English, PE, some Technology subjects and aspects of our Science offer. All three subject areas have SLT Support Plans in place.
- We have a trend of very low NEETs figures (less than 1%).
http://www.education.gov.uk/schools/performance/download_data.html

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Key Stage 5

- the proportion of A/A* (28.7%) remains above the national average (25.9%). This is a slight downturn and the distribution of the highest grades across departments shows variation eg 27 of the 48 A*s (over half) came from just two departments – B. Studies and Maths – out of 33 subjects offered.
- over half of all grades awarded were at grade A*, A or B (52.5%). This is a slight downturn to around the national average (52.8%) but remains the best in Doncaster and compares favourably when compared to the vast majority of schools in the wider region.
- A* - C grades (78.6%) remains above the national average (77.3%).
- The average points score per entry decreased for the first time in 3 years to 212.2 (220.4 in 2014). The drop equates to less than a quarter of a grade but remains above a grade C on average. This has been influenced by poor AS results in 2014 – students simply had too much to catch up on but did very well to recover from a low base; many students dealing with significant personal circumstances/health issues.
- well over 90% of university applicants secured the grades required for their preferred university course. The remainder successfully moving on to apprenticeships, gap years or employment. No NEETs reported.
- Average points per student (782.2) remains very high and significantly higher than schools locally and nationally.
- The average UCAS points per student (317) equates to just over three Bs at full A level. McAuley students have enjoyed between 315 – 370 UCAS points on average in the last 7 years demonstrating consistent high achievement.
- The slight fall this year has also been influenced by the policy decision to be more inclusive where it is appropriate eg allowing more students to continue into Y13 with just 2 AS levels to take forward as well as allowing students who struggle to drop subjects in-year ie they take fewer subjects. The best interests of students take priority over the implications on some headline figures – in this case contributing to a continued fall in APS per student. These decisions have been justified given these students' outcomes and progression to their chosen pathway.
- Cumulative grade percentages – The proportion of students securing the higher grades has fallen but remains above average in every grade interval and still better than pre 2013.
- Average A2 performance by Pupil Premium and SEN students is well above averages for non PP and SEN students. The average QCA points per PP student, 798.5, is above the school average for non-PP students, 776.1, by a significant margin again this year. The average QCA points score per SEN student of 841.9 is also well above the school average (775.4)
- ALPS Value Added measures - The McAuley sixth form has added excellent value with regards to student attainment. The ALPS T score has fallen to a safe '4' (Very Good) showing value added performance as one of the top 35% of schools nationally. We anticipate this will become safer following a number of successful remarks. These will make differences to individual ALPS scores in their respective subjects.
- The 3 year T score '3' (Excellent) shows consistent high performance in the top 25% nationally.
- National performance of Departments: A2 - 6 subject areas performed in the top 25% nationally (4 in 2012, 10 in 2013, 11 in 2014), three of which are in the top 10%. AS – 8 subject areas performing in the top 25% nationally (8 in 2012, 15 in 2013, 7 in 2014) four of which are in the top 10%.
- Whilst the national picture at AS level is reportedly 'volatile' as a result of significant changes in the structure of assessments, we are aware of significant underperformance in some subject areas – notably Science disciplines, MFL and PE. Support or Recovery plans arising from departmental exam reviews and evaluations are being developed. These are being supported by an extensive 'study skills' program involving weekly study skills seminars for all Y12/13, an extension to the Academic Mentoring process, implementation of more stringent meeting deadline policies and the introduction of the acclaimed 'Elevate' – a study skills provider comprising recently graduated 'high flyers' – who will deliver a series of study skills events.
- There is an increased focus on robustness of tracking data and amendments to the mock exam arrangements for 2015/16.

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- General High levels of attainment and progress in Maths, Science, Humanities and RE are enabled by effective development of skills in reading, writing, communication and mathematics. Acquisition of knowledge and understanding alongside development of skills in reading, writing, communication and mathematics are observed through learning walks and lesson observations. These observations are carried out by Senior Leaders, Curriculum Leaders and key Stage Coordinators. They are validated by regular observations and learning walks carried out by external school partners, including the school's external consultant, Ofsted-qualified external inspectors and LA Head of Standards and Effectiveness.

% of students achieving 5 x A* - C	76.49%
Number of students achieving 5 x A* - C including Maths and English	169
% of students achieving 5 x A* - C including Maths and English	63.06%
Number of students achieving 2 x A* - C in GCSE Science	181
% of students achieving 2 x A* - C in GCSE Science	67.54%
Number of students achieving English Baccalaureate	79 (112 in Ebacc Cohort)
% of students achieving the English Baccalaureate	29.48%
Total number of students achieving 5 or more x A* G	267 99.63%
Total number of students achieving 3 or more x A* A	80
Total number of students achieving 1 x A* G	268 100.00%
5 x A* - G inc EN - MA at A* - G	266 99.25%
A* - C in Maths and English	173 64.55%
Cumulative %	
	A* - A 24.04% A* - F 98.24%
	A* - B 48.05% A* - G 99.17%
	A* - C 77.16% A* - U 99.96%
	A* - D 91.34% A* - Q 100.00%
	A* - E 95.05%
Best 8 Total Points	114,196
Best 8 Total Entries	2,132
Best 8 Ave Points per entry	53.56
Best 8 Ave Points per student	424.52

Attendance Data

Group	Presents	Authorised Educational Activities	Authorised Absences	Unauthorised Absences	% Attend
Whole school	88.3	3.5	6.9	1.4	91.8
Year 7	95.2	0.5	3.1	1.2	95.7
Year 8	94.2	1	3.7	1.2	95.1
Year 9	93.8	1.5	3.4	1.3	95.3
Year 10	92.9	1.4	3.6	2.2	94.2
Year 11 (to 15th May)	74.5	1	22.9	1.6	75.5
Year 12	85.7	8.3	5	0.9	94
Year 13	83.2	20.8	5	0.9	94.1

THE MCAULEY CATHOLIC HIGH SCHOOL
(A company limited by guarantee)

GOVERNORS' REPORT (continued)
FOR THE PERIOD ENDED 31 AUGUST 2015

FINANCIAL REVIEW

Financial and risk management objectives and policies

Most of the academies income is obtained from the Department for Education (DfE) via the Education Funding Agency (EFA) in the form of recurrent grants, the use of which is restricted to particular purposes. The grants received from the DfE/EFA during the period ended 31 August 2015 and the associated expenditure are shown as restricted funds in the Statement of Financial Activities.

The academy also receives grants for fixed assets from the DfE/EFA. In accordance with The Charities Statement of Recommended practice, 'Accounting and Reporting by Charities' (SORP 2005), such grants are shown in the Statement of Financial Activities as restricted income in the fixed asset fund. The restricted fixed asset fund balance is reduced by annual depreciation charges over the expected useful life of the assets concerned.

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

During the 16 month period ended 31 August 2015 total expenditure, excluding capital items (charged to the fixed assets fund) and pension gains/losses/deficits was £12,584,000. This total expenditure was less than the combination of recurrent grant funding from the DfE/EFA together and other incoming resources. The surplus income over expenditure in the period (before transfers and actuarial gains, and excluding restricted fixed asset funds) was £234,000.

In addition in the period the academy received balances relating to the previous Voluntary Aided maintained school to the sum of £958,000. During the period covered by the statements this reserve was used for the purpose of funding the academies activities.

The balance on the revenue reserves at the end of the period (excluding pension fund deficit) stands at £597,000.

With the exception of some of the playing fields which are held under a long term lease with Doncaster Metropolitan Borough Council, all of the academy's land and buildings are held under licence from the Diocese of Hallam. No tangible benefit is transferred to the academy by virtue of this licence and therefore only the value of improvement undertaken by the academy, and funded from its revenue and capital income streams, are included in the restricted fixed assets fund and on the Balance Sheet.

At 31 August 2015 the net book value of fixed assets was £1,064,000 and movements in tangible fixed assets are shown in note 13 to the Financial Statements. The assets were used exclusively for providing education and the associated support services to the students of the academy.

The provisions of Financial Reporting Standard No.17 'Retirement Benefits' (FRS 17) have been applied in full, resulting in a pension deficit of £2,287,000 recognised on the balance sheet. As a result of the deficit in the pension fund the total academy fund balances at 31 August 2015 was a deficit of £626,000 comprising a deficit of £1,223,000 on restricted funds and surplus £597,000 on unrestricted funds.

All of the expenditure shown in the Statement of Financial Activities is in furtherance of the academies objectives.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A company limited by guarantee)

GOVERNORS' REPORT (continued)
FOR THE PERIOD ENDED 31 AUGUST 2015

Principal risks and uncertainties

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

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

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

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

Reserves policy

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

- Capital investment/maintenance.
- Contingency to deal with emergency issues.
- To cover ongoing costs in relation non-core elements of the academy's operations including catering provisions, school trips, uniform costs and fundraising for good causes.

The level of reserves is reviewed by the Governors regularly throughout the year. The minimum level of reserves for the ongoing needs of an academy is reviewed by the Governors on an annual basis. This review encompasses the nature of income and expenditure streams, the need to match income with commitments and the nature of reserves. The Governors therefore consider it prudent to hold unrestricted reserves in the general fund in the form of free reserves (total funds less the amount held in fixed assets and restricted funds but excluding pension deficit) no more than 5% of the general annual grant income, which is circa £400,000. This is considered sufficient to cover a) additional planned during year expenditure to meet changes to operational needs and contingencies for unexpected expenditure.

The academy's current level of free reserves are in surplus by £597,000 and therefore are considered to be above the level of reserves required for the ongoing needs of the academy. The Governors continue to consider additional activities related to the academy's objectives to which the excess reserves may be applied including:

- a) Supporting a staffing restructure
- b) Capital investment/ maintenance
- c) Contingency to deal with emergency issues related to the age of the buildings.

Investments policy

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

**THE MCAULEY CATHOLIC HIGH SCHOOL
(A company limited by guarantee)**

**GOVERNORS' REPORT (continued)
FOR THE PERIOD ENDED 31 AUGUST 2015**

PLANS FOR FUTURE DEVELOPMENT

Future developments

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

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

Funds held as custodian trustee on behalf of others

The Financial Statements do not include any balances on funds that are being the academy is holding as a custodian on behalf of others.

Disclosure of information to auditors

Insofar as the Governors are aware:

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

Governors' report, incorporating the Strategic report, was approved by order of the Board of Governors, as the company directors, on 25 November 2015 and signed on the Board's behalf by:


Dr P J Hurley
Chairman

THE MCAULEY CATHOLIC HIGH SCHOOL
(A company limited by guarantee)

GOVERNANCE STATEMENT

SCOPE OF RESPONSIBILITY

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

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

Subject to the mandates imposed by the Companies Act 2006, the Articles of Association and the Supplemental Agreement with the Governors of the Diocese of Hallam, all activities of The McAuley Catholic High School are managed by the Governors as Directors who exercise all the powers of the Academy Trust.

The Governing Body (Directors) use a scheme of delegation which provides for the process of decision making to be undertaken at the most appropriate level within the school. This is done through a clearly defined committee structure. In turn this works in tandem with the management structure of the school. This supports the strategic direction of the school set by the Headteacher and the Governing Body.

The following committee structure operates:

- Finance and Premises Committee
- Curriculum, Welfare and Safeguarding Committee
- Pay and Progression Committee
- Personnel Committee
- Ethos & Liturgy Committee
- Trips and Visits Committee

Leadership and Management of the School

This is undertaken on a day to day basis by the Senior Leadership Group which is named earlier in this document. The Senior Leadership Group determines the strategic direction of the school which are identified through the School Improvement Priorities and through policy recommendations to the Governing Body.

There is a comprehensive quality assurance process within the school which ensures that leadership and management, teaching and learning, the support for students and the outcomes for students are analysed, adjusted and that the budget of the school is used to address the identified priorities.

The role of school staff

Middle Leaders and all staff contribute to the processes involving identifying priorities. They are involved in the development of policies, and the implementation and review processes. This is kept under review. Different cohorts of staff meet through various groups to ensure that the school's improvement priorities are identified and appropriate continuous professional development is supported.

There is a clear line management structure which is linked to a rigorous appraisal process. There is accountability for performance and resources at all levels. Teachers are subject to annual appraisal which conforms to the policy of the Governing Body. Individual objectives are linked into the wider school improvement agenda.

Constitution

The school is a Company limited by guarantee and is an exempt charity under the School's Standards and Frameworks Act.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A company limited by guarantee)

GOVERNANCE STATEMENT (continued)

GOVERNANCE

The information on governance included here supplements that described in the Governors' report and in the Governors' responsibilities statement. The Board of Governors has formally met 5 times during the period. Attendance during the period at meetings of the Board of Governors was as follows:

Governor	Meetings attended	Out of a possible
Dr P J Hurley, Chair	5	5
Mr R A Prior, Vice Chair	5	5
Mr S P Barrett	3	5
Mrs C M Brown, Head Teacher	5	5
Mrs E E Butterfield	5	5
Mrs M Clausen	4	5
Sr R H Delaney	0	1
Mr J Duffield	0	0
Miss R C Hammond-Jones	3	3
Mrs M Hepworth	4	5
Mr D G Kane	4	4
Mr A C Kerrigan	0	1
Rev J McNamee	5	5
Mrs A Nielson	4	5
Rev D Norman	4	5
Rev P F O'Connor	5	5
Mr M J S Taylor	5	5
Mrs K E Wilson	0	0
Mr A Whittaker	5	5

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

During the period the Finance and Premises Committee was chaired by Mr R A Prior, FCCA. Attendance at meetings in the period was as follows:

Governor	Meetings attended	Out of a possible
Mr R A Prior, Chair	5	5
Mrs C M Brown	5	5
Mrs E Butterfield	5	5
Mr M J S Taylor	5	5
Mr S Barrett	3	5
Mr A Whittaker	4	5
Mr D Kane	2	3

THE MCAULEY CATHOLIC HIGH SCHOOL
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GOVERNANCE STATEMENT (continued)

REVIEW OF VALUE FOR MONEY

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

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

- Deploying resources and grant income in order further to improve student levels of achievement and attainment. The success of this deployment can be seen on in the Strategic Report – Achievement, Performance and KPIs.
- Invited tenders from and overseen the appointment of external contractors to deliver the Catering and Cleaning services at the academy. The Catering Contract was awarded in July 2015 and commenced on 1 August 2015. The Cleaning contract was awarded in July 2015 and is planned to commence in stages: December 2015 & February 2016.
- Made significant capital investment including: The remodelling of the Upper School library to provide an environment and facilities that more effectively supports learning. Upgrading of two food technology rooms. Replaced the doors and windows on the Lower and Upper School (partial) site with funding from the Academy Condition Improvement Fund. This will help to improve energy efficiency.
- Made use of the Kreston UK National Academies Benchmarking report to review cost structures against national statistics
- Implemented the use of Cover Supervisors as a means of covering for short term staff absences in a cost effective manner

THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives. It can, therefore, only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of academy trust policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them effectively, efficiently and economically. The system of internal control has been in place in McAuley Catholic High School Academy Trust for the period 12 March 2014 to 31 August 2015 and up to the date of approval of the annual report and financial statements.

CAPACITY TO HANDLE RISK

The Board of Governors has reviewed the key risks to which the academy is exposed together with the operating, financial and compliance controls that have been implemented to mitigate those risks. The Board of Governors is of the view that there is a formal ongoing process for identifying, evaluating and managing the academy's significant risks, that has been in place for the period 12 March 2014 to 31 August 2015 and up to the date of approval of the annual report and financial statements. This process is regularly reviewed by the Board of Governors.

THE MCAULEY CATHOLIC HIGH SCHOOL
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GOVERNANCE STATEMENT (continued)

THE RISK AND CONTROL FRAMEWORK

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

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

The Board of Governors has considered the need for a specific internal audit function and has decided not to appoint an internal auditor. However the Governors have appointed Clive Owen LLP, the external auditors, to perform additional checks.

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

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

On a termly basis, the auditor reports to the Board of Governors, through the finance and general purposes committee on the operation of the systems of control and on the discharge of the Board of Governors' financial responsibilities.

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

THE MCAULEY CATHOLIC HIGH SCHOOL
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GOVERNANCE STATEMENT (continued)

REVIEW OF EFFECTIVENESS

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

- the work of the external auditors;
- the financial management and governance self-assessment process;
- the work of the executive managers within the academy who have responsibility for the development and maintenance of the internal control framework.

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

Approved by order of the members of the Board of Governors on 25 November 2015 and signed on its behalf,
by:


Dr P J Hurley
Chairman


Mrs C M Brown
Accounting Officer

THE MCAULEY CATHOLIC HIGH SCHOOL
(A company limited by guarantee)

STATEMENT ON REGULARITY, PROPRIETY AND COMPLIANCE

As Accounting Officer of The McAuley Catholic High School I have considered my responsibility to notify the academy Board of Governors and the Education Funding Agency of material irregularity, impropriety and non-compliance with EFA terms and conditions of funding, under the funding agreement in place between the academy and the Secretary of State. As part of my consideration I have had due regard to the requirements of the Academies Financial Handbook (2013 & 2014).

I confirm that I and the academy Board of Governors are able to identify any material, irregular or improper use of funds by the academy, or material non-compliance with the terms and conditions of funding under the academy's funding agreement and the Academies Financial Handbook (2013 & 2014).

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



C M Brown
Accounting Officer

25 November 2015

THE MCAULEY CATHOLIC HIGH SCHOOL
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GOVERNORS' RESPONSIBILITIES STATEMENT
FOR THE PERIOD ENDED 31 AUGUST 2015

The Governors (who act as trustees of The McAuley Catholic High School and are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Governors' report (including the Strategic report) and the financial statements in accordance with the Annual Accounts Direction issued by the Education Funding Agency, United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

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

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

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

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

Approved by order of the members of the Board of Governors on 25 November 2015 and signed on its behalf by:



Dr P J Hurley
Chairman

THE MCAULEY CATHOLIC HIGH SCHOOL
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE MCAULEY CATHOLIC HIGH SCHOOL

We have audited the financial statements of The McAuley Catholic High School for the period ended 31 August 2015 which comprise the Statement of financial activities, the Balance sheet, the Cash flow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law, United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and the Academies Accounts Direction 2014 to 2015 issued by the Education Funding Agency.

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

RESPECTIVE RESPONSIBILITIES OF GOVERNORS AND AUDITORS

As explained more fully in the Governors' responsibilities statement, the Governors (who are also the directors of the academy for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

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

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the academy's affairs as at 31 August 2015 and of its incoming resources and application of resources, including its income and expenditure, for the period 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 and the Academies Accounts Direction 2014 to 2015 issued by the Education Funding Agency.

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion the information given in the Governors' report, incorporating the Strategic report, for the financial period for which the financial statements are prepared is consistent with the financial statements.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE MCAULEY CATHOLIC HIGH SCHOOL

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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



Christopher Beaumont BA (Hons) FCA DChA (Senior statutory auditor)

for and on behalf of

Clive Owen LLP

Chartered Accountants
Statutory Auditors

140 Coniscliffe Road
Darlington
Co Durham
DL3 7RT
25 November 2015

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

In accordance with the terms of our engagement letter dated 14 September 2015 and further to the requirements of the Education Funding Agency (EFA) as included in the Academies Accounts Direction 2014 to 2015, we have carried out an engagement to obtain limited assurance about whether the expenditure disbursed and income received by The McAuley Catholic High School during the period 12 March 2014 to 31 August 2015 have been applied to the purposes identified by Parliament and the financial transactions conform to the authorities which govern them.

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

**RESPECTIVE RESPONSIBILITIES OF THE MCAULEY CATHOLIC HIGH SCHOOL'S ACCOUNTING
OFFICER AND THE REPORTING ACCOUNTANT**

The accounting officer is responsible, under the requirements of The McAuley Catholic High School's funding agreement with the Secretary of State for Education dated 30 April 2014, and the Academies Financial Handbook extant from 1 September 2013 and 1 September 2014, 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 2014 to 2015. 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 12 March 2014 to 31 August 2015 have not been applied to purposes intended by Parliament or that the financial transactions do not conform to the authorities which govern them.

APPROACH

We conducted our engagement in accordance with the Academies Accounts Direction 2014 to 2015 issued by EFA. We performed a limited assurance engagement as defined in our engagement letter.

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

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

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

THE MCAULEY CATHOLIC HIGH SCHOOL
(A company limited by guarantee)

**INDEPENDENT REPORTING ACCOUNTANTS' ASSURANCE REPORT ON REGULARITY TO THE
MCAULEY CATHOLIC HIGH SCHOOL AND THE EDUCATION FUNDING AGENCY (continued)**

APPROACH (continued)

The work undertaken to draw to our conclusion includes:

- Review of governing body and committee minutes;
- Review of termly Internal Assurance reports;
- Completion of self assessment questionnaire by Accounting Officer;
- Discussions with the Accounting Officer and finance team;
- Review documentation provided to Governors and Accounting Officer setting out responsibilities;
- Obtain formal letters of representation detailing the responsibilities of Governors;
- Review of payroll, purchases and expenses claims on a sample basis;
- Confirmation that the lines of delegation and limits set have been adhered to;
- Evaluation of internal control procedures and reporting lines;
- Review cash payments for unusual transactions;
- Review of credit card transactions;
- Review of registers of interests;
- Review related party transactions;
- Review of borrowing agreements;
- Review of land and building transactions;
- Review of potential and actual bad debts; and
- Review an instance of gifts/hospitality to ensure in line with policy.

CONCLUSION

In the course of our work, nothing has come to our attention which suggests that in all material respects the expenditure disbursed and income received during the period 12 March 2014 to 31 August 2015 have not been applied to purposes intended by Parliament and the financial transactions do not conform to the authorities which govern them.



Christopher Beaumont BA (Hons) FCA DChA

Clive Owen LLP

Reporting Accountant

140 Coniscliffe Road
Darlington
Co Durham
DL3 7RT

25 November 2015

THE MCAULEY CATHOLIC HIGH SCHOOL
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating income and expenditure account and statement of total recognised gains and losses)
FOR THE PERIOD ENDED 31 AUGUST 2015

	Unrestricted funds 2015 £000	Restricted funds 2015 £000	Restricted fixed asset funds 2015 £000	Total funds 2015 £000
Note				
INCOMING RESOURCES				
Incoming resources from generated funds:				
Transfer from local authority on conversion	2	958	(1,920)	-
Other voluntary income	2	31	-	-
Activities for generating funds	3	486	-	-
Investment income	4	3	-	-
Incoming resources from charitable activities	5	-	12,298	541
		<u>1,478</u>	<u>10,378</u>	<u>541</u>
TOTAL INCOMING RESOURCES				<u>12,397</u>
RESOURCES EXPENDED				
Charitable activities	7	881	11,665	72
Governance costs	6	-	68	-
		<u>881</u>	<u>11,733</u>	<u>72</u>
TOTAL RESOURCES EXPENDED	8			<u>12,686</u>
NET INCOMING / (OUTGOING) RESOURCES BEFORE TRANSFERS				
		597	(1,355)	469
Transfers between Funds	16	-	(595)	595
		<u>597</u>	<u>(1,950)</u>	<u>1,064</u>
NET EXPENDITURE FOR THE PERIOD				<u>(289)</u>
Actuarial gains and losses on defined benefit pension schemes		-	(337)	-
		<u>-</u>	<u>(337)</u>	<u>(337)</u>
NET MOVEMENT IN FUNDS FOR THE PERIOD		597	(2,287)	1,064
		<u>597</u>	<u>(2,287)</u>	<u>(626)</u>
<i>Total funds at 12 March 2014</i>		-	-	-
TOTAL FUNDS AT 31 AUGUST 2015		<u>597</u>	<u>(2,287)</u>	<u>1,064</u>
		<u>597</u>	<u>(2,287)</u>	<u>(626)</u>

All of the academy's activities derive from acquisitions in the current financial period.

The Statement of Financial Activities includes all gains and losses recognised in the period.

The notes on pages 31 to 50 form part of these financial statements.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A company limited by guarantee)
REGISTERED NUMBER: 08936511

BALANCE SHEET
AS AT 31 AUGUST 2015

	Note	£000	2015 £000
FIXED ASSETS			
Tangible assets	13		1,064
CURRENT ASSETS			
Debtors	14	280	
Cash at bank		831	
		1,111	
CREDITORS: amounts falling due within one year	15	(514)	
NET CURRENT ASSETS			597
TOTAL ASSETS LESS CURRENT LIABILITIES			1,661
Defined benefit pension scheme liability	22		(2,287)
NET LIABILITIES INCLUDING PENSION SCHEME LIABILITY			(626)
FUNDS OF THE ACADEMY			
Restricted funds:			
Restricted funds excluding pension liability		1,064	
Pension reserve		(2,287)	
Total restricted funds			(1,223)
Unrestricted funds	16		597
TOTAL DEFICIT			(626)

The financial statements were approved by the Governors, and authorised for issue, on 25 November 2015 and are signed on their behalf, by:



Dr P J Hurley
Chairman

The notes on pages 31 to 50 form part of these financial statements.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A company limited by guarantee)

CASH FLOW STATEMENT
FOR THE PERIOD ENDED 31 AUGUST 2015

	Note	Period ended 31 August 2015 £000
Net cash flow from operating activities	18	445
Returns on investments and servicing of finance	19	3
Capital expenditure and financial investment	19	(575)
Cash transferred on conversion to an academy trust	21	958
		831
INCREASE IN CASH IN THE PERIOD		831

All of the cash flows are derived from acquisitions in the current financial period.

RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET FUNDS
FOR THE PERIOD ENDED 31 AUGUST 2015

	Period ended 31 August 2015 £000
Increase in cash in the period	831
MOVEMENT IN NET FUNDS IN THE PERIOD	831
NET FUNDS AT 31 AUGUST 2015	831

The notes on pages 31 to 50 form part of these financial statements.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2015

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005, the Academies Accounts Direction 2014 to 2015 issued by EFA, applicable accounting standards and the Companies Act 2006.

1.2 Fund accounting

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

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

Restricted general funds comprise all other restricted funds received and include grants from the Department for Education.

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

1.3 Incoming resources

All incoming resources are included in the Statement of financial activities when the academy has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

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 entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

General Annual Grant is recognised in full in the year for which it is receivable and any unspent amount is reflected as a balance in the restricted general fund.

Capital grants are recognised when receivable 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.

Sponsorship income provided to the academy which amounts to a donation is recognised in the Statement of financial activities in the period in which it is receivable, where there is certainty of receipt and it is measurable.

The value of donated services and gifts in kind provided to the academy are recognised at their open market value in the period in which they are receivable as incoming resources, where the benefit to the academy can be reliably measured. An equivalent amount is included as expenditure under the relevant heading in the Statement of financial activities, except where the gift in kind was a fixed asset in which case the amount is included in the appropriate fixed asset category and depreciated over the useful economic life in accordance with the academy's policies.

Donations are recognised on a receivable basis where there is certainty of receipt and the amount can be reliably measured.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2015

1. ACCOUNTING POLICIES (continued)

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.4 Resources expended

Expenditure is recognised in the period in which a liability is incurred and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities are costs incurred in the academy's educational operations.

Governance costs include the costs attributable to the academy's compliance with constitutional and statutory requirements, including audit, strategic management and Governors' meetings and reimbursed expenses.

All resources expended are inclusive of irrecoverable VAT.

1.5 Going concern

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

1.6 Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised.

Where tangible fixed assets have been acquired with the aid of specific grants, either from the government or from the private sector, they are included in the Balance sheet at cost and depreciated over their expected useful economic life. The related grants are credited to a restricted fixed asset fund in the Statement of financial activities and are carried forward in the Balance sheet. Depreciation on such assets is charged to the restricted fixed asset fund in the Statement of financial activities so as to reduce the fund over the useful economic life of the related asset on a basis consistent with the academy's depreciation policy. Where tangible fixed assets have been acquired with unrestricted funds, depreciation on such assets is charged to the unrestricted fund.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2015

1. ACCOUNTING POLICIES (continued)

With the exception of some of the playing fields, which are held under a 125 year lease from Doncaster Metropolitan Borough Council, all of the academy premises consist of land (and buildings) owned by, or leased by, the Diocese of Hallam. The Trustees of the Diocese of Hallam are the providers of the academy on the same basis as when the academy was a maintained school. The academy trust occupies the land (and buildings) under a mere licence. This continuing permission of the Diocese of Hallam is pursuant to, and subject to, the Diocese's charitable objects, and is part of the Catholic Church's contribution since 1847 to provide State funded education in partnership with the State. The licence delegates aspects of the management of the land (and buildings) to the academy trust company for the time being, but does not vest any rights over the land in the academy trust company. The Diocese of Hallam has given an undertaking to the Secretary of State that they will not give the academy trust company less than two years notice to terminate the occupation of the land (including buildings). Having considered the factual matrix under which the academy trust company is occupying the land (and buildings) the governors have concluded that the value of the land and buildings occupied by the academy trust company will not be recognised on the balance sheet of the company.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

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

1.7 Operating leases

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

1.8 Taxation

The academy is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the academy is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.9 Pensions

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

The TPS is an unfunded scheme and contributions are calculated so as to spread the cost of pensions over employees' working lives with the academy in such a way that the pension cost is a substantially level percentage of current and future pensionable payroll. The contributions are determined by the Government Actuary on the basis of quinquennial valuations using a prospective benefit method. As stated in note 22, the TPS is a multi-employer scheme and the academy is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis. The TPS is therefore treated as a defined contribution scheme and the contributions recognised as they are paid each year.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2015

1. ACCOUNTING POLICIES (continued)

The LGPS is a funded scheme and the assets are held separately from those of the academy in separate trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit 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 gains and losses on settlements and curtailments. They are included as part of staff costs. Past service costs are recognised immediately in the Statement of financial activities if the benefits have vested. If the benefits have not vested immediately, the costs are recognised over the period until vesting occurs. The expected return on assets and the interest cost are shown as a net finance amount of other finance costs or credits adjacent to interest. Actuarial gains and losses are recognised immediately in other gains and losses.

1.10 Conversion to an academy trust

The conversion from a state maintained school to an academy trust involved the transfer of identifiable assets and liabilities and the operation of the school for £NIL consideration and has been accounted for under the acquisition accounting method.

The assets and liabilities transferred on conversion from The McAuley Catholic High School to an academy trust have been valued at their fair value, being a reasonable estimate of the current market value that the Governors would expect to pay in an open market for an equivalent item. Their fair value is in accordance with the accounting policies set out for The McAuley Catholic High School. The amounts have been recognised under the appropriate balance sheet categories, with a corresponding amount recognised in the Statement of financial activities and analysed under unrestricted funds, restricted general funds and restricted fixed asset funds.

Further details of the transaction are set out in note 21.

1.11 Agency Arrangements

The academy trust acts as an agent in distributing 16-19 bursary funds from EFA. Payments received from EFA and subsequent disbursements to students are excluded from the statement of financial activities as the trust does not have control over the charitable application of the funds. The funds received and paid and any balances held are disclosed in note 25.

2. VOLUNTARY INCOME

	Unrestricted funds 2015 £000	Restricted funds 2015 £000	Total funds 2015 £000
Transfer from local authority on conversion	958	(1,920)	(962)
Donations	31	-	31
Voluntary income	<u>989</u>	<u>(1,920)</u>	<u>(931)</u>

THE MCAULEY CATHOLIC HIGH SCHOOL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2015

3. ACTIVITIES FOR GENERATING FUNDS

	Unrestricted funds 2015 £000	Restricted funds 2015 £000	Total funds 2015 £000
Uniform income	15	-	15
Trip income	115	-	115
Catering income	327	-	327
Other income	29	-	29
	<u>486</u>	<u>-</u>	<u>486</u>

4. INVESTMENT INCOME

	Unrestricted funds 2015 £000	Restricted funds 2015 £000	Total funds 2015 £000
Bank interest	3	-	3
	<u>3</u>	<u>-</u>	<u>3</u>

5. FUNDING FOR ACADEMY'S EDUCATIONAL OPERATIONS

	Unrestricted funds 2015 £000	Restricted funds 2015 £000	Total funds 2015 £000
DfE/EFA revenue grants			
Devolved Formula Capital	-	51	51
Academies Capital Maintenance Fund	-	490	490
General Annual Grant (GAG)	-	11,789	11,789
Pupil Premium	-	380	380
	<u>-</u>	<u>12,710</u>	<u>12,710</u>
Other government grants			
SEN	-	99	99
Other Government Grants	-	30	30
	<u>-</u>	<u>129</u>	<u>129</u>
	<u>-</u>	<u>12,839</u>	<u>12,839</u>

THE MCAULEY CATHOLIC HIGH SCHOOL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2015

6. GOVERNANCE COSTS

	Unrestricted funds 2015 £000	Restricted funds 2015 £000	Total funds 2015 £000
Auditors' remuneration	-	8	8
Professional fees	-	24	24
Auditors' remuneration - non audit fees	-	6	6
Wages and salaries	-	30	30
	<u>-</u>	<u>68</u>	<u>68</u>
	<u>-</u>	<u>68</u>	<u>68</u>

THE MCAULEY CATHOLIC HIGH SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2015

7. CHARITABLE ACTIVITIES

	Total funds 2015 £000
DIRECT COSTS - EDUCATIONAL OPERATIONS	
Wages and salaries	6,448
National insurance	491
Pension cost	771
Educational supplies	497
Examination fees	195
Staff development	52
Technology costs	127
Educational consultancy	19
Travel and subsistence	31
Other direct costs	239
	8,870
SUPPORT COSTS - EDUCATIONAL OPERATIONS	
Wages and salaries	1,584
National insurance	79
Pension cost	337
Depreciation	72
Net interest cost on pension scheme	94
Technology costs	98
Recruitment and support	67
Maintenance of premises and equipment	212
Cleaning	196
Rates	61
Energy	192
Insurance	75
Security	7
Catering	540
Occupancy costs	12
Other support costs	122
	3,748
	12,618

THE MCAULEY CATHOLIC HIGH SCHOOL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2015

8. RESOURCES EXPENDED

	Staff costs	Non Pay Premises	Expenditure Other costs	Total
	2015 £000	2015 £000	2015 £000	2015 £000
Direct costs	7,710	-	1,160	8,870
Support costs	2,000	779	969	3,748
Charitable activities	9,710	779	2,129	12,618
Governance	30	-	38	68
	9,740	779	2,167	12,686

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

- Ex-gratia payments
- Compensation payments
- Gifts made by the academy
- Fixed asset losses
- Stock losses
- Unrecoverable debts
- Cash losses

9. NET INCOMING / (OUTGOING) RESOURCES

This is stated after charging:

	Period ended 31 August 2015 £000
Depreciation of tangible fixed assets:	
- owned by the charity	72
Auditors' remuneration	8
Operating lease rentals:	
- other operating leases	8
Auditors' remuneration - non audit fees	6

THE MCAULEY CATHOLIC HIGH SCHOOL
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2015**

10. STAFF

a. Staff costs

Staff costs were as follows:

	Period ended 31 August 2015 £000
Wages and salaries	7,828
Social security costs	570
Other pension costs (Note 22)	1,108
	9,506
Supply teacher costs	234
	9,740

Included in other pension costs is a credit of £64,000 relating to the pension deficit actuarial adjustment.

b. Staff numbers

The average number of persons employed by the academy during the period expressed as full time equivalents was as follows:

	Period ended 31 August 2015 No.
Teachers	110
Administration and support	53
Management	11
	174

c. Higher paid staff

The number of employees whose annualised emoluments fell within the following bands was:

	Period ended 31 August 2015 No.
In the band £70,001 - £80,000	2
In the band £100,001 - £110,000	1
	3

The 3 employees above participated in the Teachers' Pension Scheme.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2015

11. GOVERNORS' REMUNERATION AND EXPENSES

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

	12 month pro rata	16 month period
C M Brown (Head teacher and Governor)		
Remuneration	£100,000 - £105,000	£135,000 - £140,000
Employer's pension contribution	£10,000 - £15,000	£15,000 - £20,000
M Taylor (staff Governor)		
Remuneration	£40,000 - £45,000	£55,000 - £60,000
Employer's pension contribution	£5,000 - £10,000	£5,000 - £10,000
M Hepworth (staff Governor)		
Remuneration	£35,000 - £40,000	£50,000 - £55,000
Employer's pension contribution	£5,000 - £10,000	£5,000 - £10,000
A Nielson (staff Governor)		
Remuneration	£10,000 - £15,000	£15,000 - £20,000
Employer's pension contribution	£0 - £5,000	£0 - £5,000

During the period, no Governors received any reimbursement of expenses.

12. GOVERNORS' AND OFFICERS' INSURANCE

In accordance with normal commercial practice the academy has purchased insurance to protect Governors and officers from claims arising from negligent acts, errors or omissions occurring whilst on academy business. The insurance provides cover up to £2,000,000 on any one claim and the cost for the period ended 31 August 2015 was not separately identifiable from the total insurance cost.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2015

13. TANGIBLE FIXED ASSETS

	Long-term leasehold improvements £000	Fixtures and fittings £000	Computer equipment £000	Total £000
Cost				
Additions	875	131	130	1,136
At 31 August 2015	<u>875</u>	<u>131</u>	<u>130</u>	<u>1,136</u>
Depreciation				
Charge for the period	20	16	36	72
At 31 August 2015	<u>20</u>	<u>16</u>	<u>36</u>	<u>72</u>
Net book value				
At 31 August 2015	<u><u>855</u></u>	<u><u>115</u></u>	<u><u>94</u></u>	<u><u>1,064</u></u>

14. DEBTORS

	2015 £000
Trade debtors	37
VAT debtor	87
Prepayments and accrued income	156
	<u>280</u>

15. CREDITORS:
Amounts falling due within one year

	2015 £000
Trade creditors	91
Other taxation and social security	223
Other creditors	3
Accruals and deferred income	197
	<u>514</u>
	£000
Deferred income	
Resources deferred during the year	<u>116</u>

At the balance sheet date the academy trust was holding funds received in advance for devolved formula capital, rates relief, trip income and uniform income.

THE MCAULEY CATHOLIC HIGH SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2015

16. STATEMENT OF FUNDS

	Brought Forward £000	Incoming resources £000	Resources Expended £000	Transfers in/out £000	Gains/ (Losses) £000	Carried Forward £000
Unrestricted funds						
General funds	-	520	(458)	-	-	62
Inherited on conversion	-	958	(423)	-	-	535
	<u>-</u>	<u>1,478</u>	<u>(881)</u>	<u>-</u>	<u>-</u>	<u>597</u>
Restricted funds						
General Annual Grant (GAG)	-	11,789	(11,194)	(595)	-	-
Pupil premium	-	380	(380)	-	-	-
SEN	-	99	(99)	-	-	-
Other government grants	-	30	(30)	-	-	-
Pension reserve	-	(1,920)	(30)	-	(337)	(2,287)
	<u>-</u>	<u>10,378</u>	<u>(11,733)</u>	<u>(595)</u>	<u>(337)</u>	<u>(2,287)</u>
Restricted fixed asset funds						
Devolved Formula Capital	-	51	-	-	-	51
Academies Capital Maintenance Fund	-	490	(9)	-	-	481
Capital expenditure from GAG	-	-	(63)	595	-	532
	<u>-</u>	<u>541</u>	<u>(72)</u>	<u>595</u>	<u>-</u>	<u>1,064</u>
Total restricted funds	<u>-</u>	<u>10,919</u>	<u>(11,805)</u>	<u>-</u>	<u>(337)</u>	<u>(1,223)</u>
Total of funds	<u>-</u>	<u>12,397</u>	<u>(12,686)</u>	<u>-</u>	<u>(337)</u>	<u>(626)</u>

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

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

Pupil premium was provided to deliver additional learning support to deprived children as the academy sees fit.

SEN funding was provided to cover the costs of supporting students with additional learning requirements.

Other government grants comprise Graduate Teacher Programme funding and Golden Hellos.

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

A transfer of £595,000 has been made to restricted fixed asset funds from GAG funding to reflect those items included within fixed assets which have been purchased from GAG.

THE MCAULEY CATHOLIC HIGH SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2015

16. STATEMENT OF FUNDS (continued)

Unrestricted funds include the income from school trips, catering, inherited money on conversion and other sundry income.

Under the funding agreement with the Secretary of State, the academy was not subject to a limit on the amount of GAG that it could carry forward at 31 August 2015.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2015 £000	Restricted funds 2015 £000	Restricted fixed asset funds 2015 £000	Total funds 2015 £000
Tangible fixed assets	-	-	1,064	1,064
Current assets	597	514	-	1,111
Creditors due within one year	-	(514)	-	(514)
Provisions for liabilities and charges	-	(2,287)	-	(2,287)
	<u>597</u>	<u>(2,287)</u>	<u>1,064</u>	<u>(626)</u>

18. NET CASH FLOW FROM OPERATING ACTIVITIES

	Period ended 31 August 2015 £000
Net incoming resources before revaluations	(289)
Returns on investments and servicing of finance	(3)
Cash inherited on conversion	(958)
Depreciation of tangible fixed assets	72
Capital grants from DfE	(561)
Increase in debtors	(280)
Increase in creditors	514
Pension inherited on conversion	1,920
FRS 17 adjustments	30
Net cash inflow from operations	<u><u>445</u></u>

19. ANALYSIS OF CASH FLOWS FOR HEADINGS NETTED IN CASH FLOW STATEMENT

	Period ended 31 August 2015 £000
Returns on investments and servicing of finance	
Interest received	<u><u>3</u></u>

THE MCAULEY CATHOLIC HIGH SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2015

19. ANALYSIS OF CASH FLOWS FOR HEADINGS NETTED IN CASH FLOW STATEMENT (continued)

	Period ended 31 August 2015 £000
Capital expenditure and financial investment	
Purchase of tangible fixed assets	(1,136)
Capital grants from DfE	561
	(575)
	(575)

20. ANALYSIS OF CHANGES IN NET FUNDS

	12 March 2014 £000	Cash flow £000	Other non-cash changes £000	31 August 2015 £000
Cash at bank and in hand:	-	831	-	831
Net funds	-	831	-	831
	-	831	-	831

21. CONVERSION TO AN ACADEMY TRUST

On 1 May 2014 The McAuley Catholic High School converted to academy trust status under the Academies Act 2010 and all the operations and assets and liabilities were transferred to The McAuley Catholic High School from Doncaster Metropolitan Borough Council for £nil consideration.

The transfer has been accounted for using the acquisition method. The assets and liabilities transferred were valued at their fair value and recognised in the Balance sheet under the appropriate headings with a corresponding net amount recognised as net resources expended in the Statement of financial activities as voluntary income.

The following table sets out the fair values of the identifiable assets and liabilities transferred and an analysis of their recognition in the Statement of financial activities.

The premises are occupied under a licence from the Diocese of Hallam, with the exception of some of the playing fields which are held on a 125 year lease from Doncaster Metropolitan Borough Council. As the risks and rewards have not transferred to the academy the asset has not been recognised within tangible fixed assets.

	Unrestricted funds £000	Restricted funds £000	Restricted fixed asset funds £000	Total funds £000
Budget surplus/(deficit) on LA funds	958	-	-	958
LGPS pension surplus/(deficit)	-	(1,920)	-	(1,920)
Net assets/(liabilities)	958	(1,920)	-	(962)
	958	(1,920)	-	(962)

The above net liabilities include £958,000 that were transferred as cash.

THE MCAULEY CATHOLIC HIGH SCHOOL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2015

22. PENSION COMMITMENTS

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

The pension costs are assessed in accordance with the advice of independent qualified actuaries. The latest actuarial valuation of the TPS related to the period ended 31 March 2012 and of the LGPS 31 March 2013.

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

Teachers' Pension Scheme

Introduction

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

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

Valuation of the Teachers' Pension Scheme

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

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

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22. PENSION COMMITMENTS (continued)

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

The total contribution made to the TPS in the period amounted to £1,402,000 of which employer's contributions totalled £827,000 and employees' contributions totalled £575,000.

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

Under the definitions set out in Financial Reporting Standard (FRS 17) Retirement Benefits, the TPS is a multi-employer pension scheme. The trust has accounted for its contributions to the scheme as if it were a defined contribution scheme. The trust has set out above the information available on the scheme.

Teachers' Pension Scheme Changes

Lord Hutton made recommendations in 2011 about how pensions can be made sustainable and affordable, whilst remaining fair to the workforce and the taxpayer. The Government accepted Lord Hutton's recommendations as the basis for consultation with trade unions and other representative bodies. In March 2012 the Department for Education published proposals for the design for a reformed TPS.

The key provisions of the reformed scheme include: a pension based on career average earnings; an accrual rate of 1/57th; and a Normal Pension Age equal to State Pension Age, but with options to enable members to retire earlier or later than their Normal Pension Age. Pension benefits built up before 1 April 2015 will be fully protected.

In addition, the proposed final agreement includes a Government commitment that those within 10 years of Normal Pension Age on 1 April 2012 will see no change to the age at which they can retire, and no decrease in the amount of pension they receive when they retire. There will also be further transitional protection, tapered over a three and a half year period, for people who would fall up to three and a half years outside of the 10 year protection.

In his interim report of October 2010, Lord Hutton recommended that short-term savings were also required, and that the only realistic way of achieving these was to increase member contributions. At the Spending Review 2010 the Government announced an average increase of 3.2 percentage points on the contribution rates by 2014-15. The increases have been phased in from April 2012 on a 40:80:100% basis.

The Department for Education has continued to work closely with trade unions and other representatives bodies to develop the reformatted Teachers' Pension Scheme and regulations giving effect to it came into force on 1 April 2014. Communications are being rolled out and the reformatted scheme will commence on 1 April 2015.

Under the definitions set out in Financial Reporting Standard (FRS 17) Retirement Benefits, the TPS is a multi-employer pension scheme. The academy is unable to identify its share of the underlying assets and liabilities of the scheme. Accordingly, the academy has taken advantage of the exemption in FRS 17 and has accounted for its contributions to the scheme as if it were a defined contribution scheme. The academy has set out above the information available on the scheme.

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22. PENSION COMMITMENTS (continued)

Local Government Pension Scheme

The LGPS is a funded defined benefit scheme, with assets held in separate trustee-administered funds. The total contribution made for the period ended 31 August 2015 was £435,000, of which employer's contributions totalled £345,000 and employees' contributions totalled £90,000. The agreed contribution rates for future years are 14.1% for employers and 5.0% - 6.7% for employees.

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

As described in note 21 the LGPS obligation relates to the employees of the academy, who were the employees transferred as part of the conversion from the maintained school and new employees who were eligible to, and did, join the scheme in the period. The obligation in respect of employees who transferred on conversion represents their cumulative service at both the predecessor school and the academy at the balance sheet date.

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

	Expected return at 31 August 2015 %	Fair value at 31 August 2015 £000
Equities	6.50	840
Government bonds	2.50	203
Property	6.10	163
Cash	0.50	26
Other	6.50	101
Other bonds	3.60	84
Total market value of assets		<u>1,417</u>
Present value of scheme liabilities		<u>(3,704)</u>
(Deficit)/surplus in the scheme		<u><u>(2,287)</u></u>

The amounts recognised in the Balance sheet are as follows:

	Period ended 31 August 2015 £000
Present value of funded obligations	(3,704)
Fair value of scheme assets	1,417
Net liability	<u><u>(2,287)</u></u>

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22. PENSION COMMITMENTS (continued)

The amounts recognised in the Statement of financial activities are as follows:

	Period ended 31 August 2015 £000
Current service cost	(281)
Interest on obligation	(181)
Expected return on scheme assets	87
	(375)
Total	(375)

Movements in the present value of the defined benefit obligation were as follows:

	Period ended 31 August 2015 £000
Current service cost	281
Interest cost	181
Contributions by scheme participants	90
Actuarial losses	340
Liabilities assumed on conversion	2,875
Benefits paid	(63)
	3,704
Closing defined benefit obligation	3,704

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

	Period ended 31 August 2015 £000
Expected return on assets	87
Actuarial gains	3
Contributions by employer	345
Contributions by employees	90
Assets acquired on conversion	955
Benefits paid	(63)
	1,417
	1,417

The cumulative amount of actuarial losses recognised in the Statement of total recognised gains and losses was £337,000.

The academy expects to contribute £261,000 to its Defined benefit pension scheme in 2016.

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22. PENSION COMMITMENTS (continued)

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

	2015
Discount rate for scheme liabilities	4.00 %
Rate of increase in salaries	4.05 %
Rate of increase for pensions in payment / inflation	2.30 %
Inflation assumption (CPI)	2.30 %

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

	2015
Retiring today	
Males	23.0
Females	25.6
Retiring in 20 years	
Males	25.3
Females	28.4

Amounts for the current period are as follows:

Defined benefit pension schemes

	2015
	£000
Defined benefit obligation	(3,704)
Scheme assets	1,417
Deficit	<u>(2,287)</u>
Experience adjustments on scheme liabilities	(340)
Experience adjustments on scheme assets	<u>3</u>

23. NET INTEREST COST ON PENSION SCHEME

	Period ended
	31 August
	2015
	£000
Expected return on pension scheme assets	87
Interest on pension scheme liabilities	(181)
	<u>(94)</u>

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24. RELATED PARTY TRANSACTIONS

Owing to the nature of the academy's operations and the composition of the Board of Governors being drawn from local public and private sector organisations, transactions may take place with organisations in which a Governor has an interest. All transactions involving such organisations are conducted at arm's length and in accordance with the academy's financial regulations and normal procurement procedures.

The Diocese Of Hallam - a member of the academy.

The academy paid for subscriptions to the Diocese of Hallam Schools' Partnership to provide a fund for Diocesan Schools totalling £25,740

The academy contributed to the Diocese's Education Service totalling £43,324.

In entering into the transactions the trust has complied with the requirements of EFA's Academies Financial Handbook.

25. AGENCY ARRANGEMENTS

The academy trust distributes 16-19 bursary funds to students as an agent for EFA. In the accounting period ending 31 August 2015 the trust received £35,000 and disbursed £32,000 from the fund. An amount of £3,000 is included in other creditors relating to undistributed funds that is repayable to EFA.