

# **BROWNBERRIE EDUCATION TRUST**

**Registered Charity Number 1056607**

**Report of the Trustees and Unaudited Financial Statements**

**Year ended 31 December 2020**

## Contents

	Page
General information	2
Trustees' report	3 – 7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 – 17

General Information

Trustees

A J Ledgeway  
R G Walker  
R Smaldon

Correspondence Address

R Smaldon  
Focus School – York Campus  
Bishopthorpe  
York  
YO23 2QA

Accountants

Brown Butler  
Chartered Accountants  
Leigh House  
28-32 St Paul's Street  
Leeds  
LS1 2JT

Bankers

Clydesdale Yorkshire Bank  
1<sup>st</sup> Floor  
40 St Vincent Place  
Glasgow  
G1 2HL

## Trustees' Report

The trustees of the charity ("the Trust") present their annual report for the year ended 31 December 2020 under the Charities Act 2011 ("the Act"), together with the audited financial statements for the year ended 31 December 2020 and confirm that the latter comply with the requirements of the Act, the trust deed and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

## Reference and Administrative Information

The Trust was founded in 1996. It is registered with the Charity Commission under number 1056607. The correspondence address for the trustees, officers and the Trust is shown under the list of trustees and advisers on page 2. The DfCSF Number is 383/6122.

## Structure Governance and Management

The Trust is governed by a trust deed dated 31 May 1996, as amended on 8 October 1997.

Trustees are recruited from the community that the students are drawn from and are mature members of the community; new trustees are often experienced established local businesspersons. New trustees are often already familiar with the school, but if not they will be inducted into the role by the outgoing trustee or one of the retiring trustees. Often trustees take on responsibilities commensurate with their employment, where training is required this is provided by the appropriately qualified trustee or the new trustee attends a training course if appropriate. No remuneration is paid to trustees.

The Campus Advisor Team (CA team) are the leaders who look after the day to day running of the premises. Responsibilities are shared out between the trustees with major decisions being made by calling for a vote, the majority vote carrying the decision. Less important decisions are taken by one of the CA team or the trustee responsible for the area in question.

Brownberrie Education Trust is affiliated to OneSchool Global UK ("OneSchool"), registered charity no 1181301. OneSchool acts as an umbrella organisation providing support and advice to Brownberrie and a number of other similar organisations nationwide.

The day to day running of the school is operated by OneSchool. Brownberrie Education Trust provides the school premises and works alongside OneSchool. Both Brownberrie Education Trust and OneSchool have the objective of the advancement of the education of children and young people.

## Governing Body

The trustees who served during the year were:-

A J Ledgeway  
R G Walker  
R Smaldon

The CA team at the date of signing was R Anderson, J Frizelle, R Evershed and C Ward.

## Trustees' Report

### Accounting and Reporting Responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 requires the trustees of the charity to prepare financial statements for each financial year which give a true and fair view of its financial activities during the year and of its financial position at the end of the year. In preparing the financial statements the trustees should follow best practice and:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Follow applicable accounting standards and the Charities SORP disclosing and explaining any departure in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume the Trust will continue in operation

The trustees are responsible for keeping proper accounting records which are such as to disclose, with reasonable accuracy, the financial position of the Trust at any time, and to enable them as trustees to ensure that the financial statements comply with charity law. The trustees are also responsible for safeguarding the Trust's assets and ensuring their proper application in accordance with charity law, and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities.

### Objectives and Activities

#### Objects

The charitable objects of the Trust are the advancement of the education of children and young people. The objects also include any other charitable purpose for the benefit of the worldwide Christian fellowship known as the Plymouth Brethren Christian Church.

The trust's main activities are the support of Brethren schools and the provision of grants to organisations that support children and families.

#### Ethos

Students attending Brethren schools are encouraged to develop their full potential and acquire the discipline of learning how to learn, while upholding Christian teachings and beliefs.

The truth and authority of the Holy Bible and strong family values underpin the commitment of the School to provide quality in every facet of education – curriculum, teachers, facilities, management and discipline - in a safe and caring environment.

## Trustees' Report

### Values

The Trustees are drawn from the Brethren community and the school is committed to a way of life that is governed by the Holy Bible, expecting the conduct of pupils and staff consistently to reflect Biblical values and the specific values of the school, which include:

- Integrity – uprightness, honesty and decorous conduct, governed by the Holy Bible;
- Care & Compassion – kindness, consideration and generosity to all;
- Respect – for all people, property, opinions and authority;
- Responsibility – for our actions, progress and environment;
- Commitment – to self-discipline and the pursuit of excellence.

### Objectives

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit and we have had regard to it when reviewing our aims and objectives, and in planning our future activities. In particular we consider how planned activities will contribute to the educational aims and objectives we have set. These include:

- To ensure the school premises in York were adequately funded.
- To ensure that any properties owned by the Trust were maintained suitably.
- To support One School Global in maintaining a broad academic curriculum with an appropriate range of GCSE/A-Level/vocational qualification options;
- To work closely with One School Global and other schools to enhance the quality of education;
- To continue to provide first class facilities for all students;
- To play our part in the life of our local community;
- To work with One School Global to provide capital funding for changes in facilities necessitated in overcoming challenges relating to Covid-19 precautions / social distancing
- To achieve full loan repayment by end of 2021

### Significant activities

The Trust has supported the Brethren school in York and the Springwell satellite campus, providing use of the school building and supporting the education provision provided by OneSchool Global UK.

Pupils who attend the School are expected to act in accordance with the doctrines and practices of the Brethren, but there is no other academic or financial selection process for admission to the School.

The curriculum is designed to provide opportunities for pupils of varied abilities and interests. The subjects offered are in line with the National Curriculum and cover key learning areas. There is an increasing focus on encouraging and developing self-directed learning principles with students.

The aim is to provide a broad and balanced curriculum which promotes personal development and prepares students for increasing independence and responsibility.

OneSchool Global UK was incorporated for that purpose and, whilst recognising the responsibilities of each relevant local community, it is considered that the advantages of providing education through one organisation are considerable and that in particular allows:

- (a) delivery of a single entity to provide a single employer of school staff;
- (b) delivery of positive learning outcomes in line with a single, Global vision; and
- (c) maximisation of the benefits of a UK-wide ecosystem.

## Trustees' Report

### Financial Review

The Trust is supported and financed by income from the rental of the Trust's property along with donations and grants particularly for CAPEX projects.

The Trust continues to work closely with OneSchool Global UK to ensure that continued funding received by the Trust, intended to support the education of its students, is donated to OneSchool Global UK in order to continue those provisions in line with the Trust's charitable objectives.

The trustees have assessed the risks that the Trust is exposed to and have ensured appropriate management measures and insurance covers are maintained. The Trust has not had any claims made against it or notice of any pending claims.

It is considered that current policy and future requirements are workable and viable and in view of the success already achieved the trust is committed to continuing its mission.

### Reserves Policy

The Trust carried forward total reserves of £3,317,281 of which £3,224,860 are designated funds. It is the Trustees' aim to retain sufficient free reserves to adequately meet at least six months running costs being £8,000.

Free reserves at 31 December 2020 amounted to £26,077.

### Investment Policy

The Trust retains its money on deposit at the bank. It seeks to maximise interest earned without compromising access to the funds.

### Donations

Donations received for the general purposes of the charity are credited to the unrestricted funds of the Trust. Donations received for a specific purpose are classified as restricted funds.

### Future Plans

We believe that the changes made in the Trust have been beneficial to achieve our objectives and provide our students with the best possible care and education. Remaining loans on the premises are close to being repaid. New ways of working will require a flexible approach and inevitable maintenance / facilities improvements costs will require ongoing capital resources. The Trust is monitoring best management of assets to provide for these exigencies and to continue to look at ways to further improve the provision of facilities for the good of all our students and stakeholders..

We are hoping in the future to further enhance the school buildings so as to be able to provide an even more suitable environment for self-directed learning and to provide additional break-out facilities for the Springwell campus with increased proportion of time being spent as separate campuses. The Trust is mindful of the impact of Covid-19 on the York Campus and aims to work with OneSchool to provide capital funding for changes in facilities necessitated in overcoming the challenges relating to Covid-19 precautions and social distancing.

We intend to continue to support OneSchool Global UK to provide a quality and deliver a consistent and high level of educational experience and outcome for all students and staff, in accordance with the Trust's ethos and values.

## Trustees' Report

### Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity 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 Accounting Policies.

Approved by the Trustees, and signed on their behalf by



R Smaldon  
Trustee

17<sup>th</sup> October 2021



Brownberrie Education Trust

Independent Examiner's Report to the Trustees of Brownberrie Education Trust  
For the year ended 31 December 2020

---

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 9 to 17.

Respective responsibilities of trustees and examiner

As the charity's trustees of Brownberrie Education Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the Brownberrie Education Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Brownberrie Education Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Steve Hornshaw FCA  
Brown Butler  
Leigh House  
28-32 St Paul's Street  
Leeds  
LS1 2JT

25<sup>th</sup> October 2021

Statement of Financial Activities  
Year ended 31 December 2020

	Note	Unrestricted funds £	Restricted funds £	Designated funds £	Year ended 31 December 2020 £	Year ended 31 December 2019 £
Income from:						
Donations and grants	3	5,440	200,000	-	205,440	56,845
Investment income	4	12,820	-	-	12,820	12,931
Total income		<u>18,260</u>	<u>200,000</u>	<u>-</u>	<u>218,260</u>	<u>69,776</u>
Expenditure on:						
Charitable activities						
Governance costs		1,200	-	-	1,200	1,200
Provision of school facilities		57,576	-	73,055	130,631	110,950
Total expenditure	5	<u>58,776</u>	<u>-</u>	<u>73,055</u>	<u>131,831</u>	<u>112,150</u>
Net income/(expenditure)		(40,516)	200,000	(73,055)	86,429	(42,374)
Transfer between funds		<u>(18,108)</u>	<u>(223,940)</u>	<u>242,048</u>	<u>-</u>	<u>-</u>
Net movement in funds		(58,624)	(23,940)	168,993	86,429	(42,374)
Fund balance at 1 January 2020		<u>151,045</u>	<u>23,940</u>	<u>3,055,867</u>	<u>3,230,852</u>	<u>3,273,226</u>
Fund balance at 31 December 2020		<u>92,421</u>	<u>-</u>	<u>3,224,860</u>	<u>3,317,281</u>	<u>3,230,852</u>

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

All income and expenditure derive from continuing operations.

The notes on pages 11 to 17 form part of these financial statements.

Balance Sheet  
31 December 2020

	Note	31 December 2020 £	31 December 2019 £
Fixed assets			
Tangible assets	6	3,286,204	3,337,557
Current assets			
Stocks	7	-	18,391
Debtors	8	5,000	1,050
Cash at bank and in hand		27,277	71,654
		<u>32,277</u>	<u>91,095</u>
Creditors: amounts falling due within one year	9	<u>1,200</u>	<u>197,800</u>
Net current assets/(liabilities)		31,077	(106,705)
Net assets	10	<u>3,317,281</u>	<u>3,230,852</u>
The funds of the charity:	11		
Unrestricted funds		92,421	151,045
Restricted fund		-	23,940
Designated fund		3,224,860	3,055,867
Total charity funds		<u>3,317,281</u>	<u>3,230,852</u>

The unaudited financial statements were approved by the Trustees, and signed on its behalf by:-



R Smaldon  
Trustee

17<sup>th</sup> October 2021

The notes on pages 11 to 17 form part of these financial statements.

Notes to the Financial Statements  
Year ended 31 December 2020

1. General information

Brownberrie Education Trust is a charitable trust registered in England and Wales.

The address of its registered office is:  
7 Bedford Road  
Nunthorpe  
Middlesbrough  
TS7 0BY

2. Accounting policies

(a) Basis of preparation

The financial statements are prepared on a going concern basis under the historical cost convention modified, where appropriate, to include certain items at fair value and in accordance with applicable accounting standards, the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP - FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The presentation currency is £ sterling.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. The majority of the Trust's income is received from regular donors. Should there be significant reductions in this income, the Trustees would raise funds from other sources and in the unlikely event that they were insufficient, the Trustees consider they have the ability to cut expenditure in line with the reduced income.

(b) Restricted funds

Donations and other income receivable in respect of restricted activities are credited to a separate restricted fund. Expenditure incurred for the purpose of such activities is charged direct to the restricted funds.

(c) Unrestricted funds

Unrestricted funds comprise grants, donations and other incoming resources receivable or generated for the objects of the charity without specified purpose and are available as general funds.

Notes to the Financial Statements  
Year ended 31 December 2020

2. Accounting policies - continued

(d) Designated funds

Donations receivable for the purpose of acquiring capital assets are credited initially to restricted funds. Such donations are transferred out of restricted funds to a designated fund upon practical completion of the improvements to the property or acquisition of the capital asset.

The amount standing to the credit of the designated fund is released to the statement of financial activities over the life of the asset.

(e) Income

All income is included in the statement of financial activities when the charity is entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants and donations and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Income from charitable activity is accounted for when earned.

(f) Expenditure

Expenditure is recognised on an accrual basis as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

- Costs of generating funds are those costs incurred in attracting voluntary income.
- Charitable activity expenditure includes both the direct costs and support costs relating to each activity. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

(g) Tangible fixed assets

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

During the year the trust provided depreciation on a straight line basis over the following estimated lives:

Freehold property	(school)	50 years
Improvement to leasehold property		7 years

Notes to the Financial Statements  
Year ended 31 December 2020

2. Accounting policies - continued

(h) Stocks

Stock comprises of work in progress in relation to the sale of excess land and is stated at direct costs and, where applicable, an appropriate proportion of overhead expenses.

(i) Financial instruments

Short term debtors and creditors are not interest bearing and are stated at original invoiced amounts.

The trust has received a number of concessionary loans which are interest free and for the furtherance of the trust objectives.

Concessionary loans repayable on demand are included in creditors falling due within one year and are stated at transaction price.

Concessionary loans which are not repayable on demand and which the trust has no reasonable expectation to repay with twelve months from the balance sheet date are included in creditors falling due after more than one year and are stated at the amount received adjusted for any repayments.

(j) Volunteers and gifts in kind

During the year the trust gratefully received gifts in kind, for use in furtherance of the educational activities of the charity. The trustees are not able to quantify the value of these gifts and hence have made no adjustment in the financial statements in this respect.

The trustees are also grateful for the contribution of volunteers, in the trust's educational activities, administration and fundraising activities. No financial adjustment is made in respect of this contribution.

(k) Trustee remuneration and expenses

No trustee received any remuneration or received any other benefits from employment from the trust or a related entity. No trustee expenses were incurred during the year.

(l) Leases

Operating lease rentals are charged to the Statement of Financial Activities on a straight line basis over the year of the lease.

3. Donations

	2020 £	2019 £
General donations	440	2,905
Capital donations	-	53,940
Grant income	205,000	-
	<u>205,440</u>	<u>56,845</u>

Grants totalling £200,000 were received for capital purposes and are treated as restricted funds.

Notes to the Financial Statements  
Year ended 31 December 2020

4. Investment income

	2020 £	2019 £
Rental income		
Bank interest receivable	12,600	12,600
Bank redress	70	331
	150	-
	<u>12,820</u>	<u>12,931</u>

5. Analysis of expenditure

	Depreciation £	Other costs £	Year ended 31 December 2020 £	Year ended 31 December 2019 £
Charitable costs				
Provision of school facilities	96,801	33,830	130,631	110,950
Governance costs	-	1,200	1,200	1,200
	<u>96,801</u>	<u>35,030</u>	<u>131,831</u>	<u>112,150</u>

	2020 £	2019 £
Expenditure includes:		
Rent (operation of school)	12,600	12,600
Independent examiner's fee (governance costs)	1,200	1,200
	<u>12,600</u>	<u>1,200</u>

There were no persons employed by the Trust during the year.

The key management personnel of the trust are deemed to be the Board and Campus Administrator Team who are not paid through the Trust's payroll as they are volunteers.

Notes to the Financial Statements  
Year ended 31 December 2020

6. Fixed assets

	Freehold property £	Improvements to leasehold property £	Total £
Cost			
At 1 January 2020	3,638,258	166,222	3,804,480
Additions	45,448	-	45,448
At 31 December 2020	<u>3,683,706</u>	<u>166,222</u>	<u>3,849,928</u>
Depreciation			
At 1 January 2020	385,791	81,132	466,923
Charge	73,055	23,746	96,801
At 31 December 2020	<u>458,846</u>	<u>104,878</u>	<u>563,724</u>
Net book value			
At 31 December 2020	<u>3,224,860</u>	<u>61,344</u>	<u>3,286,204</u>
At 31 December 2019	<u>3,252,467</u>	<u>85,090</u>	<u>3,337,557</u>

7. Stocks

	2020 £	2019 £
Work in progress	<u>-</u>	<u>18,391</u>

8. Debtors

	2020 £	2019 £
Other debtors	<u>5,000</u>	<u>1,050</u>



Notes to the Financial Statements  
Year ended 31 December 2020

9. Creditors: amounts falling due within one year

	2020 £	2019 £
Concessionary loans	-	196,600
Accrued expenses	1,200	1,200
	<u>1,200</u>	<u>197,800</u>

10. Analysis of net assets between funds

	General funds £	Restricted funds £	Designated funds £	Total £
Tangible fixed assets	61,344	-	3,224,860	3,286,204
Debtors and prepayments	5,000	-	-	5,000
Cash at bank	27,277	-	-	27,277
Creditors: within one year	(1,200)	-	-	(1,200)
	<u>92,421</u>	<u>-</u>	<u>3,224,860</u>	<u>3,317,281</u>

11. Accumulated funds

Restricted funds

	Balance at 1 January 2020 £	Grants £	Transfers to designated funds £	Expenditure £	Balance at 31 December 2020 £
Capital fund	<u>23,940</u>	<u>200,000</u>	<u>(223,940)</u>	<u>-</u>	<u>-</u>

Unrestricted and Designated funds

The movement on the unrestricted and designated funds are as shown on the Statement of Financial Activities.

The nature and use of funds are disclosed in the accounting policies on pages 10 and 11.

Notes to the Financial Statements  
Year ended 31 December 2020

12. Financial instruments

Categorisation of financial instruments

	2020 £	2019 £
Financial assets measured at amortised cost	<u>32,277</u>	<u>72,704</u>
Financial liabilities measured at amortised cost	<u>-</u>	<u>196,600</u>

13. Related party transactions

Property leased by the trust in Gateshead is sub leased to a connected charity, OneSchool Global UK, at cost value.

14. Leasing commitments

Operating leases

The total future minimum operating lease payments in respect of land and buildings is as follows:

	2020 £	2019 £
Within one year	12,600	12,600
Between one and five years	<u>19,950</u>	<u>32,550</u>
	<u>32,550</u>	<u>45,150</u>