WEST HEATH 2000

England & Wales · Charity number 1069677

Details

Other names	THE NEW SCHOOL AT WEST HEATH, WEST HEATH 2000 LIMITED, West Heath School
Status	Registered
Legal form	Charitable company
Company number	03571239
Registered	1998-05-21
Register	View on the Charity Commission register

Contact

Address	West Heath 2000 Ashgrove Road Sevenoaks TN13 1SR
Phone	01732468991
Email	gary.savage@westheathschool.com
Website	www.westheathschool.com

Activities

Objects: (1) TO PROVIDE EDUCATION FOR CHILDREN AND YOUNG PEOPLE AND IN PARTICULAR THOSE WHOSE MAINSTREAM EDUCATION HAS BROKEN DOWN BECAUSE OF TRAUMA OR OTHER REASON AND WHO NEED EXPERT HELP TO DEVELOP THEIR PHYSICAL, MENTAL, SPIRITUAL AND MORAL CAPACITIES SO THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY AND THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED. (2) TO ESTABLISH RESEARCH INTO EDUCATION OF CHILDREN WITH SPECIAL NEEDS AND TO DISSEMINATE THE RESULTS OF SUCH RESEARCH. (3) TO PROVIDE TRAINING FOR TEACHERS AND OTHER PROFESSIONALS WORKING IN THE FIELD OF EDUCATION OF CHILDREN WITH SPECIAL EDUCATIONAL NEEDS.

Activities: PROVISION OF EDUCATION FOR CHILDREN WHOSE MAINSTREAM EDUCATION HAS BROKEN DOWN DUE TO TRAUMA OR OTHER REASON. WE HELP TO DEVELOP THEIR PHYSICAL, MENTAL, SPIRITUAL AND MORAL CAPACITIES SO THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBER OF SOCIETY AND THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED.PROVISION OF TRAINING FOR THOSE WORKING WITH CHILDREN WITH SPECIAL

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EDUCATIONAL NEEDS.

Classification

- **How:** Provides Services, Sponsors Or Undertakes Research
- **What:** Education/training
- **Who:** Children/young People

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£11,397,518	£11,211,242	£9,831,889	181
2024-08-31	£11,450,741	£10,533,598	£9,629,757	174
2023-08-31	£10,105,183	£8,998,881	£8,712,615	178
2022-08-31	£9,518,436	£9,085,628	£7,606,313	178
2021-08-31	£9,821,731	£8,871,903	£7,173,504	176
2020-08-31	£8,599,891	£8,394,520	£6,223,676	187

Trustees

Name	Role	Appointed
Pauline Louise Knutton	Chair	2015-10-08
Helen Marie McClure		2020-10-16
Joanne Flanagan		2021-10-01
Margaret Heath		2021-10-01
Marina Evelyn Ann Housley		2018-12-07
Michelle Ann Louise Brand		2024-05-17
Nicola Jayne Porter		2024-05-17
Robin William Trevor Apps		2022-07-15
Wendy Jane Keeping		2022-07-15

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WEST HEATH 2000

England & Wales - Charity number 1069677

Accounts

Registered number: 03571239
Charity number: 1069677

WEST HEATH 2000

(A Company Limited by Guarantee)

CONSOLIDATED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

WEST HEATH 2000
(A Company Limited by Guarantee)

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WEST HEATH 2000

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2024

Trustees	P L Knutton, Chair J S Flanagan, Vice Chair R W T Apps D P Deeney (resigned 17 May 2024) M Heath M E A Housley W Keeping H M McClure R G Streatfeild M A L Brand (appointed 17 May 2024) N J Porter (appointed 17 May 2024)
Company registered number	03571239
Charity registered number	1069677
Registered office	West Heath School Ashgrove Road Sevenoaks Kent TN13 1SR
Company secretary	P Bohacek
Executive Leadersip Team	P Bohacek - Principal C McManigan - Deputy Principal N Marinov - Head of Finance(Resigned 31 August 2024) G Savage Head of Finance(Appointed 1 August 2024
Independent auditors	Haslers Chartered Accountants Statutory Auditor Old Station Road Loughton Essex IG10 4PL
Bankers	HSBC 16 King Street Covent Garden London WC2E 8JF
Solicitors	Knocker & Foskett The Red House High Street Sevenoaks Kent TN13 1JL

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2024

The chairman presents his statement for the year.

Demands for the provision that we offer have remained high over this year and the related strong student numbers have resulted in a healthy increase in total revenue. This, along with strong financial controls, has ensured that we have been able to continue to meet all our Charitable Objectives.

However, plans continue to improve our facilities, in particular the rebuilding of our school hall and the completion of the school driveway. We have also added a new 6th form provision on site.

Meanwhile the improved structure of our Senior Leadership Team, now ensures clear, cohesive and effective management of the school with financial aspects and implications being overseen by the Head of Finance.

The school has consistently been awarded 'Outstanding' by Ofsted for both its day and residential provision and we continue to support our staff to develop their skills and obtain relevant qualifications, thus ensuring that we can continue to offer high quality education, support and care to all our current students and to many more students in the future.

Chairman P L Knutton (Chair of Trustees)
Date: 23 May 2025

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present their Annual Report together with the Audited Financial Statements for the year ended 31 August 2024. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 1 January 2019.

Aims and objectives of the charity

a. Policies and objectives

The aims and objectives as set out in the Memorandum of Association are:

1. To provide education for children and young people and in particular those whose mainstream education has broken down because of trauma or other reasons and who need expert help to develop their physical, mental, spiritual and moral capacities so that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved.

2. To establish research into the education of children with special educational needs and to disseminate the results of such research.

3. To provide training for teachers and other professionals working in the field of education of children with special educational needs.

West Heath 2000 operates from dedicated premises situated in Sevenoaks, Kent. It offers full time education and weekly boarding for young people from the age of 10 to 19 and education support and weekly boarding for Post 16 students whose main studies take place at Local Authority colleges.

The Charity has one wholly-owned subsidiary company, West Heath Centre Limited, which operates to maximise the non-school use of the land and buildings, and organises specialist training courses in the field of provision of education for children with special educational needs. West Heath Centre Limited also delivers wedding utilizing the beautiful grounds and Grade 2 listed building. Profits of West Heath Centre are distributed to West Heath 2000 under Gift Aid.

Research projects relating to young people with SEN are continuing throughout the year.

The Trustees are satisfied that the objectives are charitable and demonstrate that the Charity operates for the public benefit.

A full review of the objectives, activities and achievements for the year ended 31 August 2023 and the objectives, planned activities and targets for the year ended 31 August 2024 is dealt with in the Principal’s Report.

Aims and objectives of the charity (continued)

Organisation and structure

Day to day management of the Charity's principal operations is delegated to a full time team of professional managers, known as the Senior Leadership Team, under the overall management of the Principal. Each Executive Leader has overall responsibility for one element of the School's activities.

The Board of Trustees establishes a number of permanent committees which provide practical support to the management team. These committees are chaired by Trustees and include the Principal, other members drawn from the wider management team, parents, teachers and supporters of the charity co-opted for their relevant specialist knowledge and experience.

Future developments

2024/25 West Heath will keep investing in capital projects and improve infrastructure.

Part of our 6th Form provision is now delivered on site due to investing in the conversion of a property ensuring efficient delivery of provision to our beneficiaries. We are looking to expand this in the near future and meet increasing demand.

Being housed in a Grade 2 listed building requires high maintenance and we are constantly reviewing and improving our site.

Cash and near cash

The Charity ordinarily defines cash and near cash as deposits with a recognised major UK bank with a maturity not greater than 3 months.

To the extent that the budget and forecasts do not show a requirement for the cash equivalent of the operational reserve, then an amount up to 75% of the operational reserve, may be placed in a deposit with a fixed term of up to 15 months if this secures a significantly improved rate of interest. The School hall reserve can be placed on deposit in line with release dates to match the payment schedule of the build.

Investment policy and performance

The Trustees have established a framework in which some part of the cash surpluses can be legitimately invested in longer-term assets which augment the revenue generating operations of the School, subject to strict controls over the ability to realise those assets should the need arise. The schedule set out above summarises how this policy is put into effect. The trustees allow for investment in UK gilts.

The Policy in operation for the year ended 31 August 2023 was to place surplus cash with stable and reputable financial institutions at the best available deposit account interest rates. Risk is spread across the sector of the main banking groups. Total interest earned from these deposits amounted to £119,861 (2023: £71,453).

Reserve policy

Trustees have reviewed their liability of future income streams, the commitment to future expenditure and risks faced as a Charity. The Charity has determined that it needs to hold enough reserves in cash or near cash to support the operation of the school should the fee income reduce either by lack of pupils referred or by economic pressure on the fees chargeable.

Aims and objectives of the charity (continued)

The school would examine the situation and circumstances if income dropped by a significant enough level that required a detailed reorganisation of the school so that outgoings would again match income. The Trustees believe that provision needs to be made for a reorganisation to take up to 4 years to fully implement, following which the School would be back to creating a financial surplus.

The level of reserves will be monitored regularly by the Finance Committee and this policy will be reviewed annually by the main board. This will ensure that appropriate steps are in place to maintain the operational reserve at the required level. During the review of the reserves figure for August 2023 the committee have recommended to the trustees to reserve fully for any terms during the 4 year period which are in deficit. This has resulted in an operational reserve of £1.65m.

At the end of August 2024, West Heath 2000 held sufficient funds to allow fully for the operational reserve of £1.65m (2023: £1.5m). Retained earnings over and above the reserves figure can be used by the school for investment in long term projects to improve the facilities at the school.

The board of Trustees have now designated a £3m fund for the rebuild of the School Hall. After being demolished back in early 2022 – the lack of extra space provided by the School Hall has created an numerous operational issues – insufficient classroom space, no proper dining and assembly area, as well as lack of space to develop commercial activities and extend the Outreach service, which is part of our charitable objectives. The New School Hall will have a business critical impact in resolving most of the above, and also protecting the Old listed part of West Heath by relocating some of the activities to the New Hall.

Aims and objectives of the charity (continued)

Summary of reserves and investment policies

These two topics are inextricably linked. All reserves have to be held in some way as assets and this matrix sets out how these will be managed. Restricted and Unrestricted funds at 31 August 2024 are set out in notes 21 and 22:

Class of Reserve	Value at anytime	Trustee review	Permitted investment
Restricted: to include ACF Lease Donation Various Capital Donations for long-term capital development to match future amortisation.	Whatever sum has been given for a restricted purpose less actual expenditure made for that purpose.	A monthly schedule of fund movements is produced with the management accounts for review by the finance committee and the full board of trustees at each meeting.	Cash and near-cash. Ie secure non-risk short-term notice bank deposits in reputable financial institutions except for Restricted Reserves matched against investment in fixed assets.
Unrestricted (including Designated)			
Operational Reserve	An amount as calculated by the finance committee and agreed by the full board of trustees to cover deficits during a period of restructuring should revenue decrease by a significant level.	Full financial details relating to calculation of reserve to be reviewed annually by the finance committee and full board of trustees.	At least 75% as cash and near cash.ie secure non-risk short-term notice bank deposits in reputable financial institutions.
Fixed Asset Reserve	The net book value of fixed assets owned by the Charity, except where these are matched by Restricted Reserves.	Ensures that reserves already invested in long term fixed assets for charitable purposes cannot be used for other purposes.	Fixed assets owned by the Charity.
Capital Projects and Cyclical Maintenance	Proposed Capital Expenditure already authorised or listed on a 'Priority Projects' list.	Monthly review by the finance committee.	Cash.
Bursary	Bursary	A monthly schedule of fund movements is produced with the management accounts for review by the finance committee and the full board of trustees at each meeting.	Cash.
Free Reserves	Value of total Funds less Restricted Reserves and Designated Reserves and Operational Reserve and Capital Projects.	Reviewed along with the monthly management accounts by the finance committee, and allocated to capital projects throughout the course of the financial year..	Cash.
School Hall Reserve	Expenditure reserved for building a new school hall.	Reviewed in line with the project plan.	Secure non-risk, short term not a bank deposit of UK Government Gilts.

Aims and objectives of the charity (continued)

Risk management

The Trustees and Senior Leadership Team examine the major risks that the Charity faces each year when preparing and updating the strategic plan. The Charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the School in the future.

The full document has the risks broken down into Governance and Management, Operational, Financial, and Environmental external factors. Each risk is then broken down into sections with potential impact identified, steps to mitigate the risks and who has responsibility for complying with the program.

Steps have therefore been taken to ensure that we have the capacity to:

- meet the demand for pupil places;
- recruit and retain sufficient levels of skilled staff;
- provide and maintain adequate physical resources and infrastructure;
- provide adequate levels of governance and operational control;
- prevent events that could damage the school's reputation;
- provide adequate IT systems and ensure the protection and security of confidential information;
- provide adequate controls to ensure the safeguarding and welfare of pupils.
- have sufficient liquid funds to meet working capital demands and infrastructure improvements

The document is reviewed annually by the finance committee and more frequently by the senior leadership team.

Executive Leadership pay and remuneration

There is a pay policy set by the trustees which has detailed pay bands for each area of the organisation. Leadership bands are based on national teacher's leadership scales and where appropriate non-teaching leaders are benchmarked against other leadership positions in the independent and maintained sector.
Work is currently undergoing in creating a new pay framework to ensure West Heath remains in a competitive position as an employer.

The Articles of Association (adopted by special resolution passed on 13 December 2013) requires the number of trustees to be not less than 6 nor more than 11. The Trustees may appoint any person willing to act as a trustee by passing an ordinary resolution. The appointed person will then hold office until the next Annual General Meeting when they will need to be re-appointed or retire.

Each year at the Annual General Meeting one third of the Trustees must retire by rotation as determined by the length of service. However at the Annual General Meeting, the retiring Trustees shall, if willing to act, be re-appointed unless it is resolved not to fill that vacancy.

The Trustees have established their own analysis of the needs of the charity for specialist knowledge and experience on the Board of Trustees. Suitable candidates are recruited to fill vacancies which arise and which cause the body of knowledge and experience to be deficient in any particular area. The Trustees recognise that the main purpose of the Charity is to operate a School, and that hitherto the skills needed were principally to support the School. However, with the success of the School and the achievement of many of the original targets set to measure success, the Trustees continue to promote activities outside the boundaries of West Heath School and will review the skills needed for the long-term development of the Charity, and recruit accordingly.

Aims and objectives of the charity (continued)

Trustees are encouraged to be mindful of recruitment needs and search and recommend appropriate candidates.
The C.V. of any candidate proposed will be shared with all existing Trustees and their suitability discussed at the next Full Board meeting.
In the meantime, the Chair of Trustees will meet with the candidate and explain the history of the school, the duties of Trustees, the committee structure and the legal framework in which the school operates.
It is the custom of the Board that new Trustees are only appointed by a unanimous vote on an ordinary resolution.

Once new Trustees are appointed to the Board their personal training needs (to enable them to carry out their duties as a Trustee) are assessed and appropriate formal training is provided using specialised training establishments. All new Trustees are assigned to relevant committees where their experience and knowledge can be put to best use to benefit the Charity and its operations.

Board rotation remains a focus for the charity and our succession planning will see new Trustees appointed at the Annual General Meeting while some retire at the same time.

Qualifying third party indemnity provisions

The charity has made qualifying third party indemnity provisions for the benefit of its trustees during the year. These provisions remain in force at the reporting date. Further details can be found in note 18.

Public benefit requirement

The Trustees have given due consideration to the Charity Commission published Guidance on the operation of Public Benefit requirement in all aspects of our Charitable operations. We continue to provide for the advancement of Education for students whose mainstream schooling has broken down.

The environment

The Charity has adopted policies and procedures that take account of the need to conserve and protect the environment. The Trustees are committed to compliance with environmental best practice in all aspects of the business.

Policy on disabled persons

It is the Charity's policy to provide opportunities that allow disabled persons to have meaningful employment in the business and to make our facilities available to disabled students as far as is possible with the constraints of concern for the health and safety of all of our staff and students.

Policy on payments of creditors

It is the Charity's policy to agree on payment terms as part of any formal contract with a supplier and to make every endeavour to abide by the agreed terms. Where a purchase is not covered by a formal contract and no agreement is reached in advance of raising an order, the policy is that any valid invoice will be paid in full. The Charity is sympathetic to, and pays particular attention to the cash flow needs of its smaller suppliers.

Aims and objectives of the charity (continued)

Tax accounting policy

The Charity is considered to meet the definition of a charitable company for UK corporation tax purposes. The Charity's subsidiary company is subject to corporation tax and VAT in the same way as any commercial organisation.

Related parties

As set out in note 28 (Related Party Transactions) to the accounts, the charity has ongoing relationships with other entities.

Strategic Report

Achievements and performance

Introduction

The Senior Leadership Team in partnership with the Trustees has the School mission statement, values, beliefs and strategic priorities for the following three years under constant review to ensure it continues to meet the school's overall needs.

Financial review

During the year total revenues from charitable activities increased by £1,288,446 to £10,817,818 (2023: £9,529,372). This increase is consistent with the higher number of students on roll, and the consistent demand for the Charity's services. Costs were once again dominated by pay for teachers and teaching support and other staff. The surplus for the year decreased and was £917,142. Strict financial controls are in place and regularly monitored by the Finance Committee ensuring the Charity achieves efficiencies, effectiveness and economies. The Charity is well placed to invest into the continued improvement of its infrastructure and delivery to its beneficiaries. This includes substantial capital expenditure to be dedicated to the building of a new School Hall.

Going concern

The trustees have considered whether it is appropriate to prepare the financial statements on the basis that the group and charity is a going concern. The trustees have reviewed the financial forecasts for the group and charity and have in particular considered its anticipated income and expenditure commitments for a period of twelve months from the date of approval of these financial statements.

In regard to the school the Trustees have reviewed the financial projections, budgets and cash flows for the period up to 31 March 2024 and are satisfied that the school has adequate finances and reserves to maintain its ability to operate successfully for the future without additional funding.

The school's fee income comes from Local Authorities. Demand for West Heath's provision remains high and enquiries for our services keep increasing. We work very closely with commissioners and SEND colleagues ensuring we provide good value for money and offer the best provision possible to our beneficiaries.
West Heath management regularly review the fee structure ensuring long term financial viability allowing to meet increasing cost base and capital expenses.

Fundraising

West Heath Centre has now become an established venue for weddings, receptions and fundraising events. The turnover from these events was £69,148 (2023: £94,212). Turnover is lower due to fewer number of events being catered for. All profits from West Heath Centre are gift-aided to the main charity and allocated to the Bursary fund. Building works throughout the property have had a negative impact on the schools ability to hold weddings this financial year.

The Charity received donations amounting to £453,796 (2023: £434,341)
The School continues to let out its facilities to other schools and the local community and this raised £86,688 (2023: £72,181). Much of the increase in this fundraising is due to increased income following the upgrade and increased investment in the swimming pool.

Policy on employee involvement

It is the Charity's policy to keep all staff informed as to the development of the business and to encourage them to contribute their ideas, criticisms and comments through a management process which recognises and rewards genuine involvement in the success of the School. There is a staff consultation group attended by a trustee.

Principal risks and uncertainties

The charity has a small number of operating dependencies which form the basis of the strategic risks which the charity has to address. The two main risks and the steps taken to mitigate them are:-

a) A failure of the charity to conduct its business in accordance with the terms of the leased premises, potentially putting the lease at risk of cancellation. The charity addresses this through strict governance processes which monitor all critical aspect of adherence to the lease.

b) A fundamental change in the economic circumstances of the Local Authorities which place children with the school, and which pay their fees. The charity addresses this by focusing on the quality of education and value-for-money for the LA's, but also maintains a plan, on constant stand by to restructure the business if fees should fall significantly due to factors outside the charity's control.

These risks are included in the risk register which has already been referred to in the Report of the trustees and refers to the detailed process by which other risks are assessed and monitored.

Structure, governance and management

a. Constitution

The Articles of Association (adopted by special resolution passed on 13 December 2013) requires the number of trustees to be not less than 6 nor more than 11. The Trustees may appoint any person willing to act as a trustee by passing an ordinary resolution. The appointed person will then hold office until the next Annual General Meeting when they will need to be re-appointed or retire.

Each year at the Annual General Meeting one third of the Trustees must retire by rotation as determined by the length of service. However at the Annual General Meeting, the retiring Trustees shall, if willing to act, be re-appointed unless it is resolved not to fill that vacancy.

The Trustees have established their own analysis of the needs of the charity for specialist knowledge and experience on the Board of Trustees. Suitable candidates are recruited to fill vacancies which arise and which cause the body of knowledge and experience to be deficient in any particular area. The Trustees recognise that the main purpose of the Charity is to operate a School, and that hitherto the skills needed were principally to

Structure, governance and management (continued)

support the School. However, with the success of the School and the achievement of many of the original targets set to measure success, the Trustees continue to promote activities outside the boundaries of West Heath School and will review the skills needed for the long-term development of the Charity, and recruit accordingly.

All Trustees are encouraged to be mindful of recruitment needs and to search out and recommend candidates. Any candidates proposed have to complete a process of interview by the Board (or by an ad-hoc committee of the Board formed for the purpose) and of preliminary familiarisation with the work of the school. Part of this process is that the Principal of the School advises the Trustees concerning the candidates' mix of knowledge and experience, which must benefit the School. Each candidate is then given a file of detailed briefing notes and background material which explains the history and operations of the school, the duties of the Trustees, the committee structure and the legal framework in which the school operates. If this process is successful, the candidates are formally proposed as Trustees. It is the custom of the Board that new Trustees are only appointed by a unanimous vote on an ordinary resolution.

Once new Trustees are appointed to the Board their personal training needs (to enable them to carry out their duties as a Trustee) are assessed and appropriate formal training is provided using specialised training establishments. All new Trustees are assigned to relevant committees where their experience and knowledge can be put to best use to benefit the Charity and its operations.

Board rotation remains a focus for the charity and our succession planning has enabled us to enlist five new Trustees this year, whilst four Trustees have retired.

b. Methods of appointment or election of Trustees

The management of the Group and the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Organisational structure

Day to day management of the Charity's principal operations is delegated to a full time team of professional managers, known as the Executive Leadership Team, under the overall management of the Principal. Each Executive Leader has overall responsibility for one element of the School's activities.

The Board of Trustees establishes a number of permanent committees which provide practical support to the management team. These committees are chaired by Trustees and include the Principal, other members drawn from the Executive Leadership Team, parents, teachers and supporters of the charity co-opted for their relevant specialist knowledge and experience.

d. Financial risk management

The Trustees have assessed the major risks to which the Group and the Charity are exposed, in particular those related to the operations and finances of the Group and the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Principal's summary

Over the course of the academic year 2023/2024 we supported a total of 146 students, (3 more than the previous year), to make progress academically, socially and emotionally. It is a tough and complex task but more importantly a privilege to help our students make progress from typically very challenged and difficult starting

points, particularly when we consider the additional effects of the pandemic on young people's development.

The Charitable Objectives continue to underpin our developments as we refine and improve how we 'rebuild lives through education'. Trustees and the Strategic Leadership Team have continued to discharge the five-year strategic plan, in consultation with staff, parents, students and stakeholders (see following report on planned actions for specific details). Through an ambitious curriculum, we have encouraged the students' curiosity, imagination, resilience and self-regulation. We have supported our students to cope with failure and rejection and to move forward in the face of adversity. We have continued to develop and extend further our ambitious curriculum for our learners, which was acknowledged by the awarding of 'Outstanding' Grades both for Education and Residential Care in our May 2022 Ofsted inspection. Our Residential Care provision was inspected in January 2024, and we received an Outstanding Grade for the quality and care of our boarding offer.

The statutory accounts clearly indicate that the Board of Trustees continue to ensure the Charity's resources are directed towards supporting the school develop the curriculum, therapy, care, educational facilities and expertise in order to meet the complex needs of our students. Additionally, our staff created innovative ways to support learning, to keep our students connected and to nurture those who needed extra care. We observed how our cohort struggled to cope with the socialisation expected in school and we have had to concentrate on developing routines and core communication skills.

It is worth noting that the government reported in July 2023 that just under 1.5 million pupils in England have special educational needs and the number of pupils with an EHCP have increased 9.2% since 2021.Schools like West Heath continue to see increases in the level and complexity of social, emotional and mental health needs.

The Institute for Fiscal Studies Report published in 2024 highlighted that Educational and Health Care Plans had risen by 71% to 180,000 between 2018 and 2024 in England. There has been a steadily rising demand for SEND support and central government spending has increased in this area.

1. Finance

During the Financial year 2023/2024 the demand for the charity's services remained very strong, which supported revenue generation through charitable activities. We continue to seek to improve efficiency throughout our operations and ensure financial controls are in place. Contracts have been renegotiated, where appropriate, to ensure the best value for money. Fee structure was reviewed in the previous year, so year two of the 2-year pricing strategy was implemented.

All of the above, as well as the continued support from our landlord, helped the charity to achieve a £917k surplus which was above target.

This has allowed the Charity, its senior management team and trustee board to remain focused on strategic priorities, such as enhancing operational efficiencies and growth to extend the reach to more beneficiaries requiring our services.

The Charity continues to re-invest any surplus into the site infrastructure, with the new drive completed in 2024 and works scheduled to start on the new school hall in 2025, whilst also continuing the efficient delivery of its Charitable objectives.

The School, as a Charity, continues to provide bursary placements through fundraising activities. We continue to be in receipt of residential respite placements for students. Bursary and respite placements, as described, continue to have a positive impact on the students and their families. Camilla Fayed continues to fund the School's nurse.

2. Student Numbers

Our Student numbers continued to be healthy for 2023/2024 with a steady rate of referrals and growing numbers

of students with significant mental health difficulties referred to the school by mental health providers and professionals. On the 12th September 2023, West Heath had a total of 137 students on roll. We had 107 learners in the Main School and 30 learners in our HEART provision, (the provision that caters for young people with significant mental health needs.) 16 learners were supported in Residential Care. One young person received a Boarding Bursary. We ended the year in July 2024 with 144 students, of whom 109 were supported by the Main School and 35 were educated in our HEART provision. West Heath received a total of 396 enquiries from Local Authorities and from parents. 372 consultations were for Main School and 24 were prospective placements for our HEART provision. 46 applications were for weekly boarding.

The development within our Education Offsite Provision, has helped to retain and support students who need an alternative curriculum, outside of our core offer. The number of students who benefit from this provision continues to increase. We focus on provisions that develop our students' confidence, self-esteem and allows them to increase their self-discipline and social responsibilities. These provisions include Skills for Employment, where the students undertake City & Guilds qualifications and Equine Therapy, where the learners receive a bespoke 1-1 therapeutic intervention that supports them in understanding and managing their emotions. Willow Farm and Trail Blazers proved to be very engaging provisions for numerous members of our community, as they benefitted socially and emotionally from the outdoors offer.

3. Teaching and Learning

Philosophy of Learning at West Heath School

West Heath School has a key responsibility for developing students who are successful learners and for providing the highest possible quality of teaching and learning experiences. We want our students to enjoy, improve and excel in their learning. However, we also strive to improve their ability to become responsible and productive members of society, who have developed life skills across the curriculum and are prepared for adulthood. At the heart of the West Heath curriculum is the ethos of the 4Rs- resilience, respect, relationships and responsibility and its aim is to ensure students are happy, healthy and able to form and maintain positive relationships. The 4Rs are mapped into all lessons, the lesson observation structure and promoted in all areas of school life: Main School, HEART and the Residential provision.

It is important to note that the mainstream model did not work for the vast majority of our students. West Heath School should look and feel different from the schools that our students have previously experienced, and we want them to associate it with feeling safe, secure and inspired. We have therapeutic expertise in the school that it is to our advantage to listen to and implement into lessons. Though some therapeutic exercises may reduce lesson time, if the student does not have a mindset that is ready to learn then they will not be able to access or remember the lesson content. Students who have experienced trauma, or have additional learning needs, often arrive to lessons in flight or fight mode, which means that they are working in the brain stem, their nervous system is on high alert and the prefrontal cortex will not work effectively. Beginning lessons with West Heath Connect Task helps to calm students' nervous systems and helps them to self-regulate and access the learning. No matter how well students achieve academically, if they are unable to identify and regulate their emotions then they will not be able to be happy or to thrive in the world outside of school.

Embedding Personal Development into the Whole School Curriculum

West Heath School views Personal Development as an integral part of the curriculum and at the heart of all students' learning. As an SEMH school, all our students are more vulnerable to all safeguarding threats and are less likely to thrive socioeconomically than their neuro-typical peers. West Heath School is committed to identifying opportunities across the curriculum to celebrate skills and the personal achievements of students, whether academic skills or social skills or practical skills, and whether these are in the classroom, in the Residential provision, or at home. Due to this, the Head of Curriculum and the Head of Personal Development are currently working together to create a holistic assessment framework to compliment the West Heath Step Criteria and are seeking opportunities to develop the Evidence For Learning framework used in the Residential provision to capture student students' successes and talents across all areas of the school.

Students in KS3 study up to 13 lessons and students in KS4 study up to 11 lessons in these areas. By structuring the curriculum around these core skills, West Heath School is actively working to 'Rebuild Lives through Education'.

PSCHE is taught x2 a week at West Heath for all KS2, 3 and 4 students; the Schemes of Work (SOWs) are informed by the PSHE Association and the lessons focus on decision-making, the ability to communicate and collaborate, along with personal and social responsibilities that contribute to good citizenship – all essential skills for success in the 21st century, as well as for healthy societies and for successful and employable individuals. These lessons discuss the impact of racism, prejudicial bullying and the need for equality to improve society. These capacities do not always develop unaided for our students; they have to be learnt. While certain life skills may be acquired through our everyday experience in the home or at work, they are not sufficient to adequately equip students for the active role required of them in today's complex and diverse society. WHS believes that the PSCHE Curriculum will help our students to understand their rights and responsibilities in society. The Education for All (2000) included PSCHE among the essential learning tool for survival, capacity development and quality life. It also documented that all young people and adults have the 'human right to benefit from an education that includes learning to know, to do, to live together' recognising the importance of living together as much as acquiring knowledge from an academic environment.

Self-Science is a bespoke subject unique to West Heath that has been informed by SALT approaches; it is taught x2 a week for KS2,3 and 4 students and is designed to ensure students are able to manage their mental health and wellbeing as well as develop their social skills. The vast majority of our students have complex backgrounds and often experience co-morbid diagnoses which can make it extremely hard for them to make sense of the world and to have a genuine sense of their capacity to positively influence events in their lives and form positive relationships with others.

As such, Self-Science is a crucial mechanism for supporting them to understand their themselves and what makes them who they are, both in terms of their neuropsychology and how the brain works, both also how they self-heal, regulate and understand their own trauma. As an example, there may be an umbrella topic such as 'Being Me In My World' that is encouraging the learner to identify, and celebrate, what makes them who they are, but we will also explore many sub-topics such as:

- Mindfulness
- Anger Management
- Zones of Regulation
- Neuropsychology/ Memory
- Emotional resilience

Students' forming and maintaining relationships in Year 9 has been an area highlighted by the Head of Schools and so this academic year all Year 9 students have had social skills lessons, which are supported by the school's play therapists. These sessions are to encourage students to develop their social skills and form positive relationships. These lessons are focused around playing board games, but also encourage students to develop empathy, turn-taking and problem-solving skills, which will help our students to thrive in the world outside of school.

Safeguarding and the Curriculum

The Head of Care and Safeguarding liaises with the Head of Curriculum and Head of Personal Development to ensure that issues of race, diversity, prejudice and equality are discussed, explored in all lessons and mapped across the curriculum. These will ensure that students are able to explore their ideas and voice their opinions on these topics. Students will also complete Votes for School during personal development lessons which gives students the chance to speak out on issues that matter to them, improving oracy, confidence and critical thinking

and covering Prevent, British Values and the Spiritual, Moral, Social, Cultural (SMSC) curriculum.

KS4 Options/ Exam Results

Our Teaching & Learning offer continues to be a strength of the school, with a rich and diverse curriculum offering. In the academic year September 2023 to July 2024, 45 students gained at least one qualification, across 23 different qualifications – including GCSEs, BTECs, NCFEs and Functional Skills qualifications. In GCSE Science, 79% achieved a grade 4 or above; in GCSE English Language this was 27% and in GCSE Maths 38% achieved this result. BTEC Level One Beauty qualification was introduced, and all students obtained a pass. In the NCFE Level 1 Certificate Performance Skills all 7 students entered successfully passed. In GCSE Art and Design 83% of students achieved a grade 4 or above; in GCSE History 80% of students achieved a grade 4 or above; in GCSE Textiles, Psychology, Statistics, Citizenship and Business Studies, 100% of students achieved a grade 4 or above. All 10 NCFE/ BTEC qualifications achieved 100% pass and above.

Last year we introduced the LEAP curriculum (Learning, employability and progression) for the 6th Form students who benefit from a practical, individualised coursework-based curriculum with two students achieving the L1 Extended certificate and one student achieving a L1 Award. This not only enables them to achieve a qualification, it also gives them an additional year at West Heath to build their confidence and social and emotional skills and alongside developing their skills for learning and employability and providing a springboard for them to progress to a college, internship or apprenticeship placement. This provision acts as a safety net to ensure that all students have a safe place if they are not ready either academically or socially to progress to the next stage of their education.

The school continues to offer broad range of options within the curriculum, in addition to core subjects as follows:

Subject	Qualification Type
Art & Design	GCSE
Business Studies	GCSE
Catering	NCFE
Duke of Edinburgh Award	Award
English Literature	GCSE
Forest School	LASER Award
Hair and Beauty	BTEC
History	GCSE
ICT	NCFE
Music Performance	NCFE
Music Technology	NCFE
Performing Arts	BTEC
Physical Education	NCFE
Statistics	Edexcel
Textiles	GCSE

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4. Residential Provision

Review of West Heath School's Welfare Provision (st.3.2, National Minimum Standards - NMS)

The 'Statement of Purpose' (SOP) is still relevant and describes how our residential provision promotes student welfare. The residential provision is evaluated at least annually within our whole school SEF process. The SEF process includes an evaluation of these NMS and was evaluated before and during our annual business planning. In addition to this, our provision and safeguarding processes continue to be subject to scrutiny from an Independent St.3 Visitor and Trustees (Student Services Committee - Chairperson).

The staffing arrangements set out in the SOP are fit for purpose and have been effective in providing high quality care and support. The adjustment in our staffing and pay structures within the care department has proved to be effective in terms of retaining and recruiting care staff, which historically has been problematic.

Inspection judgements outlined within the following section continue to be strong.

In the 2023/2024 academic year, all bar one of our care staff held a recognised L3 Child Care qualification. A newer member of staff has been enrolled onto the L3 programme.

5. Ofsted

Educational Provision

The overall inspection judgements May 2022 were:

• The quality of education - Outstanding
• Behaviour and attitudes - Outstanding
• Personal development - Outstanding
• Leadership and management - Outstanding
• Sixth-Form provision - Outstanding

Residential Provision

West Heath residential provision was last inspected on 23rd to 25th January 2024

The overall inspection judgements January 2024 were:

• Overall experiences and progress of children and young people- Outstanding
• How well children and young people are helped and protected - Outstanding
• The effectiveness of leaders and managers - Outstanding

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6. Report on 2023/24 Planned Actions

The following summarises progress with last year's planned actions.

• Effectively implement a new Senior Management Structure

In May 2021, a new Senior Management structure was voted in place, by our Board of Trustees to meet the Ofsted criteria, following advice from our School Improvement Partner and our Behaviour Consultant. A clear chain of command now flows down from the Principal, who sits at the top of the pyramid, line managing the Deputy Principal, (a role which commenced in September 2022) and the Head of Finance. Consequently, decisions are taken more efficiently with one Senior Management Team. There is collaborative cohesion in the structure and it maintains education at the forefront of our purpose.

The academic year 2023/2024 saw the arrival of a new Head of Safeguarding and Care who started their role in September 2023. In January 2024 the SMT welcomed the new Head of HEART and Therapy, a clinical psychologist, following the retirement of the outgoing post holder. Finally, in July 2024 the Principal and Trustees interviewed for the Head of Finance role and the new incumbent took up the post in August 2024.

• To continue to support staff to achieve QTS/PGCEIQTLS status

Developing teachers along with supporting associate teachers to qualify continues to be a significant strength and feature of the school. Trustees continue to direct funding to ensure teachers can develop in their practice and gain formal qualifications – QTS/QTLS/ECT. This of course is connected to our students experiencing high quality teaching.

During 2023/24:

1 Staff Member is currently working on their QTS qualification
1 Staff Member completed their QTS qualification
3 Staff Members are currently working on their ECT qualification
3 Staff Members completed their ECT qualification
1 Staff Member is currently working on their QTLS qualification

•To continue to provide training, advice and support to fellow professionals working in the field of SEND 2023/2024

Achieved. Within the context of available resources, we have continued to provide training and support to a range of fellow professionals who, like us, are committed to the success of children and young people with SEND. While the past year has been challenging, with severe staffing issues meaning that schools have found it very difficult to release people for training, important work has still been done.

What follows are examples of what has been provided over the course of 2023-2024;

- A two-day Mental Health First Aid training course
- A 1-day Youth Mental Health First Aid training course
- 1:1 Coaching for 5 SENCOs from the Sevenoaks Partnership of local primary schools
- An in-school workshop on “Compassionate Challenge”
- An online workshop on “Trauma, Behaviour and the Brain”
- 1-day Level 1 Intermediate Training: Respecting Biology
- 2-day Level 1 Rebound Training
- 10-day Accipio Management Training
- NPQH training for the Deputy Principal
- NPQLTD training for Middle Leaders
- NPQSL training for Middle Leaders
- NPQLL training for 1 member of staff
- NPQLT training for 2 members of staff

Feedback from participants has been overwhelmingly positive. They are grateful, not only for the provision itself, but more particularly for its quality.

The development and sustaining of our outreach work, as reported, will be a strategic priority over the next 5 years.

• Provide 23-30 higher needs placements

Achieved. By July 2024, 35 students with ‘higher needs’ were placed during 2023/2024 in our HEART provision, 7 of whom were weekly boarders (6 funded HEART students and 1 bursary HEART student). HEART caters for students with significant mental health difficulties. Each student has their own timetable and irrespective of the challenges and barriers they face, every learner has achieved to the best of their ability, with progress made academically, socially or emotionally. We continue to have very healthy referrals for this part of the school. This extraordinarily successful provision in July 2024, has seen 14 students being able to graduate from HEART and continue their studies as independent students in mainstream provisions. This is such a testament to the quality of the provision as well as to the personal growth and resilience of the HEART learners.

• To open a year 6 class

Achieved. During 2023/2024 our Year 5/Year 6 provision has continued to thrive. West Heath Juniors supported a total of 6 learners throughout the academic year. Most subjects are being taught in this dedicated space. Subject specialists for art and music are visiting weekly and PE has been taught at the PE facility. Our Junior learners are continuing to benefit enormously from the Forest School provision, which allows them to engage with the healing and stimulating properties of nature. Our primary students have welcomed the addition of 2 guinea pigs at West Heath Juniors and this has supported them to develop their emotional skills like empathy and their social skills. Extra-curricular activities are embedded into the Juniors curriculum and the polytunnel is a big part of their enrichment afternoons.

• Achieve a 4.5% surplus

Achieved. The school achieved a surplus of £935k (8.27% of the school's income including restricted grants), compared to the target 4.85%.

• SMT & Trustees to continue to implement the 5-year Strategic Priority Plan

Achieved. Our strategic priorities are outlined on the following pages and feedback has been provided as to progress made.

7. Review of Planned Actions

• Implement Year 4 of the 5-year strategic plan (Strategic Priorities)

• Allocate capital to complete the renovation and refurbishment of the school swimming pool – Monies have been set aside for this project, and it started in Spring 2021, as planned. The Swimming Pool project was completed in April 2022. - Completed

• Review the expansion and development of the Key Stage 2 provision – Key Stage 2 has continued to develop in its own stand alone, bespoke provision on the edge of the school site and the new environment and the nurturing support of our KS2 staff, has allowed our younger learners to make progress and flourish – Completed

• Implement strategy to improve residential placements in short and mid-term – Despite the best efforts of the team and our 'Outstanding' Residential Care provision offer, we have observed a steady decline of prospective student consultations requiring weekly Residential Care. The difficult financial climate has meant that the Local Authorities are very reluctant to commission weekly boarding. This is an area in SEND spending that has seen a real decrease in interest. By May 2024, 38 Local Authorities were placed within Safety Valve agreements. This has affected their allocation of funds for their SEND learners. We received 46 applications for weekly residential places, compared to 61 applicants in 2022/2023 and 63 in 2021/2022.West Heath is working closely with our local authority stakeholders to respond to the current needs of students who require a boarding provision. The cohort of our residential provision has evolved to reflect the changing needs of our students. There is a balance of Main School and HEART students that are accessing the 'home from home' provision 4 nights per week.

Strategic priorities and charitable objectives

Introduction

Our strategic priorities for the school and the charity as a whole, will be the pivotal focus for our development over the next 3 years. The priorities are designed to even more successfully realise our charitable objectives, vision and mission.

The previous Principal, Mr. James Nunns had deliberately kept the number of strategic priorities (SP) relatively low. This is about making sure time is given to identified priorities properly, not overburdening staff and ensuring SPs compliment rather than detract from our primary focus. We work in a busy and complex environment. It is vital we do not take our eye off our core responsibility - our students and connected to this looking after our staff who support them and the operations of the school. Reflecting on our 2015-18 strategic priorities a lot has been achieved, with the school continuing the development of its provision for our students, who continue to make such encouraging progress.

Predominantly the focus for improvement was developing our teaching and therapeutic offer, with significant investment in recruiting skilled professionals who have joined the team to work with our students. We continued to work hard (and will continue to do so!) to ensure that our therapeutic and pastoral support, compliments and is in balance with our focus on student progress and achievement. The appointment of a Personal Development Lead has seen this key area being embedded across the curriculum and there has been a focus on activities that embrace British values, democracy, rule of law and our responsibilities as active citizens. We have also championed and celebrated Neurodiversity in our school community and beyond.

In June 2023, our onsite 6th Form provision, situated at Gate Lodge, launched as a self-contained space for our Sixth Formers. This new learning environment dedicated to our Sixth Form students will provide the ideal surroundings, to develop the students' academic and preparation for life skills, in a nurturing and independent setting, as befitting the senior learners within our school community. The Laser curriculum has been added as an additional curriculum pathway for our students. This is an area of the School which is thriving. Our 6th Form Team support our students both onsite and at their college placements. Students are very motivated to achieve and this environment particularly develops their independence skills and prepares them for their future. It is a very aspirational setting and it provides further cultural capital opportunities for our learners, with excellent outcomes for the individuals. Our very experienced and caring staff have a formative influence on the academic, social and emotional development of our young people.

The Boarding Students' satisfaction survey was completed in July 2024, it has to be acknowledged there was a lower uptake in participating in feedback compared to the previous year. Due to the late release of the form being sent out and teething problems with students accessing the form we only received 5 out of a possible 14 responses which was a disappointing result.

Staff, activities and living away from home are identified as areas that students most enjoy about boarding. Helping to improve coping skills and encouragement to try new things have been highlighted as a positive. Students also reported that boarding has helped most with independence, shopping and budgeting skills. 80% of children overall enjoy being in boarding, the areas of change requested were 'bigger beds' and 'more acitivites onsite'. A theme of discontent was the lack of access to Wi-Fi, which is under review.

It has been decided that surveys will be undertaken 3 times per year going forward, to provide ample opportunities for all students' opinions and feedback to be heard. Boarders will also be provided with an extended timeframe to respond to encourage a higher response rate.

Within the SEND and AP Green Paper and subsequent Improvement Plan, the Department of Education noted that it wished to hold discussions around the relationship between the state and Independent Special Schools (ISS). The Improvement Plan stated that the Department of Education would:
'Re-examine the state's relationship with ISS to set out comparable expectations for all state-funded specialist providers'.

The National Association of Special Schools, (NASS) continues to be in discussions with the Department of Education and contributes to the dialogue with its specialist professional knowledge of the sector.

West Heath School has taken part in Ofsted's Big Listen consultation, through NASS, whereby Ofsted has sought to reset its relationship with our sector, whilst continuing to raise standards for children and learners. Following the general election and the change of government in May 2024, both the SEND Improvement Plan

and the SEND Change Programme remain in place.

Although there is a continuing rise in placements in independent and non-maintained schools, the pressures on local authorities and mainstream schools continue to have an impact. The Leneham Review (Good intentions, good enough? 2017) and our association 'National Association for Independent and Non-Maintained Special Schools (NASS) are advocates of independent schools needing to share their expertise more as part of the sector. Along with continuing to develop our student focused provision, responding to this agenda is essential and aligns perfectly with our charitable objectives.

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West Heath School celebrated its 25th Anniversary as a charity and a school in September 2023. 25 years after its inauguration as a specialist provision, West Heath School continues to develop and grow, whilst ensuring the highest standards of teaching and care are at the forefront of staff practice together with exceptional outcomes for its students.

The Institute for Fiscal Studies Report in 2024 recorded that EHCP's had risen by 71%, (180,000) between 2018 and 2024. West Heath has seen a dramatic increase in Tribunals. Following the General Election on the 4th July 2024, the new government indicated that they will be promoting 'Inclusion' for SEND learners.

A key area for development for West Heath going forward, from September 2024, is to develop into a Therapeutic Community and to receive accreditation from the Royal College of Psychiatrists. This journey will ensure the strategic development of the School and becoming a Therapeutic Community will give us a USP and distinguish us from other SEND provisions. Our partner in this journey will be the Mulberry Bush, a well-established organisation and Therapeutic Community. Our collaboration will enable West Heath to adopt a sustainable Therapeutic Community approach across our charity within a 3 to 5 year period. On the 24th June 2024, the Principal together with other members of SMT, attended the Community of Communities Annual Forum at the Royal College of Psychiatrists, in London. The day was enlightening, and we had the opportunity to see the workings of other therapeutic communities, including 3 schools.

Charitable objectives

All of the Strategic Priorities have been written in line with our charitable objectives (CO).

The Charity's Objectives are Specifically Restricted to the Following

a) To provide education for children and young people, and in particular those whose mainstream education has broken down because of trauma or other reasons. Children who need expert help to develop their physical, mental, spiritual and moral capabilities so that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved.

b) To establish research into the education of children with special educational needs and to disseminate the results of such research.

c) To provide training for teachers and other professionals working in the field of education of children with special educational needs.

Strategic priorities

Establish an 'outreach service'

Rationale:

- This strategic priority directly connects with our charitable objectives (c). As part of this it is important to support mainstream schools to understand students with SEMH (training) and offer short term interventions that will help children to receive the support they need either in a mainstream or specialist setting. Both would help mainstream schools support students in their settings and would be a preventative intervention.

- Increased provision of Coaching for SENCOs as part of West Heath's Outreach offer.

- As part of the school's Outreach offer, the provision of a range of workshops for hubs within the Sevenoaks Partnership.

- Also, via Outreach, the development and delivery of a “Mindful Mentorship” series of workshops for the Inspiring Leadership Foundation.

- On the 6th June 2024, West Heath hosted a SENDCO Forum, where we shared the opportunities for training and outreach. Our Deputy Principal led the SENDCO’s on a School Tour and all the colleagues were impressed with the West Heath provision and support for our mainstream Primary Schools. Our Lead Teacher in Juniors and our Head of English delivered training to 2 other local Primary Schools in July 2024, which was very well received.

While direct interventions as described above, work has continued on the Outreach website, ensuring that there is a direct link to it from the main school website. Additional materials in the form of videos have also been added, providing support, guidance and encouragement in relation to a variety of topics. It is to be hoped that in the year ahead, there will be an opportunity not only to continue to develop the depth and scope of support available via the website, but to begin building back the direct provision that has been so negatively affected by the events of the last two years.

Establish a full staff supervision model

Rationale:

- We need a more consistent framework to look after/supervise our staff, who have to deal with highly complex and challenged students.
- We have an embedded supervision model in care and therapy, it is a logical step to introduce a supervision model across the whole school.

While it is clear that we need a more consistent framework to look after/supervise our staff, who, every day, deal with highly complex and challenged students, the challenges of recent years have impacted on our capacity to achieve this objective. Staffing and structural changes in leadership, along with the long-term consequences of Covid, have each contributed to the current situation.

Though elements of supervisory practice are evident in some areas of school, we are however, committed to making the implementation of a coherent, consistent, and effective structure a priority in the coming year. This will entail an initial developmental period, followed by a planned and structured implementation phase. Whatever programme we decide upon will then be monitored, reviewed and refined on an ongoing basis. However, for the first time at West Heath School, all members of the SMT have all received external reflective supervision. This has had a beneficial impact on the well being of the team and their ability to discharge their responsibilities and to lead on the school development.

From January 2024 onwards, our new Head of HEART and Therapy and Clinical Psychologist has provided reflective supervision to two groups of staff, namely our Residential staff and our Juniors staff. Both areas of the School have appreciated this time, as it allows for professional discussions, reflections and opportunities to continually evolve as practitioners, as we seek to continually improve our practice.

Gain attachment aware and trauma informed status

Rationale:

- We have agreed this approach is most suited to the SEND we have in our student cohort.

- The link between adverse childhood experiences (such as neglect, abuse or parent mental health difficulties), developmental trauma and poorer outcomes for children in relation to education, mental and physical health is increasingly well documented.

- The Trauma-Informed Schools Programme brings together the latest thinking and research from neuroscience and psychology.

- It offers staff the opportunity to deepen their understanding of the impact of developmental trauma.

- It will support staff to work in a trauma-informed school, where children can feel safe, make progress and thrive.

- Staff will have access to the latest research in developmental trauma by exploring the impact on the student's sensory system, attachment security, emotional and behavioural regulation, thinking skills, whilst considering the implications for our school.

- The SLT will plan for a whole school approach to becoming trauma-informed, looking at relational and practical approaches, relationships, staff wellbeing, curriculum planning and behaviour through the lens of developmental trauma.

- Due to the impact of the Covid pandemic and the three national lockdowns, this training commenced in September 2021. This Attachment Aware and Trauma Informed training has transformed the reflective practice of our staff and provides the most effective strategies to support our young people and help them to engage with their education. This training is based on the latest neuroscience developments, which have proven to be effective in addressing adverse childhood experiences. Key staff across the pastoral and curriculum areas of the school have obtained the ‘Strategic Lead in Attachment Aware and Trauma Informed Practice.’ Each of them carried out projects on specific learners and shared their knowledge and learning with the rest of the members of their teams. This cohesive approach has impacted positively in the nuanced way that our students are being supported across the school.

- During the academic year 2023/2024 our staff continued to embrace Attachment Aware and Trauma Informed learning and received a 1-day Intermediate Level 1: Respecting Biology Training from an external provider.

Our staff training continues to be multi-faceted and high calibre. One of our trainers, has continued their delivery of a range of effective and well-received services. Key elements of the provision have included the following;

- The introduction of the new, accredited West Heath Certificate in “Facilitating Growth and Resilience in Ourselves and Others”.
- Continued delivery of Mental Health First Aid courses for West Heath staff
- Continued 1:1 Coaching opportunities for West Heath Staff, with an additional 5 days provision added, compared to 2022/2023.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report including the Strategic Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charity 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 Group and the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

Auditors

The auditors, Haslers, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 23 May 2025 and signed on their behalf by:

P L Knutton
Chair

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WEST HEATH 2000

Opinion

We have audited the financial statements of West Heath 2000 (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 August 2024 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 August 2024 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WEST HEATH 2000 (CONTINUED)

Responsibilities of trustees

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

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

Auditors' responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:
Based on our understanding of the legal and regulatory frameworks that are applicable to the entity we have considered those that have a direct and indirect material impact on the financial statements and operations of the company. These include but are not limited to the Charities Act 2011, GDPR, and Employment and Health & Safety legislation.

We obtained an understanding of how the company are complying with those legal and regulatory frameworks by making inquiries to the management. We corroborated our inquiries through our review of documentation generated and assessing the extent of compliance with the relevant laws and regulations.

We discussed among the audit engagement team regarding the opportunities and incentives, including management override of controls, that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

As a result of performing the above, we identified the greatest potential for material misstatements due to fraud are in the following areas, and our specific procedures performed to address these are described below:

The risk of management override of controls is the area where the financial statements were most susceptible to material misstatement due to fraud. In addition, the key principal risks related to the existence of inappropriate journal entries to impact the profit for the year and management bias in accounting estimates.

Procedures performed to address these were as follows:

- Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud, including known or suspected instances of non-compliance with laws and regulations, and fraud;

- Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;

- Challenging assumptions and judgements made by management in its significant accounting estimates;

- Identifying and testing journal entries, in particular any unusual journal entries posted around the year-end and journal entries posted by infrequent system users; and

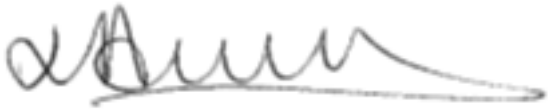
- Ensuring that funds have been stated correctly and no misappropriation has occurred.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charitable company'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 charitable company'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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Laura Ambrose (Senior Statutory Auditor)
for and on behalf of
Haslers
Chartered Accountants
Statutory Auditor
Old Station Road
Loughton
Essex
IG10 4PL

23 May 2025

WEST HEATH 2000

(A Company Limited by Guarantee)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 AUGUST 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Income from:					
Donations and legacies	3	**438,124**	**-**	**438,124**	*409,260*
Charitable activities	4	**-**	**10,697,957**	**10,697,957**	*9,448,322*
Other trading activities	5	**-**	**194,799**	**194,799**	*166,393*
Investments	6	**-**	**119,861**	**119,861**	*71,453*
Other income	7	**-**	**-**	**-**	*9,756*
Total income		**438,124**	**11,012,617**	**11,450,741**	*10,105,184*
Expenditure on:					
Raising funds		**-**	**1,183**	**1,183**	*-*
Charitable activities		**546,240**	**9,986,175**	**10,532,415**	*8,998,881*
Total expenditure		**546,240**	**9,987,358**	**10,533,598**	*8,998,881*
Net (expenditure)/income		**(108,116)**	**1,025,259**	**917,143**	*1,106,303*
Transfers between funds	19	**62,390**	**(62,390)**	**-**	*-*
Net movement in funds		**(45,726)**	**962,869**	**917,143**	*1,106,303*
Reconciliation of funds:					
Total funds brought forward		**260,182**	**8,452,433**	**8,712,615**	*7,606,312*
Net movement in funds		**(45,726)**	**962,869**	**917,143**	*1,106,303*
Total funds carried forward		**214,456**	**9,415,302**	**9,629,758**	*8,712,615*

WEST HEATH 2000

(A Company Limited by Guarantee)
REGISTERED NUMBER: 03571239

CONSOLIDATED BALANCE SHEET
AS AT 31 AUGUST 2024

	Note		2024 £		*2023 £*
Fixed assets					
Tangible assets	12		**3,494,521**		*3,228,214*
			3,494,521		*3,228,214*
Current assets					
Stocks	14	**6,224**		*8,753*	
Debtors	15	**2,479,656**		*2,779,972*	
Cash at bank and in hand		**7,398,405**		*6,669,446*	
		9,884,285		*9,458,171*	
Creditors: amounts falling due within one year	16	**(3,601,049)**		*(3,825,770)*	
Net current assets			**6,283,236**		*5,632,401*
Total assets less current liabilities			**9,777,757**		*8,860,615*
Provisions for liabilities	18		**(148,000)**		*(148,000)*
Total net assets			**9,629,757**		*8,712,615*
Charity funds					
Restricted funds	19		**214,456**		*260,182*
Unrestricted funds	19		**9,415,301**		*8,452,433*
Total funds			**9,629,757**		*8,712,615*

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 23 May 2025 and signed on their behalf by:

P L Knutton

The notes on pages 36 to 58 form part of these financial statements.

WEST HEATH 2000

(A Company Limited by Guarantee)
REGISTERED NUMBER: 03571239

CHARITY BALANCE SHEET
AS AT 31 AUGUST 2024

	Note		2024 £		*2023 £*
Fixed assets					
Tangible assets	12		**3,494,521**		*3,228,214*
Investments	13		**100**		*100*
			3,494,621		*3,228,314*
Current assets					
Stocks	14	**3,220**		*5,121*	
Debtors	15	**2,571,426**		*2,863,228*	
Cash at bank and in hand		**7,324,840**		*6,577,802*	
		9,899,486		*9,446,151*	
Creditors: amounts falling due within one year	16	**(3,599,421)**		*(3,822,500)*	
Net current assets			**6,300,065**		*5,623,651*
Total assets less current liabilities			**9,794,686**		*8,851,965*
Provisions for liabilities			**(148,000)**		*(148,000)*
Total net assets			**9,646,686**		*8,703,965*
Charity funds					
Restricted funds	19		**214,356**		*260,182*
Unrestricted funds	19		**9,432,330**		*8,443,783*
Total funds			**9,646,686**		*8,703,965*

CHARITY BALANCE SHEET (CONTINUED)
AS AT 31 AUGUST 2024

The Charity's net movement in funds for the year was £942,721 *(2023 - £1,115,711)*.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 23 May 2025 and signed on their behalf by:

P L Knutton

The notes on pages 36 to 58 form part of these financial statements.

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2024

	2024 £	*2023* *£*
Cash flows from operating activities		
Net cash used in operating activities	**1,262,912**	*2,228,827*
Cash flows from investing activities		
Dividends, interests and rents from investments	**119,861**	*71,453*
Purchase of tangible fixed assets	**(653,814)**	*(145,870)*
Net cash used in investing activities	**(533,953)**	**(74,417)**
Cash flows from financing activities		
Net cash provided by financing activities	**-**	**-**
Change in cash and cash equivalents in the year	**728,959**	**2,154,410**
Cash and cash equivalents at the beginning of the year	**6,669,446**	*4,515,036*
Cash and cash equivalents at the end of the year	**7,398,405**	*6,669,446*

The notes on pages 36 to 58 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1. General information

West Heath 2000 is a charitable organisation, registered in England and Wales, with a charity number of 1069677. The registered address is West Heath 2000, Ashgrove Road, Sevenoaks, TN13 1SR.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

West Heath 2000 meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of Financial Activities in these financial statements.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

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

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2. Accounting policies (continued)

2.4 Interest receivable

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

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- Not depreciated
Leasehold improvements	- 5 - 20 years
Motor vehicles	- 4 years
Fixtures and fittings	- 3 years

2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as ‘Gains/(Losses) on investments’ in the Consolidated Statement of Financial Activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.7 Stocks and work in progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2.8 Debtors

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

2.9 Cash at bank and in hand

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

2. Accounting policies (continued)

2.10 Liabilities

Liabilities and provisions are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activities as a finance cost.

2.11 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

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

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Donations	438,124	-	**438,124**	*409,260*
Total 2023	*389,010*	*20,250*	*409,260*	

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
School fees	10,697,957	**10,697,957**	*9,448,322*
Total 2023	*9,448,322*	*9,448,322*	

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Lettings & other school income	125,651	**125,651**	*72,180*
West Heath Centre income	69,148	**69,148**	*94,213*
	194,799	**194,799**	*166,393*
Total 2023	*166,393*	*166,393*	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Bank interest	119,861	**119,861**	*71,453*
Total 2023	*71,453*	*71,453*	

7. Other incoming resources

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Other income	-	**-**	*9,756*
Total 2023	*9,756*	*9,756*	

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	*Total funds 2023 £*
Educational operations	7,267,510	3,187,034	**10,454,544**	*8,910,585*
Event costs	59,785	18,086	**77,871**	*88,296*
	7,327,295	3,205,120	**10,532,415**	*8,998,881*
Total 2023	*6,170,068*	*2,828,813*	*8,998,881*	

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Educational operations 2024 £	Events 2024 £	Total funds 2024 £	*Total funds 2023 £*
Staff costs	6,594,550	6,497	**6,601,047**	*5,694,245*
Educational supplies	522,404	-	**522,404**	*214,224*
Staff training	115,534	-	**115,534**	*66,186*
Courses and training fees	35,022	-	**35,022**	*149,680*
Event Costs	-	53,288	**53,288**	*45,733*
	7,267,510	59,785	**7,327,295**	*6,170,068*
Total 2023	*6,110,180*	*59,889*	*6,170,068*	

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Educational operations 2024 £	Events 2024 £	Total funds 2024 £	*Total funds 2023 £*
Staff costs	153,682	6,201	**159,883**	*140,783*
Depreciation	387,507	-	**387,507**	*432,830*
Agency staff	157,010	-	**157,010**	*74,462*
IT expenses	45,471	-	**45,471**	*53,700*
Vehicle costs	1,604	-	**1,604**	*100*
Rent & rates	760,227	-	**760,227**	*448,207*
Travel costs	192,874	139	**193,013**	*152,581*
Cleaning costs	242,543	870	**243,413**	*221,203*
Printing, postage and telephone	35,286	-	**35,286**	*30,101*
Marketing	18,687	8,442	**27,129**	*41,095*
Repairs & maintenance	454,703	-	**454,703**	*490,343*
Catering	251,243	-	**251,243**	*231,103*
Insurance	158,256	-	**158,256**	*194,941*
Legal & Professional	120,900	2,438	**123,338**	*155,592*
General expenses	12,443	-	**12,443**	*6,314*
Subscriptions	62,221	-	**62,221**	*49,471*
School trips	65,150	-	**65,150**	*64,392*
Bank charges	2,895	980	**3,875**	*4,598*
Bad debts	-	(1,250)	**(1,250)**	*(7,348)*
Recruitment costs	64,332	-	**64,332**	*43,188*
Wedding furnishings	-	266	**266**	*1,157*
	3,187,034	18,086	**3,205,120**	*2,828,813*
Total 2023	*2,800,406*	*28,407*	*2,828,813*	

9. Auditors' remuneration

	2024 £	2023 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	**21,420**	*20,600*
Fees payable to the Charity's auditor in respect of:		
All taxation advisory services not included above	**520**	*500*
All non-audit services not included above	**1,430**	*1,375*

10. Staff costs

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Wages and salaries	**5,470,253**	*4,759,023*	**5,458,650**	*4,740,107*
Social security costs	**508,601**	*434,750*	**507,845**	*433,741*
Contribution to defined contribution pension schemes	**782,338**	*641,255*	**781,737**	*640,352*
	6,761,192	*5,835,028*	**6,748,232**	*5,814,200*

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

	Group 2024 No.	Group 2023 No.
Direct charitable	**122**	*127*
Administration and support	**51**	*50*
Subsidiary company	**1**	*1*
	174	*178*

10. Staff costs (continued)

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

	Group 2024 No.	*Group 2023 No.*
In the band £60,001 - £70,000	**1**	*2*
In the band £70,001 - £80,000	**2**	*1*
In the band £80,001 - £90,000	**-**	*1*
In the band £90,001 - £100,000	**1**	-

The school considers the Principal and the Senior Leadership Team as their key management personnel. The total cost of the key management personnel including employers national insurance contributions amounted to £344,912 (2023: £295,566).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2023 - £NIL)*.

During the year ended 31 August 2024, expenses totalling £2,222 were reimbursed or paid directly to 5 Trustees *(2023 - £1,328 to 6 Trustees)*.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

12. Tangible fixed assets

Group and Charity

	Leasehold improvements £	Freehold property £	Motor vehicles £	Equipment and furniture £	Total £
Cost or valuation					
At 1 September 2023	**6,167,457**	**-**	**311,618**	**499,516**	**6,978,591**
Additions	**490,538**	**34,450**	**26,340**	**102,485**	**653,813**
Disposals	**(319,927)**	**-**	**-**	**-**	**(319,927)**
At 31 August 2024	**6,338,068**	**34,450**	**337,958**	**602,001**	**7,312,477**
Depreciation					
At 1 September 2023	**3,113,881**	**-**	**241,496**	**395,000**	**3,750,377**
Charge for the year	**281,505**	**-**	**27,303**	**78,698**	**387,506**
On disposals	**(319,927)**	**-**	**-**	**-**	**(319,927)**
At 31 August 2024	**3,075,459**	**-**	**268,799**	**473,698**	**3,817,956**
Net book value					
At 31 August 2024	**3,262,609**	**34,450**	**69,159**	**128,303**	**3,494,521**
At 31 August 2023	*3,053,576*	*-*	*70,122*	*104,516*	*3,228,214*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

13. Fixed asset investments

Charity	Investments in subsidiary companies £
Cost or valuation	
At 1 September 2023	**100**
At 31 August 2024	**100**
Net book value	
At 31 August 2024	**100**
At 31 August 2023	*100*

Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

Name	Company number	Registered office or principal place of business	Class of shares	Holding
West Heath Centre Limited	05355486	West Heath School, Ashgrove Road, Kent, TN13 1SR	Ordinary	100%

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/(Loss) / Surplus/ (Deficit) for the year £	Net assets £
West Heath Centre Limited	**69,148**	**(79,055)**	**(9,907)**	**(16,829)**

14. Stocks

	Group 2024 £	*Group 2023 £*	Charity 2024 £	*Charity 2023 £*
Catering Stocks	**6,224**	*8,753*	**3,220**	*5,121*

15. Debtors

	Group 2024 £	*Group 2023 £*	Charity 2024 £	*Charity 2023 £*
Due after more than one year				
Prepayments and accrued income	**3,580**	*6,906*	**3,580**	*6,906*
	3,580	*6,906*	**3,580**	*6,906*
Due within one year				
Trade debtors	**2,367,458**	*2,675,825*	**2,367,458**	*2,674,956*
Amounts owed by group undertakings	**-**	*-*	**91,769**	*84,125*
Other debtors	**28,121**	*9,784*	**28,121**	*9,784*
Prepayments and accrued income	**80,498**	*87,457*	**80,498**	*87,457*
	2,479,657	*2,779,972*	**2,571,426**	*2,863,228*

16. Creditors: Amounts falling due within one year

	Group 2024 £	*Group 2023 £*	Charity 2024 £	*Charity 2023 £*
Trade creditors	**124,439**	*78,775*	**124,439**	*78,670*
Other taxation and social security	**112,915**	*106,946*	**112,847**	*105,281*
Other creditors	**120,445**	*47,764*	**120,445**	*47,764*
Accruals and deferred income	**3,243,250**	*3,592,285*	**3,241,690**	*3,590,785*
	3,601,049	*3,825,770*	**3,599,421**	*3,822,500*

. Deferred income

	Group 2024 £	*Group 2023 £*	Charity 2024 £	*Charity 2023 £*
Deferred income at 1 September	**3,467,048**	-	**3,467,048**	-
Resources deferred during the year	**2,789,289**	*3,467,048*	**2,789,389**	*3,467,048*
Amounts released from previous periods	**(3,467,048)**	-	**(3,467,048)**	-
	2,789,289	*3,467,048*	**2,789,389**	*3,467,048*

Deferred income for the charity relates to fee income for the Autumn 24/25 term which is invoiced in advance. Deferred income for the group includes wedding income for deposits paid for future dated weddings.

17. Financial instruments

	Group 2024 £	*Group 2023 £*	Charity 2024 £	*Charity 2023 £*
Financial assets				
Financial assets measured at fair value through income and expenditure	**7,398,405**	*6,669,446*	**7,324,840**	*6,577,802*

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

18. Provisions

Group and Charity

	Other provision £
At 1 September 2023	**148,000**
	148,000

The charitable company recognised a provision in respect of unpaid employers and teacher contributions to the Teachers' Pension Scheme. The provision has been estimated based on published contribution rates for the past 5 years but may be subject to change following submission of the information to Teachers Pensions.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

19. Statement of funds

Statement of funds - current year

	Balance at 1 September 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2024 £
Unrestricted funds					
Designated funds					
Capital projects and cyclical maintenance	**497,000**	**-**	**(30,500)**	**-**	**466,500**
Fixed Assets (less restricted funds)	**2,985,013**	**-**	**(358,133)**	**-**	**2,626,880**
Operational reserve fund	**1,600,000**	**-**	**-**	**-**	**1,600,000**
Bursary Fund	**236,234**	**82,284**	**(38,913)**	**-**	**279,605**
New School Hall	**3,000,000**	**-**	**-**	**-**	**3,000,000**
	8,318,247	**82,284**	**(427,546)**	**-**	**7,972,985**
General funds					
Unrestricted funds	**134,186**	**10,930,333**	**(9,559,813)**	**(62,390)**	**1,442,316**
Total Unrestricted funds	**8,452,433**	**11,012,617**	**(9,987,359)**	**(62,390)**	**9,415,301**
Restricted funds					
ACF Lease - building and maintenance	**16,881**	**389,000**	**(471,742)**	**66,390**	**529**
Courtyard Fund	**227,592**	**-**	**(24,605)**	**-**	**202,987**
Camilla Nurse Fund	**100**	**45,124**	**(45,124)**	**-**	**100**
Variety	**15,609**	**-**	**(4,769)**	**-**	**10,840**
Land plot	**-**	**4,000**	**-**	**(4,000)**	**-**
	260,182	**438,124**	**(546,240)**	**62,390**	**214,456**
Total of funds	**8,712,615**	**11,450,741**	**(10,533,599)**	**-**	**9,629,757**

19. Statement of funds (continued)

Designated Funds

The Capital Projects and cyclical maintenance fund is to provide continued investment and maintenance of the assets of the Charity. The Priority one list has been drawn up by the finance committee to allocate this fund for the following 12 months of agreed capital expenditure.

The Fixed Assets fund represents the net book value of monies invested in fixed assets owned by the Charity. Any restricted funds held for amortisation have been deducted from the Fixed Assets total.

The Operational Reserve fund represents the value of cash to be kept aside to sustain the School through a period of restructure should the need arise.

The Bursary fund, established from fundraising activities, is used to supplement fees for students who are not fully funded by Local Authorities.

New School Hall Fund represents funds set aside for the urgent rebuilding of the school hall.

Restricted Funds

The ACF Lease - Buildings and Maintenance fund has been established for the receipt of rebated rent from the landlord and is expensed on the upkeep of the buildings and its grounds.

The Courtyard Fund is used to receive donations for the purchase of equipment for these specific areas.

The Outdoor Education fund is used to receipt fundraising donations to support students with payments for school residential trips.

The Beauty Room fund is a fund to receive donations from recipients of beauty treatments by the students as part of their studies to be used for the purchase of supplies and equipment in the Beauty Room.

Camilla Nurse fund is a fund to cover the cost of the school nurse.

The Variety fund is a fund to assist with the purchase of a new minibus.

The Land Plot fund is for the purchase of a specific plot of land.

19. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 September 2022 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 August 2023* £
Unrestricted funds					
Designated funds					
Capital projects and cyclical maintenance	*497,000*	*-*	*-*	*-*	*497,000*
Fixed Assets (less restricted funds)	*3,261,292*	*-*	*(403,023)*	*126,744*	*2,985,013*
Operational reserve fund	*1,500,000*	*-*	*-*	*100,000*	*1,600,000*
Bursary Fund	*249,515*	*67,769*	*(81,050)*	*-*	*236,234*
New School Hall	*-*	*-*	*-*	*3,000,000*	*3,000,000*
	5,507,807	*67,769*	*(484,073)*	*3,226,744*	*8,318,247*
General funds					
Unrestricted funds	*1,721,864*	*9,648,405*	*(8,009,339)*	*(3,226,744)*	*134,186*
Total Unrestricted funds	*7,229,671*	*9,716,174*	*(8,493,412)*	*-*	*8,452,433*
Restricted funds					
ACF Lease - building and maintenance	*103,533*	*350,000*	*(436,652)*	*-*	*16,881*
Courtyard Fund	*252,196*	*-*	*(24,604)*	*-*	*227,592*
Camilla Nurse Fund	*100*	*39,010*	*(39,010)*	*-*	*100*
Variety	*20,812*	*-*	*(5,203)*	*-*	*15,609*
	376,641	*389,010*	*(505,469)*	*-*	*260,182*
Total of funds	*7,606,312*	*10,105,184*	*(8,998,881)*	*-*	*8,712,615*

20. Summary of funds

Summary of funds - current year

	Balance at 1 September 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2024 £
Designated funds	**8,318,247**	**82,284**	**(427,546)**	**-**	**7,972,985**
General funds	**134,186**	**10,930,333**	**(9,559,813)**	**(62,390)**	**1,442,316**
Restricted funds	**260,182**	**438,124**	**(546,240)**	**62,390**	**214,456**
	8,712,615	**11,450,741**	**(10,533,599)**	**-**	**9,629,757**

Summary of funds - prior year

	Balance at 1 September 2022 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 August 2023 £*
Designated funds	*5,507,807*	*67,769*	*(484,073)*	*3,226,744*	*8,318,247*
General funds	*1,721,864*	*9,648,405*	*(8,009,339)*	*(3,226,744)*	*134,186*
Restricted funds	*376,641*	*389,010*	*(505,469)*	*-*	*260,182*
	7,606,312	*10,105,184*	*(8,998,881)*	*-*	*8,712,615*

21. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	198,153	3,296,368	**3,494,521**
Debtors due after more than one year	-	3,580	**3,580**
Current assets	16,303	9,864,402	**9,880,705**
Creditors due within one year	-	(3,601,049)	**(3,601,049)**
Provisions for liabilities and charges	-	(148,000)	**(148,000)**
Total	214,456	9,415,301	**9,629,757**

21. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Restricted funds 2023 £	*Unrestricted funds 2023* £	*Total funds 2023* £
Tangible fixed assets	*243,201*	*2,985,013*	*3,228,214*
Debtors due after more than one year	*-*	*6,906*	*6,906*
Current assets	*16,981*	*9,434,284*	*9,451,265*
Creditors due within one year	*-*	*(3,825,770)*	*(3,825,770)*
Provisions for liabilities and charges	*-*	*(148,000)*	*(148,000)*
Total	*260,182*	*8,452,433*	*8,712,615*

22. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2024 £	*Group 2023* £
Net income for the period (as per Statement of Financial Activities)	**917,143**	*1,106,303*
Adjustments for:		
Depreciation charges	**387,507**	*432,830*
Dividends, interests and rents from investments	**(119,861)**	*(71,453)*
Decrease/(increase) in stocks	**2,529**	*(947)*
Decrease/(increase) in debtors	**12,844**	*(2,638,187)*
Increase in creditors	**56,245**	*3,400,281*
Net cash provided by operating activities	**1,256,407**	*2,228,827*

23. Analysis of cash and cash equivalents

	Group 2024 £	*Group 2023 £*
Cash in hand	**7,398,405**	*6,669,446*
Total cash and cash equivalents	**7,398,405**	*6,669,446*

24. Analysis of changes in net debt

	At 1 September 2023 £	Cash flows £	At 31 August 2024 £
Cash at bank and in hand	**6,669,446**	**728,959**	**7,398,405**
	6,669,446	**728,959**	**7,398,405**

25. Capital commitments

	Group 2024 £	*Group 2023 £*	Charity 2024 £	*Charity 2023 £*
Contracted for but not provided in these financial statements				
Acquisition of tangible fixed assets	**128,496**	-	**128,496**	-

26. Pension commitments

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. The school participates in the scheme so membership is automatic for full-time teachers.

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

The Government Actuary, using normal actuarial principles, conducts a formal actuarial review of the TPS in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014 published by HM Treasury every 4 years. The aim of the review is to specify the level of future contributions. Actuarial scheme valuations are dependent on assumptions about the value of future costs, design of benefits and many other factors.

The 31 March 2016 TPS actuarial valuation results were implemented from 1 September 2019. The key elements of the valuation and subsequent consultation were:

• employer contribution rates set at 23.68% of pensionable pay (including a 0.08% administration levy)

• total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £218,100 million and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £196,100 million, giving a notional past service deficit of £22,000 million

• the SCAPE rate, set by HMT, is used to determine the notional investment return. The current SCAPE rate is 2.4% above the rate of CPI. assumed real rate of return is 2.4% in excess of prices and 2% in excess of earnings. The rate of real earnings growth is assumed to be 2.2%. The assumed nominal rate of return including earnings growth is 4.45%.

The latest actuarial TPS valuation results, as at 31 March 2020, were released in October 2023. The revised employer contribution rate, arising from this valuation, is due to be implemented from 1 April 2024. The new employer contribution rates have been set at 28.6% of pensionable pay from 1 April 2024 until 31 March 2027.

The employer's pension costs paid to TPS in the period amounted to £698,475 (2023: £442,370).

26. Pension commitments (continued)

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

Under the definitions set out in FRS 102, the TPS is 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.

At the year end the pension liability due to the TPS was £62,614 (2023: £Nil).

Defined Contribution Scheme

The Charity also operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independent administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £358,963 (2023 £198,642) Contributions totalling £29,825 (2023: £Nil) were payable to the fund at the balance sheet date and are included in creditors.

27. Operating lease commitments

At 31 August 2024 the Group and the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2024 £	*Group 2023 £*	**Charity 2024 £**	*Charity 2023 £*
Not later than 1 year	**392,886**	*350,000*	**392,886**	*350,000*
Later than 1 year and not later than 5 years	**1,559,886**	*1,400,000*	**1,559,886**	*1,400,000*
Later than 5 years	**32,287,000**	*29,400,000*	**32,287,000**	*29,400,000*
	34,239,772	*31,150,000*	**34,239,772**	*31,150,000*

Included in the commitments listed above are amounts payable under the lease with ACF Sevenoaks of £389,000 per annum. This same amount is then refunded under the terms of the lease as a restricted fund for the upkeep of the building. This lease was for 99 years and is due to expire in 2112.

28. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

29. Related party transactions

West Heath Centre Limited

West Heath Centre Limited has an intercompany account with West Heath 2000 which represents items settled via the school bank account and transferred to the Centre including a monthly salary re-charge and sales made through the school credit card facility. All profits made by West Heath Centre Limited are gifted to the school.

During the year the following transactions took place:

Recharges to West Heath Centre Limited - £5,967 (2023: £20,828)

Donation recieved from West Heath Centre Limited - £15,672 (2023: £25,081)

At the year end, £84,776 (2023: £84,125) was owed from West Heath Centre Limited and is included within debtors. These amounts were eliminated on consolidation.

30. Post balance sheet events

In the October 2024 Budget, the Government introduced VAT on school fees, which will be implemented from 1 January 2025.

WEST HEATH 2000

England & Wales - Charity number 1069677

Accounts

Registered number: 03571239
Charity number: 1069577

WEST HEATH 2000

(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

WEST HEATH 2000
(A Company Limited by Guarantee)

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WEST HEATH 2000

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2023

Trustees	P L Knutton, Chair J S Flanagan, Vice Chair R W T Apps D P Deeney M Heath M E A Housley W Keeping H M McClure R G Streatfeild
Company registered number	03571239
Charity registered number	1069577
Registered office	West Heath School Ashgrove Road Sevenoaks Kent TN13 1SR
Company secretary	N Marinov
Executive Leadersip Team	P Bohacek - Principal C McManigan - Deputy Principal N Marinov - Head of Finance
Independent auditors	Haslers Chartered Accountants Statutory Auditor Old Station Road Loughton Essex IG10 4PL
Bankers	HSBC 16 King Street Covent Garden London WC2E 8JF
Solicitors	Knocker & Foskett The Red House High Street Sevenoaks Kent TN13 1JL

CHAIR'S STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2023

The chair presents her statement for the year.

This has been a more settled year than last, although some of our students are still struggling mentally with the impact of the pandemic. However, through research and practical experience, our staff have now acquired a good understanding of these challenges and are better equipped to address them.

Our Senior Leadership Team continue to work together to align all areas of the Charity and we have a strong, committed and diverse Board of Trustees.

The Charity continues to develop and grow in response to changes in need, whilst also investing in capital projects that will improve our educational offer. The Second stage of our pricing strategy has now been implemented and student numbers have grown, finishing the year close to the maximum allowed for this site, with the Charity in a financially healthy position.

The increase in demand for our services seems likely to continue and it is therefore important that we start to plan ahead so that we can continue to deliver on our charitable objectives into the future, support more beneficiaries and offer staff opportunities to develop and progress.

With kind regards



P L Knutton (Chair of Trustees)
Date: 17 April 2024

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees present their Annual Report together with the Audited Financial Statements for the year ended 31 August 2023. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 1 January 2019.

Aims and objectives of the charity

a. Policies and objectives

The aims and objectives as set out in the Memorandum of Association are:

1. To provide education for children and young people and in particular those whose mainstream education has broken down because of trauma or other reasons and who need expert help to develop their physical, mental, spiritual and moral capacities so that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved.

2. To establish research into the education of children with special educational needs and to disseminate the results of such research.

3. To provide training for teachers and other professionals working in the field of education of children with special educational needs.

West Heath 2000 operates from dedicated premises situated in Sevenoaks, Kent. It offers full time education and weekly boarding for young people from the age of 10 to 19 and education support and weekly boarding for Post 16 students whose main studies take place at Local Authority colleges.

The Charity has one wholly-owned subsidiary company, West Heath Centre Limited, which operates to maximise the non-school use of the land and buildings, and organises specialist training courses in the field of provision of education for children with special educational needs. West Heath Centre Limited also delivers wedding utilizing the beautiful grounds and Grade 2 listed building. Profits of West Heath Centre are distributed to West Heath 2000 under Gift Aid.

Research projects covering areas such as "outcomes for young people after leaving SEN', and "Do working memory profiles vary between adolescents with ADHD and complex trauma" are continuing throughout the year.

The Trustees are satisfied that the objectives are charitable and demonstrate that the Charity operates for the public benefit.

A full review of the objectives, activities and achievements for the year ended 31 August 2022 and the objectives, planned activities and targets for the year ended 31 August 2023 is dealt with in the Principal's Report.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

Aims and objectives of the charity (continued)

Organisation and structure

Day to day management of the Charity's principal operations is delegated to a full time team of professional managers, known as the Senior Leadership Team, under the overall management of the Principal. Each Executive Leader has overall responsibility for one element of the School's activities.

The Board of Trustees establishes a number of permanent committees which provide practical support to the management team. These committees are chaired by Trustees and include the Principal, other members drawn from the wider management team, parents, teachers and supporters of the charity co-opted for their relevant specialist knowledge and experience.

Future developments

2023/24 West Heath will keep investing in capital projects and improve infrastructure.

Planning application has been approved to extend our driveway which will improve traffic flow on site and bring operational efficiencies. This will be fully compliant with current building regulations.

Part of our 6th Form provision is now delivered on site due to investing in the conversion of a property ensuring efficient delivery of provision to our beneficiaries. We are looking to expand this in the near future and meet increasing demand.

Being housed in a Grade 2 listed building requires high maintenance and we are constantly reviewing and improving our site.

The construction of a New School Hall has now been evaluated, which could potentially lead to extended capacity and improved educational provision. West Heath are constantly looking at improving and extending delivery of our charitable activities and widening the reach to our beneficiaries.

Cash and near cash

The Charity ordinarily defines cash and near cash as deposits with a recognised major UK bank with a maturity not greater than 3 months.

To the extent that the budget and forecasts do not show a requirement for the cash equivalent of the operational reserve, then an amount up to 75% of the operational reserve, may be placed in a deposit with a fixed term of up to 15 months if this secures a significantly improved rate of interest.

Investment policy and performance

The Trustees have established a framework in which some part of the cash surpluses can be legitimately invested in longer-term assets which augment the revenue generating operations of the School, subject to strict controls over the ability to realise those assets should the need arise. The schedule set out above summarises how this policy is put into effect.

The Policy in operation for the year ended 31 August 2023 was to place surplus cash with stable and reputable financial institutions at the best available deposit account interest rates. Risk is spread across the sector of the main banking groups. There is a cap of £1.5m on the amount deposited with any one bank which was discussed and agreed during the Financial year. Total interest earned from these deposits amounted to £71,453 (2022: £2,656).

Aims and objectives of the charity (continued)

Reserve policy

Trustees have reviewed their liability of future income streams, the commitment to future expenditure and risks faced as a Charity. The Charity has determined that it needs to hold enough reserves in cash or near cash to support the operation of the school should the fee income reduce either by lack of pupils referred or by economic pressure on the fees chargeable.

The school would examine the situation and circumstances if income dropped by a significant enough level that required a detailed reorganisation of the school so that outgoings would again match income. The Trustees believe that provision needs to be made for a reorganisation to take up to 4 years to fully implement, following which the School would be back to creating a financial surplus.

The level of reserves will be monitored regularly by the Finance Committee and this policy will be reviewed annually by the main board. This will ensure that appropriate steps are in place to maintain the operational reserve at the required level. During the review of the reserves figure for August 2022 the committee have recommended to the trustees to reserve fully for any terms during the 4 year period which are in deficit. This has resulted in an operational reserve of £1.5m.

At the end of August 2022, West Heath 2000 held sufficient funds to allow fully for the operational reserve of £1.5m (2022: £1.5m). Retained earnings over and above the reserves figure can be used by the school for investment in long term projects to improve the facilities at the school.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

Aims and objectives of the charity (continued)

Summary of reserves and investment policies

These two topics are inextricably linked. All reserves have to be held in some way as assets and this matrix sets out how these will be managed. Restricted and Unrestricted funds at 31 August 2022 are set out in notes 21 and 22:

Class of Reserve	Value at anytime	Trustee review	Permitted investment
Restricted: to include ACF Lease Donation Various Capital Donations for long- term capital development to match future amortisation.	Whatever sum has been given for a restricted purpose less actual expenditure made for that purpose.	A monthly schedule of fund movements is produced with the management accounts for review by the finance committee and the full board of trustees at each meeting.	Cash and near-cash. Ie secure non-risk short-term notice bank deposits in reputable financial institutions except for Restricted Reserves matched against investment in fixed assets.
Unrestricted (including Designated)			
Operational Reserve	An amount as calculated by the finance committee and agreed by the full board of trustees to cover deficits during a period of restructuring should revenue decrease by a significant level.	Full financial details relating to calculation of reserve to be reviewed annually by the finance committee and full board of trustees.	At least 75% as cash and near cash.ie secure non-risk short-term notice bank deposits in reputable financial institutions.
Fixed Asset Reserve	The net book value of fixed assets owned by the Charity, except where these are matched by Restricted Reserves.	Ensures that reserves already invested in long term fixed assets for charitable purposes cannot be used for other purposes.	Fixed assets owned by the Charity.
Capital Projects and Cyclical Maintenance	Proposed Capital Expenditure already authorised or listed on a 'Priority Projects' list.	Monthly review by the finance committee.	Cash.
Bursary	Bursary	A monthly schedule of fund movements is produced with the management accounts for review by the finance committee and the full board of trustees at each meeting.	Cash.
Free Reserves	Value of total Funds less Restricted Reserves and Designated Reserves and Operational Reserve and Capital Projects.	Reviewed along with the monthly management accounts by the finance committee, and allocated to capital projects throughout the course of the financial year..	Cash.

Aims and objectives of the charity (continued)

Risk management

The Trustees and Senior Leadership Team examine the major risks that the Charity faces each year when preparing and updating the strategic plan. The Charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the School in the future.

The full document has the risks broken down into Governance and Management, Operational, Financial, and Environmental external factors. Each risk is then broken down into sections with potential impact identified, steps to mitigate the risks and who has responsibility for complying with the program.

Steps have therefore been taken to ensure that we have the capacity to:

- meet the demand for pupil places;
- recruit and retain sufficient levels of skilled staff;
- provide and maintain adequate physical resources and infrastructure;
- provide adequate levels of governance and operational control;
- prevent events that could damage the school's reputation;
- provide adequate IT systems and ensure the protection and security of confidential information;
- provide adequate controls to ensure the safeguarding and welfare of pupils.
- have sufficient liquid funds to meet working capital demands and infrastructure improvements

The document is reviewed annually by the finance committee and more frequently by the senior leadership team.

Executive Leadership pay and remuneration

There is a pay policy set by the trustees which has detailed pay bands for each area of the organisation. Leadership bands are based on national teacher's leadership scales and where appropriate non-teaching leaders are benchmarked against other leadership positions in the independent and maintained sector.
Work is currently undergoing in creating a new pay framework to ensure West Heath remains in a competitive position as an employer.

The Articles of Association (adopted by special resolution passed on 13 December 2013) requires the number of trustees to be not less than 6 nor more than 11. The Trustees may appoint any person willing to act as a trustee by passing an ordinary resolution. The appointed person will then hold office until the next Annual General Meeting when they will need to be re-appointed or retire.

Each year at the Annual General Meeting one third of the Trustees must retire by rotation as determined by the length of service. However at the Annual General Meeting, the retiring Trustees shall, if willing to act, be re-appointed unless it is resolved not to fill that vacancy.

The Trustees have established their own analysis of the needs of the charity for specialist knowledge and experience on the Board of Trustees. Suitable candidates are recruited to fill vacancies which arise and which cause the body of knowledge and experience to be deficient in any particular area. The Trustees recognise that the main purpose of the Charity is to operate a School, and that hitherto the skills needed were principally to support the School. However, with the success of the School and the achievement of many of the original targets set to measure success, the Trustees continue to promote activities outside the boundaries of West Heath School and will review the skills needed for the long-term development of the Charity, and recruit accordingly.

Aims and objectives of the charity (continued)

All Trustees are encouraged to be mindful of recruitment needs and to search out and recommend candidates. Any candidates proposed have to complete a process of interview by the Board (or by an ad-hoc committee of the Board formed for the purpose) and of preliminary familiarisation with the work of the school. Part of this process is that the Principal of the School advises the Trustees concerning the candidates' mix of knowledge and experience, which must benefit the School. Each candidate is then given a file of detailed briefing notes and background material which explains the history and operations of the school, the duties of the Trustees, the committee structure and the legal framework in which the school operates. If this process is successful, the candidates are formally proposed as Trustees. It is the custom of the Board that new Trustees are only appointed by a unanimous vote on an ordinary resolution.

Once new Trustees are appointed to the Board their personal training needs (to enable them to carry out their duties as a Trustee) are assessed and appropriate formal training is provided using specialised training establishments. All new Trustees are assigned to relevant committees where their experience and knowledge can be put to best use to benefit the Charity and its operations.

Board rotation remains a focus for the charity and our succession planning will see new Trustees appointed at the Annual General Meeting while some retire at the same time.

Qualifying third party indemnity provisions

The charity has made qualifying third party indemnity provisions for the benefit of its trustees during the year. These provisions remain in force at the reporting date. Further details can be found in note 13.

Public benefit requirement

The Trustees have given due consideration to the Charity Commission published Guidance on the operation of Public Benefit requirement in all aspects of our Charitable operations. We continue to provide for the advancement of Education for students whose mainstream schooling has broken down.

The environment

The Charity has adopted policies and procedures that take account of the need to conserve and protect the environment. The Trustees are committed to compliance with environmental best practice in all aspects of the business.

Policy on disabled persons

It is the Charity's policy to provide opportunities that allow disabled persons to have meaningful employment in the business and to make our facilities available to disabled students as far as is possible with the constraints of concern for the health and safety of all of our staff and students.

Policy on payments of creditors

It is the Charity's policy to agree on payment terms as part of any formal contract with a supplier and to make every endeavour to abide by the agreed terms. Where a purchase is not covered by a formal contract and no agreement is reached in advance of raising an order, the policy is that any valid invoice will be paid in full. The Charity is sympathetic to, and pays particular attention to the cash flow needs of its smaller suppliers.

Aims and objectives of the charity (continued)

Tax accounting policy

The Charity is considered to meet the definition of a charitable company for UK corporation tax purposes. The Charity's subsidiary company is subject to corporation tax and VAT in the same way as any commercial organisation.

Related parties

As set out in note 28 (Related Party Transactions) to the accounts, the charity has ongoing relationships with other entities.

Strategic Report

Introduction

The Senior Leadership Team in partnership with the Trustees has the School mission statement, values, beliefs and strategic priorities for the following three years under constant review to ensure it continues to meet the school's overall needs.

Strategic Report (continued)

Financial review

During the year total revenues from charitable activities increased by £575,394 to £9,529,372 (2022: £8,953,978). This increase is consistent with the higher number of students on roll, and the consistent demand for the Charity's services. Costs were once again dominated by pay for teachers and teaching support and other staff. The surplus for the year also increased and was £1,135,175 . Strict financial controls are in place and regularly monitored by the Finance Committee ensuring the Charity achieves efficiencies, effectiveness and economies. One off items are recognised in the financial statement including £116k gas refund and release of bad debt provisions. The Charity is well placed to invest into the continued improvement of its infrastructure and delivery to its beneficiaries. This includes substantial capital expenditure to be dedicated to the building of a new School Hall.

Going concern

The trustees have considered whether it is appropriate to prepare the financial statements on the basis that the group and charity is a going concern. The trustees have reviewed the financial forecasts for the group and charity and have in particular considered its anticipated income and expenditure commitments for a period of twelve months from the date of approval of these financial statements.

In regard to the school the Trustees have reviewed the financial projections, budgets and cash flows for the period up to 31 March 2024 and are satisfied that the school has adequate finances and reserves to maintain its ability to operate successfully for the future without additional funding.

The school's fee income comes from Local Authorities. Demand for West Heath's provision remains high and enquiries for our services keep increasing. We work very closely with commissioners and SEND colleagues ensuring we provide good value for money and offer the best provision possible to our beneficiaries.
West Heath management regularly review the fee structure ensuring long term financial viability allowing to meet increasing cost base and capital expenses.

Fundraising

West Heath Centre has now become an established venue for weddings, receptions and fundraising events. The turnover from these events was £94,212 (2022: £119,023). Turnover is lower due to fewer number of events being catered for. All profits from West Heath Centre are gift-aided to the main charity and allocated to the Bursary fund.

The Charity received donations amounting to £434,341 (2022: £418,812
The School continues to let out its facilities to other schools and the local community and this raised £72,181 (2022: £36,490). Much of the increase in this fundraising is due to increased income following the upgrade and increased investment in the swimming pool.

The West Heath Centre

During the year – key staff member left the West Heath Centre and we went through a process of restructure. New management team has been appointed, website and the whole weddings and events package was relaunched, T&Cs of trading were updated. Weddings carried out were predominantly older bookings whereby old prices had to be honoured not accounting for the estimated 16% food inflation and also using pre-agreed bar tariffs. This has now been mitigated by the revision of our T&Cs and outsourcing the catering provision to a third party ensuring operating at a surplus regardless of the size of an event.

Policy on employee involvement

It is the Charity's policy to keep all staff informed as to the development of the business and to encourage them to contribute their ideas, criticisms and comments through a management process which recognises and rewards genuine involvement in the success of the School.

Principal risks and uncertainties

The charity has a small number of operating dependencies which form the basis of the strategic risks which the charity has to address. The two main risks and the steps taken to mitigate them are:-

a) A failure of the charity to conduct its business in accordance with the terms of the leased premises, potentially putting the lease at risk of cancellation. The charity addresses this through strict governance processes which monitor all critical aspect of adherence to the lease.

b) A fundamental change in the economic circumstances of the Local Authorities which place children with the school, and which pay their fees. The charity addresses this by focusing on the quality of education and value-for-money for the LA's, but also maintains a plan, on constant stand by to restructure the business if fees should fall significantly due to factors outside the charity's control.

These risks are included in the risk register which has already been referred to in the Report of the trustees and refers to the detailed process by which other risks are assessed and monitored.

Principal's summary

Over the course of the academic year 2022/2023 we supported a total of 146 students, (3 more than the previous year), to make progress academically, socially and emotionally. It is a tough and complex task but more importantly a privilege to help our students make progress from typically very challenged and difficult starting points, particularly when we consider the additional effects of the pandemic on young people's development.

The Charitable Objectives continue to underpin our developments as we refine and improve how we 'rebuild lives through education'. Trustees and the Strategic Leadership Team have continued to discharge the five-year strategic plan, in consultation with staff, parents, students and stakeholders (see following report on planned actions for specific details). Through an ambitious curriculum, we have encouraged the students' curiosity, imagination, resilience and self-regulation. We have supported our students to cope with failure and rejection and to move forward in the face of adversity. We have continued to develop and extend further our ambitious curriculum for our learners was acknowledged by the awarding of 'Outstanding' Grades both for Education and Residential Care in our May 2022 Ofsted inspection.

The statutory accounts clearly indicate that the Board of Trustees continue to ensure the Charity's resources are directed towards supporting the School develop the curriculum, therapy, care, educational facilities and expertise in order to meet the complex needs of our students. Additionally, our staff created innovative ways to support learning, to keep our students connected and to nurture those who needed extra care. We observed how our cohort struggled to cope with the socialisation expected in school and we have had to concentrate on developing routines and core communication skills.

It is worth noting that the government reported in July 2023 that just under 1.5 million pupils in England have special educational needs and the number of pupils with an EHCp have increased 9.2% since 2021.Schools like West Heath continue to see increases in the level and complexity of social, emotional and mental health needs.

1. Finance

During FY23 – demand for the charity's services remained very strong which supported revenue generation through charitable activities. Efficiencies are constantly sought through operations and strong financial controls are in place. Where appropriate – relevant contracts have been renegotiated and hedged to ensure the best value for money. Fee structure was reviewed and year one of the 2 year prcicing strategry was implemented.

All of the above, as well as the continued support from our founding patron Mr. Al-Fayed, helped the charity to achieve a £1.1m surplus (combined school and WHC) which was above target (see Strategic Report, Financial Review).

This has allowed the charity and its senior management team and trustee board to strategically prepare to invest into the development of West Heath and improve service delivery, as well as extend the reach to more beneficiaries requiring our services.

The Charity continues to re-invest any surplus into the site infrastructure and efficient delivery of its Charitable Objectives.

The School, as a Charity, continues to provide bursary placements from fundraising activities. Our founding patron also continues to fund a residential respite placement for students. Bursary and respite placements, as described, continue to have a positive impact on the students and their families.

2. Student Numbers

Our Student numbers continued to be healthy for 2022/2023, with a steady rate of referrals and growing numbers of students with significant mental health difficulties referred to the school by mental health providers and professionals. We began the year with 132 students in September 2021, of whom 100 were placed in our Main School provision, whilst 32 were supported in our HEART provision, (the provision that caters for young people with significant mental health needs.) We ended the year in July 2023 with 146 students, of whom 111 were supported by the Main School and 35 were educated in our HEART provision. Overall, we were 5 students up from our budget. West Heath received a total of 426 enquiries from Local Authorities and from parents.

The development within our Education Offsite Provision, has helped to retain and support students who need an alternative curriculum, outside of our core offer. The number of students who benefit from this provision continues to increase. We focus on provisions that develop our students' confidence, self-esteem and allows them to increase their self-discipline and social responsibilities. These provisions include Skills for Employment, where the students undertake City & Guilds qualifications and Equine Therapy, where the learners receive a bespoke 1-1 therapeutic intervention that supports them in understanding and managing their emotions.

3. Teaching and Learning

Philosophy of Learning at West Heath School

West Heath School has a key responsibility for developing students who are successful learners and for providing the highest possible quality of teaching and learning experiences. We want our students to enjoy, improve and excel in their learning. However, we also strive to improve their ability to become responsible and productive members of society, who have developed life skills across the curriculum and are prepared for adulthood. At the heart of the West Heath curriculum is the ethos of the 4Rs- resilience, respect, relationships and responsibility and its aim is to ensure students are happy, healthy and able to form and maintain positive relationships. The 4Rs are mapped into all lessons, the lesson observation structure and promoted in all areas of school life: Main School, HEART and the Residential provision.

It is important to note that the mainstream model did not work for the vast majority of our students. West Heath School should look and feel different from the schools that our students have previously experienced, and we want them to associate it with feeling safe, secure and inspired. We have therapeutic expertise in the school that it is to our advantage to listen to and implement into lessons. Though some therapeutic exercises may reduce lesson time, if the student does not have a mindset that is ready to learn then they will not be able to access or remember the lesson content. Students who have experienced trauma, or have additional learning needs, often arrive to lessons in flight or fight mode, which means that they are working in the brain stem, their nervous system is on high alert and the prefrontal cortex will not work effectively. Beginning lessons with Zones of Regulation and West Heath Connect Task helps to calm students' nervous systems and helps them to self-regulate and access the learning. No matter how well students achieve academically, if they are unable to identify and regulate their emotions then they will not be able to be happy or to thrive in the world outside of school.

Embedding Personal Development into the Whole School Curriculum

West Heath School views Personal Development as an integral part of the curriculum and at the heart of all students' learning. As an SEMH School, all our students are more vulnerable to all safeguarding threats and are less likely to thrive socioeconomically than their neuro-typical peers. West Heath School is committed to identifying opportunities across the curriculum to celebrate skills and the personal achievements of students, whether academic skills or social skills or practical skills, and whether these are in the classroom, in the Residential provision, or at home. Due to this, the Head of Curriculum and the Head of Personal Development are currently working together to create a holistic assessment framework to compliment the West Heath Step Criteria and are seeking opportunities to develop the Evidence For Learning framework used in the Residential

provision to capture student students' successes and talents across all areas of the school.

The use of Satchel One will also support this approach to learning as students can be awarded badges for skills that go beyond the classroom such as the WH Citizen badge, Personal Safety badge and Self-Care and Personal Hygiene Badges.

Students in KS3 study up to 13 lessons and students in KS4 study up to 11 lessons in these areas. By structuring the curriculum around these core skills, West Heath School is actively working to 'Rebuild Lives through Education'.

Life Skills is taught x2 a week at West Heath for all KS2, 3 and 4 students; the SoWs are informed by the PSHE Association and the lessons focus on decision-making, the ability to communicate and collaborate, along with personal and social responsibilities that contribute to good citizenship – all essential skills for success in the 21st century, as well as for healthy societies and for successful and employable individuals. These lessons discuss the impact of racism, prejudicial bullying and the need for equality to improve society. These capacities do not always develop unaided for our students; they have to be learnt. While certain life skills may be acquired through our everyday experience in the home or at work, they are not sufficient to adequately equip students for the active role required of them in today's complex and diverse society. WHS believes that the Life Skills Curriculum will help our students to understand their rights and responsibilities in society. The Education for All (2000) included Life Skills among the essential learning tool for survival, capacity development and quality life. It also documented that all young people and adults have the 'human right to benefit from an education that includes learning to know, to do, to live together' recognising the importance of living together as much as acquiring knowledge from an academic environment.

Self-Science is a bespoke subject unique to West Heath that has been informed by SALT approaches; it is taught x2 a week for KS2,3 and 4 students and is designed to ensure students are able to manage their mental health and wellbeing as well as develop their social skills. The vast majority of our students have complex backgrounds, and often experience co-morbid diagnoses which can make it extremely hard for them to make sense of the world and to have a genuine sense of their capacity to positively influence events in their lives and form positive relationships with others. As such, Self-Science is a crucial mechanism for supporting them to understand their themselves and what makes them who they are, both in terms of their neuropsychology and how the brain works, both also how they self-heal, regulate and understand their own trauma. As an example, there may be an umbrella topic such as 'Being Me In My World' that is encouraging the learner to identify, and celebrate, what makes them who they are, but we will also explore many sub-topics such as:

- Mindfulness
- Anger Management
- Zones of Regulation
- Neuropsychology/ Memory
- Emotional resilience

Students' forming and maintaining relationships in Year 9 has been area highlighted by the Head of Schools and so this academic year all Year 9 students have had social skills lessons, which are supported by the School's play therapists. These sessions are to encourage students to develop their social skills and form positive relationships. These lessons are focused around playing board games, but also encourage students to develop empathy, turn-taking and problem-solving skills, which will help our students to thrive in the world outside of school.

Safeguarding and the Curriculum

The Head of Care and Safeguarding liaises with the Head of Curriculum and Head of Personal Development to ensure that issues of race, diversity, prejudice and equality are discussed, explored in all lessons and mapped across the curriculum. These will ensure that students are able to explore their ideas and voice their opinions on these topics. Students will also complete Votes for School during personal development lessons which gives students the chance to speak out on issues that matter to them, improving oracy, confidence and critical thinking and covering Prevent, British Values and the SMSC curriculum.

KS4 Options/ Exam Results

Our Teaching & Learning offer continues to be a strength of the school, with a rich and diverse curriculum offering. In the academic year September 2022 to July 2023, 48 students gained at least one qualification, across 22 different qualifications – including GCSEs, BTECs, NCFEs and Functional Skills qualifications.

In GCSE Science, 64% achieved a grade 4 or above; in GCSE English Language this was 34% and in GCSE Maths 44% achieved this result. BTEC Level One Beauty qualification was introduced, and all students obtained a pass. In the NCFE Level 1 Certificate Performance Skills all 7 students entered successfully passed.

This year we have introduced the LASER curriculum for the 6th Form students who benefit from a practical, individualised coursework-based curriculum. This not only enables them to receive an academic qualification, it also gives them an additional year at West Heath to build their confidence and social and emotional skills before going to college. This provision acts as a safety net to ensure that all students have a safe place if they are not ready either academically or socially to progress to the next stage of their education.

The school continues to offer broad range of options within the curriculum, in addition to core subjects as follows:

2022/2023 OPTIONS	
Art & Design	John Muir Award
Beauty	Music Performance
Catering	Music Technology
Duke of Edinburgh	Performing Arts
English Literature	Physical Education
History	Textiles
IT	

4. Residential Provision

Review of West Heath School's Welfare Provision (st.3.2, National Minimum Standards - NMS)

The 'Statement of Purpose' (SOP) is still relevant and describes how our residential provision promotes student welfare. The residential provision is evaluated at least annually within our whole school SEF process. The SEF process includes an evaluation of these NMS and was evaluated before and during our annual business planning. In addition to this, our provision and safeguarding processes continue to be subject to scrutiny from an independent st.3 visitor and Trustees (Student Services Committee - Chairperson).

The staffing arrangements set out in the SOP are fit for purpose and have been effective in providing high quality care and support. The adjustment in our staffing and pay structures within the care department has proved to be effective in terms of retaining and recruiting care staff, which historically has been problematic.

Inspection judgements outlined within the following section continue to be strong.

In 2022-2023 academic year, all of our care staff held a recognised L3 Child Care qualification and above.

5. Ofsted

Educational Provision

The overall inspection judgements May 2022 were:

- The quality of education - Outstanding
- Behaviour and attitudes - Outstanding
- Personal development - Outstanding
- Leadership and management - Outstanding
- Sixth-Form provision - Outstanding

Residential Provision

West Heath residential provision was last inspected on 10th to 12th May 2022.

The overall inspection judgements May 2022 were:

- Overall experiences and progress of children and young people - Outstanding
- How well children and young people are helped and protected - Outstanding
- The effectiveness of leaders and managers - Outstanding

During the academic year of 2022-2023, the residential provision was not inspected by Ofsted plausibly due to being inspected twice within 12 weeks during the 2021-2022 academic year on 1st to 3rd February and then subsequently 10th to 12th May 2022.

6. Report on 2022/23 Planned Actions

The following summarises progress with last year's planned actions.

- **Effectively implement a new Senior Management Structure**

In May 2021, a new Senior Management structure was voted in place, by our Board of Trustees to meet the Ofsted criteria, following advice from our School Improvement Partner and our Behaviour Consultant. A clear chain of command now flows down from the Principal, who sits at the top of the pyramid, line managing the Deputy Principal, (a role commencing in September 2022) and the Head of Finance. Consequently, decisions are taken more efficiently with one Senior Management Team. There is collaborative cohesion in the structure and it maintains education at the forefront of our purpose. The business elements are overseen by the Head of Finance and a Deputy Principal is to be appointed for September 2022, to deputise in the Principal's absence and to look after the operational elements of the school. They will directly line manage the SMT members, namely the roles of Head of HEART and Therapy, Head of Safeguarding and Residential Care, SENco and the Head of Curriculum. The Deputy Principal will also oversee the Pastoral Heads of School. The Head of Curriculum will concentrate on the delivery of the curriculum and the operational side associated with it, whilst supporting the Heads of Departments.

The SMT's focus has been to further develop the integration of pastoral and academic support.

The academic year 2022/2023 has seen the SMT team continue to develop and discharge their leadership role with the 2 additions in September 2022 of the Deputy Principal and the Head of Curriculum. The Head of Care and Safeguarding retired in July 2023, having served 3 years in post with their successor appointed and due to commence at West Heath in September 2023.

- **To continue to support staff to achieve QTS/PGCEIQTLS status**

Completed/Updated – 01/24.

Developing teachers along with supporting associate teachers to qualify, continues to be a significant stth and feature of the school. Trustees continue to direct funding to ensure teachers can develop in their practice and gain formal qualifications – QTS/QTLS/NQT/ECT. This of course is connected to our students experiencing high quality teaching.

During 2022/23:

1 Staff Member is currently working on their QTS qualification
2 Staff Members completed their QTS qualification
4 Staff Members are currently working on their ECT qualification
1 Staff Member completed their NQT qualification
1 Staff Member is currently working on their QTLS qualification

Currently 2023/24:

1 Staff Member is currently working on their QTS qualification
1 Staff member completed their QTS qualification
6 Staff Members are currently working on their ECT qualification
1 Staff Member is currently working on their QTLS qualification

- **To continue to provide training, advice and support to fellow professionals working in the field of SEND**

Achieved. Within the context of available resources, we have continued to provide training and support to a range of fellow professionals who, like us, are committed to the success of children and young people with SEND. While the past year has been challenging, with severe staffing issues meaning that schools have found it very difficult to release people for training, important work has still been done.

What follows are examples of what has been provided over the course of 2022 – 2023;

- A two-day Mental Health First Aid training course
- A 1-day Youth Mental Health First Aid training course
- 1:1 Coaching for 5 SENCOs from the Sevenoaks Partnership of local primary schools
- An in-school workshop on "Compassionate Challenge"
- An online workshop on "Trauma, Behaviour and the Brain"

Feedback from participants has been overwhelmingly positive. They are grateful, not only for the provision itself, but more particularly for its quality.

The development and sustaining of our outreach work, as reported, will be a strategic priority over the next 5 years.

- **Provide 23-30 higher needs placements**

Achieved. By July 2023, 35 students with 'higher needs' were placed during 2022/23 in our HEART provision, 7 of whom were weekly boarders (6 funded HEART students and 1 bursary HEART student). HEART caters for students with significant mental health difficulties. Each student has their own timetable and irrespective of the challenges and barriers they face, every learner has achieved to the best of their ability, with progress made academically, socially or emotionally. We continue to have very healthy referrals for this part of the school.

- **To open a year 6 class**

Achieved. During 2022/2023 our Year 5/Year 6 provision has continued to thrive. West Heath Juniors supported a total of 6 learners throughout the academic year. Most subjects are being taught in this dedicated space. Subject specialists for art and music are visiting weekly and PE has been taught at the PE facility. Our Junior learners are continuing to benefit enormously from the Forest School provision, which allows them to engage with the healing and stimulating properties of nature. Our primary students have welcomed the addition of 2 guinea pigs at West Heath Juniors and this has supported them to develop their emotional skills like empathy and their social skills.

- **Achieve a 4.5% surplus**

Achieved. The school achieved a surplus of £1m (10% of the school's income including restricted grants), compared to the target 4.5%. This was exceptional and due to the COVID-19 restrictions, as we were not able to undertake school trips and other activities.

- **SMT & Trustees to continue to implement the 5-year Strategic Priority Plan**

Achieved.Our strategic priorities are outlined on the following pages and feedback has been provided as to progress made.

7. Review of Planned Actions

- Implement Year 4 of the 5-year strategic plan (Strategic Priorities)

- Allocate capital to complete the renovation and refurbishment of the school swimming pool – Monies have been set aside for this project and it started in Spring 2021, as planned. The Swimming Pool project was completed in April 2022. - Completed

- Review the expansion and development of the Key Stage 2 provision – Key Stage 2 has continued to develop in its own stand alone, bespoke provision on the edge of the school site and the new environment and the nurturing support of our KS2 staff, has allowed our younger learners to make progress and flourish – Completed

- Implement strategy to improve residential placements in short and mid-term – The school is receiving healthy referrals for residential placements and is working closely with our local authority stakeholders to respond to the current needs of students who require a boarding provision. The cohort of our residential provision has evolved to reflect the changing needs of our students. There is a balance of Main School and HEART students that are accessing the 'home from home' provision 4 nights per week.

Strategic priorities and charitable objectives

Introduction

Our strategic priorities for the school and the charity as whole, will be the pivotal focus for our development over the next 3 years. The priorities are designed to even more successfully realise our charitable objectives, vision and mission.

The previous Principal, Mr. James Nunns had deliberately kept the number of strategic priorities (SP) relatively low. This is about making sure time is given to identified priorities properly, not overburdening staff and ensuring SPs compliment rather than detract from our primary focus. We work in a busy and complex environment. It is vital we do not take our eye off our core responsibility - our students, and connected to this looking after our staff who support them and the operations of the school. Reflecting on our 2015-18 strategic priorities a lot has been achieved, with the school continuing the development of its provision for our students, who continue to make such encouraging progress.

Predominantly the focus for improvement was developing our teaching and therapeutic offer, with significant investment in recruiting skilled professionals who have joined the team to work with our students. We continued to work hard (and will continue to do so!) to ensure that our therapeutic and pastoral support, compliments and is in balance with our focus on student progress and achievement. The appointment of a Personal Development Lead has seen this key area being embedded across the curriculum and there has been a focus on activities that embrace British values, democracy, rule of law and our responsibilities as active citizens. We have also championed and celebrated Neurodiversity in our school community and beyond.

In June 2023, our onsite 6th Form provision, situated at Gate Lodge, launched as a self-contained space for our Sixth Formers. This new learning environment dedicated to our Sixth Form students will provide the ideal surroundings, to develop the students' academic and preparation for life skills, in a nurturing and independent setting, as befitting the senior learners within our school community. The Laser curriculum has been added as an additional curriculum pathway for our students.

The Boarding Students' satisfaction survey was completed in June 2023 and there has been a definite improvement in students' satisfaction with Residential Care compared to November 2022. Friends, activities and staff remain the things that students most enjoy about boarding, whilst help with their social skills and levels of independence are the things they most value. 100% agreed or strongly agreed that they enjoyed their time in boarding.

Within the SEND and AP Green Paper and subsequent Improvement Plan, the Department of Education noted that it wished to hold discussions around the relationship between the state and Independent Special Schools (ISS). The Improvement Plan stated that the Department of Education would:
'Re-examine the state's relationship with ISS to set out comparable expectations for all state-funded specialist providers'.
The National Association of Special Schools, (NASS) continues to be in discussions with the Department of Education and contributes to the dialogue with its specialist professional knowledge of the sector.

Although there is a continuing rise in placements in independent and non-maintained schools, the pressures on local authorities and mainstream schools continue to have an impact. The Leneham Review (Good intentions, good enough? 2017) and our association 'National Association for Independent and Non-Maintained Special Schools (NASS) are advocates of independent schools needing to share their expertise more as part of the sector. Along with continuing to develop our student focused provision, responding to this agenda is essential and aligns perfectly with our charitable objectives.

West Heath School celebrated its 25th Anniversary as a charity and a school in September 2023. 25 years after its inauguration as a specialist provision, West Heath School continues to develop and grow, whilst ensuring the highest standards of teaching and care are at the forefront of staff practice together with exceptional outcomes for its students.

Charitable objectives

All of the Strategic Priorities have been written in line with our charitable objectives (CO).

The Charity's Objectives are Specifically Restricted to the Following

a) To provide education for children and young people, and in particular those whose mainstream education has broken down because of trauma or other reasons. Children who need expert help to develop their physical, mental, spiritual and moral capabilities so that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved.

b) To establish research into education of children with special educational needs and to disseminate the results of such research.

c) To provide training for teachers and other professionals working in the field of education of children with special educational needs.

Strategic priorities

Establish an 'outreach service'

Rationale:

- This strategic priority directly connects with our charitable objectives (c). As part of this it is important to support mainstream schools to understand students with SEMH (training) and offer short term interventions that will help children to receive the support they need either in a mainstream or specialist setting. Both would help mainstream schools support students in their settings and would be a preventative intervention.

- The last year has once again made it extremely difficult to engage in the direct delivery of significant aspects of our Outreach provision. Throughout the year the impact of Covid on the capacity for schools to release staff for training has meant that there was very little demand for face-to-face training. Despite this, a small amount of direct Mental Health First Aid training has taken place, alongside a limited provision of other sessions e.g on understanding and supporting children with ASC. More significantly however, a direct 1:1 Coaching programme has been provided for a small number of SENCOs from schools within the Sevenoaks Partnership. SENCOs have been identified as being a group of professionals who have been particularly impacted on by the consequences of the pandemic. This intervention has proven to be both popular and effective for those fortunate to be able to participate.

- While direct interventions as described above, have then been limited, work has continued on the Outreach website, ensuring that there is a direct link to it from the main school website. Additional materials in the form of videos have also been added, providing support, guidance and encouragement in relation to a variety of topics. It is to be hoped that in the year ahead, there will be an opportunity not only to continue to develop the depth and scope of support available via the website, but to begin building back the direct provision that has been so negatively affected by the events of the last two years.

Establish a full staff supervision model

Rationale:

- We need a more consistent framework to look after/supervise our staff, who have to deal with highly complex and challenged students.

- We have an embedded supervision model in care and therapy, it is a logical step to introduce a supervision model across the whole school.

While it is clear that we need a more consistent framework to look after/supervise our staff, who, every day, deal with highly complex and challenged students, the challenges of recent years have impacted on our capacity to achieve this objective. Staffing and structural changes in leadership, along with the long-term consequences of Covid, have each contributed to the current situation.

Though elements of supervisory practice are evident in some areas of school, we are however, committed to making the implementation of a coherent, consistent, and effective structure a priority in the coming year. This will entail an initial developmental period, followed by a planned and structured implementation phase. Whatever programme we decide upon will then be monitored, reviewed and refined on an ongoing basis. However, for the first time at West Heath School, all members of the SMT have all received external reflective supervision. This has had a beneficial impact on the well being of the team and their ability to discharge their responsibilities and to lead on the school development.

Gain attachment aware and trauma informed status

Rationale:

- We have agreed this approach is most suited to the SEND we have in our student cohort

- The link between adverse childhood experiences (such as neglect, abuse or parent mental health difficulties), developmental trauma and poorer outcomes for children in relation to education, mental and physical health is increasingly well documented

- The Trauma-Informed Schools Programme brings together the latest thinking and research from neuroscience and psychology

- It offers staff the opportunity to deepen their understanding of the impact of developmental trauma

- It will support staff to work in a trauma-informed school, where children can feel safe, make progress and thrive

- Staff will have access to the latest research in developmental trauma by exploring the impact on the student's sensory system, attachment security, emotional and behavioural regulation, thinking skills, whilst considering the implications for our school

- The SLT will plan for a whole school approach to becoming trauma-informed, looking at relational and practical approaches, relationships, staff wellbeing, curriculum planning and behaviour through the lens of developmental trauma.

- Due to the impact of the Covid pandemic and the three national lockdowns, this training commenced in September 2021. This Attachment Aware and Trauma Informed training has transformed the reflective practice of our staff and provides the most effective strategies to support our young people and help them to engage with their education. This training is based on the latest neuroscience developments, which have proven to be effective in addressing adverse childhood experiences. Key staff across the pastoral and curriculum areas of the school have obtained the 'Strategic Lead in Attachment Aware and Trauma Informed Practice.' Each of them carried out projects on specific learners and have shared their knowledge and learning with the rest of the members of their teams. This cohesive approach has impacted positively in the nuanced way that our students are being supported across the school.

- During the academic year 2022/2023 further Attachment Aware Trauma Informed training was undertaken by the staff. In September 2022 the staff attended the 'What about me?' CPD on one of the INSET days, which focused on how the attachment approach underpins the school day.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report including the Strategic Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charity 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 Group and the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

Auditors

The auditors, Haslers, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 2 May 2024 and signed on their behalf by:



P L Knutton
Chair

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WEST HEATH 2000

Opinion

We have audited the financial statements of West Heath 2000 (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 August 2023 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WEST HEATH 2000 (CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditors' responsibilities for the audit of the financial statements

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

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

Based on our understanding of the legal and regulatory frameworks that are applicable to the entity we have considered those that have a direct and indirect material impact on the financial statements and operations of the company. These include but are not limited to the Charities Act 2011, GDPR, and Employment and Health &
Safety legislation.

We obtained an understanding of how the company are complying with those legal and regulatory frameworks by
making inquiries to the management. We corroborated our inquiries through our review of documentation generated and assessing the extent of compliance with the relevant laws and regulations.

We discussed among the audit engagement team regarding the opportunities and incentives, including management override of controls, that may exist within the organisation for fraud and how and where fraud might
occur in the financial statements.

As a result of performing the above, we identified the greatest potential for material misstatements due to fraud are in the following areas, and our specific procedures performed to address these are described below:

The risk of management override of controls is the area where the financial statements were most susceptible to
material misstatement due to fraud. In addition, the key principal risks related to the existence of inappropriate journal entries to impact the profit for the year and management bias in accounting estimates.

Procedures performed to address these were as follows:
• Identifying and assessing the design effectiveness of controls management has in place to prevent and detect

fraud, including known or suspected instances of non-compliance with laws and regulations, and fraud;

• Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;

• Challenging assumptions and judgements made by management in its significant accounting estimates;

• Identifying and testing journal entries, in particular any unusual journal entries posted around the year-end and journal entries posted by infrequent system users; and

• Ensuring that funds have been stated correctly and no misappropriation has occurred.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charitable company'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 charitable company'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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Laura Ambrose (Senior Statutory Auditor)
for and on behalf of
Haslers
Chartered Accountants
Statutory Auditor
Old Station Road
Loughton
Essex
IG10 4PL

2 May 2024

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Income from:					
Donations and legacies	3	**389,010**	**20,250**	**409,260**	*418,812*
Charitable activities	4	**-**	**9,448,322**	**9,448,322**	*8,953,978*
Other trading activities	5	**-**	**166,392**	**166,392**	*142,990*
Investments	6	**-**	**71,453**	**71,453**	*2,656*
Other income	7	**-**	**9,756**	**9,756**	*-*
Total income		**389,010**	**9,716,173**	**10,105,183**	*9,518,436*
Expenditure on:					
Charitable activities		**505,469**	**8,493,412**	**8,998,881**	*9,085,628*
Total expenditure		**505,469**	**8,493,412**	**8,998,881**	*9,085,628*
Net movement in funds		**(116,459)**	**1,222,761**	**1,106,302**	*432,808*
Reconciliation of funds:					
Total funds brought forward as previously stated		**376,641**	**7,229,671**	**7,606,312**	*7,173,504*
Total funds brought forward as restated		**376,641**	**7,229,671**	**7,606,312**	*7,173,504*
Net movement in funds		**(116,459)**	**1,222,761**	**1,106,302**	*432,808*
Total funds carried forward		**260,182**	**8,452,432**	**8,712,614**	*7,606,312*

CONSOLIDATED BALANCE SHEET
AS AT 31 AUGUST 2023

	Note		2023 £		2022 £
Fixed assets					
Tangible assets	12		**3,228,214**		*3,515,174*
			3,228,214		*3,515,174*
Current assets					
Stocks	14	**8,753**		*7,805*	
Debtors	15	**2,779,972**		*144,609*	
Cash at bank and in hand		**6,669,446**		*4,515,036*	
		9,458,171		*4,667,450*	
Creditors: amounts falling due within one year	16	**(3,825,770)**		*(428,312)*	
Net current assets			**5,632,401**		*4,239,138*
Total assets less current liabilities			**8,860,615**		*7,754,312*
Provisions for liabilities	18		**(148,000)**		*(148,000)*
Net assets excluding pension asset			**8,712,615**		*7,606,312*
Total net assets			**8,712,615**		*7,606,312*
Charity funds					
Restricted funds	19		**260,182**		*376,641*
Unrestricted funds	19		**8,452,433**		*7,229,671*
Total funds			**8,712,615**		*7,606,312*

CONSOLIDATED BALANCE SHEET (CONTINUED)
AS AT 31 AUGUST 2023

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 02 May 2024 and signed on their behalf by:



P L Knutton

The notes on pages 34 to 55 form part of these financial statements.

WEST HEATH 2000

(A Company Limited by Guarantee)
REGISTERED NUMBER: 03571239

CHARITY BALANCE SHEET
AS AT 31 AUGUST 2023

	Note		2023 £		2022 £
Fixed assets					
Tangible assets	12		**3,228,214**		*3,515,174*
Investments	13		**100**		*100*
			3,228,314		*3,515,274*
Current assets					
Stocks	14	**5,121**		*5,058*	
Debtors	15	**2,863,228**		*201,037*	
Cash at bank and in hand		**6,577,802**		*4,412,413*	
		9,446,151		*4,618,508*	
Creditors: amounts falling due within one year	16	**(3,822,500)**		*(397,528)*	
Net current assets			**5,623,651**		*4,220,980*
Total assets less current liabilities			**8,851,965**		*7,736,254*
Provisions for liabilities	18		**(148,000)**		*(148,000)*
Total net assets			**8,703,965**		*7,588,254*
Charity funds					
Restricted funds	19		**260,182**		*376,642*
Unrestricted funds	19		**8,443,783**		*7,211,612*
Total funds			**8,703,965**		*7,588,254*

CHARITY BALANCE SHEET (CONTINUED)
AS AT 31 AUGUST 2023

The Charity's net movement in funds for the year was £1,115,711 *(2022 - £385,296)*.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 02 May 2024 and signed on their behalf by:



P L Knutton

The notes on pages 34 to 55 form part of these financial statements.

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	**2,228,827**	*1,057,325*
Cash flows from investing activities		
Dividends, interests and rents from investments	**71,453**	*2,656*
Purchase of tangible fixed assets	**(145,870)**	*(1,409,347)*
Net cash used in investing activities	**(74,417)**	**(1,406,691)**
Cash flows from financing activities		
Net cash provided by financing activities	**-**	**-**
Change in cash and cash equivalents in the year	**2,154,410**	**(349,366)**
Cash and cash equivalents at the beginning of the year	**4,515,036**	*4,864,402*
Cash and cash equivalents at the end of the year	**6,669,446**	*4,515,036*

The notes on pages 34 to 55 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1. General information

West Heath 2000 is a charitable organisation, registered in England and Wales, with a charity number of 1069677. The registered address is West Heath 2000, Ashgrove Road, Sevenoaks, TN13 1SR.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

West Heath 2000 meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of Financial Activities in these financial statements.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

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

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2. Accounting policies (continued)

2.4 Interest receivable

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

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Leasehold improvements	- 5 - 20 years
Motor vehicles	- 4 years
Fixtures and fittings	- 3 years

2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated Statement of Financial Activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.7 Stocks and work in progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2.8 Debtors

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

2.9 Cash at bank and in hand

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

2. Accounting policies (continued)

2.10 Liabilities

Liabilities and provisions are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activities as a finance cost.

2.11 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

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

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

3. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Donations	389,010	20,250	**409,260**	*418,812*
Total 2022	*398,812*	*20,000*	*418,812*	

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
School fees	9,448,322	**9,448,322**	*8,953,978*
Total 2022	*8,953,978*	*8,953,978*	

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Lettings & other school income	72,180	**72,180**	*23,967*
West Heath Centre income	94,212	**94,212**	*119,023*
	166,392	**166,392**	*142,990*
Total 2022	*142,990*	*142,990*	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Bank interest	71,453	**71,453**	*2,656*
Total 2022	*2,656*	*2,656*	

7. Other incoming resources

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Other income	9,756	**9,756**	-

8. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	*Total funds 2022 £*
Educational operations	6,110,180	2,800,406	**8,910,586**	*9,017,665*
Event costs	59,889	28,407	**88,296**	*67,963*
	6,170,069	2,828,813	**8,998,881**	*9,085,628*
Total 2022	*6,005,609*	*3,080,019*	*9,085,628*	

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Educational operations 2023 £	Events 2023 £	Total funds 2023 £	*Total funds 2022 £*
Staff costs	5,680,091	14,156	**5,694,247**	*5,503,607*
Educational supplies	214,224	-	**214,224**	*166,903*
Staff training	66,186	-	**66,186**	*65,624*
Courses and training fees	149,679	-	**149,679**	*246,078*
Event Costs	-	45,733	**45,733**	*23,397*
	6,110,180	59,889	**6,170,069**	*6,005,609*
Total 2022	*5,966,366*	*39,242*	*6,005,609*	

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Educational operations 2023 £	Events 2023 £	Total funds 2023 £	*Total funds 2022 £*
Staff costs	134,111	6,672	**140,783**	*151,364*
Depreciation	432,830	-	**432,830**	*358,036*
Agency staff	74,462	-	**74,462**	*203,972*
IT expenses	53,700	-	**53,700**	*44,826*
Vehicle costs	100	-	**100**	*24,589*
Rent & rates	448,207	-	**448,207**	*524,694*
Travel costs	152,550	31	**152,581**	*160,332*
Cleaning costs	220,230	973	**221,203**	*197,873*
Printing, postage and telephone	30,101	-	**30,101**	*37,477*
Marketing	29,009	12,086	**41,095**	*28,226*
Repairs & maintenance	490,343	-	**490,343**	*530,240*
Catering	231,103	-	**231,103**	*232,600*
Insurance	194,941	-	**194,941**	*219,004*
Legal & Professional	153,257	2,335	**155,592**	*146,955*
General expenses	6,253	61	**6,314**	*12,059*
Subscriptions	49,471	-	**49,471**	*18,073*
School trips	64,392	-	**64,392**	*61,093*
Bank charges	2,157	2,440	**4,597**	*5,180*
Bad debts	(10,000)	2,652	**(7,348)**	*10,000*
Recruitment costs	43,188	-	**43,188**	*113,127*
Wedding furnishings	-	1,157	**1,157**	*299*
	2,800,405	28,407	**2,828,812**	*3,080,019*
Total 2022	*3,051,299*	*28,720*	*3,080,019*	

9. Auditors' remuneration

	2023 £	2022 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	**20,600**	*17,250*
Fees payable to the Charity's auditor in respect of:		
All taxation advisory services not included above	**500**	*500*
All non-audit services not included above	**1,375**	*1,250*

10. Staff costs

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Wages and salaries	**4,759,023**	*4,633,693*	**4,740,107**	*4,607,960*
Social security costs	**434,750**	*405,401*	**433,741**	*405,401*
Contribution to defined contribution pension schemes	**641,255**	*615,877*	**640,352**	*615,877*
	5,835,028	*5,654,971*	**5,814,200**	*5,629,238*

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

	Group 2023 No.	Group 2022 No.
Direct charitable	**127**	*118*
Administration and support	**50**	*59*
Subsidiary company	**1**	*1*
	178	*178*

10. Staff costs (continued)

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

	Group 2023 No.	*Group 2022 No.*
In the band £60,001 - £70,000	**2**	*2*
In the band £70,001 - £80,000	**1**	*-*
In the band £80,001 - £90,000	**1**	*1*

The school considers the Principal and the Senior Leadership Team as their key management personnel. The total cost of the key management personnel including employers national insurance contributions amounted to £295,566 (2022: £219,923).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2022 - £NIL)*.

During the year ended 31 August 2023, expenses totalling £1,328 were reimbursed or paid directly to 6 Trustees *(2022 - £1,263 to 5 Trustees)*.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

12. Tangible fixed assets

Group and Charity

	Leasehold improvements £	Motor vehicles £	Equipment and furniture £	Total £
Cost or valuation				
At 1 September 2022	**6,086,853**	**256,726**	**489,142**	**6,832,721**
Additions	**80,604**	**54,892**	**10,374**	**145,870**
At 31 August 2023	**6,167,457**	**311,618**	**499,516**	**6,978,591**
Depreciation				
At 1 September 2022	**2,835,179**	**194,906**	**287,462**	**3,317,547**
Charge for the year	**278,702**	**46,590**	**107,538**	**432,830**
At 31 August 2023	**3,113,881**	**241,496**	**395,000**	**3,750,377**
Net book value				
At 31 August 2023	**3,053,576**	**70,122**	**104,516**	**3,228,214**
At 31 August 2022	*3,251,674*	*61,820*	*201,680*	*3,515,174*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

13. Fixed asset investments

Charity	Investments in subsidiary companies £
Cost or valuation	
At 1 September 2022	**100**
At 31 August 2023	**100**
Net book value	
At 31 August 2023	**100**
At 31 August 2022	*100*

Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

Name	Company number	Registered office or principal place of business	Class of shares	Holding
West Heath Centre Limited	05355486	West Heath School, Ashgrove Road, Kent, TN13 1SR	Ordinary	100%

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/(Loss)/ Surplus/ (Deficit) for the year £	Net assets £
West Heath Centre Limited	**103,968**	**(88,296)**	**15,672**	**8,750**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

14. Stocks

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Catering Stocks	**8,753**	*7,805*	**5,121**	*5,058*

15. Debtors

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Due after more than one year				
Prepayments and accrued income	**6,906**	-	**6,906**	-
	6,906	-	**6,906**	-
Due within one year				
Trade debtors	**2,675,825**	*11,975*	**2,674,956**	*5,872*
Amounts owed by group undertakings	**-**	-	**84,125**	*62,531*
Other debtors	**9,784**	*5,795*	**9,784**	*5,795*
Prepayments and accrued income	**87,457**	*126,839*	**87,457**	*126,839*
	2,779,972	*144,609*	**2,863,228**	*201,037*

16. Creditors: Amounts falling due within one year

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Trade creditors	**78,775**	*11,318*	**78,670**	*9,718*
Other taxation and social security	**106,946**	*156,327*	**105,281**	*138,351*
Other creditors	**47,763**	*36,167*	**47,764**	*36,167*
Accruals and deferred income	**3,592,286**	*224,500*	**3,590,785**	*213,292*
	3,825,770	*428,312*	**3,822,500**	*397,528*

. Deferred income

	Group 2023 £	*Group 2022 £*	Charity 2023 £	*Charity 2022 £*
Deferred income at 1 September	-	*33,220*	-	*21,841*
Resources deferred during the year	**3,467,048**	-	**3,467,048**	-
Amounts released from previous periods	-	*(33,220)*	-	*(21,841)*
	3,467,048	-	**3,467,048**	-

Deferred income for the charity relates to fee income for the Autumn 23/24 term which is invoiced in advance. Deferred income for the group includes wedding income for deposits paid for future dated weddings.

17. Financial instruments

	Group 2023 £	*Group 2022 £*	Charity 2023 £	*Charity 2022 £*
Financial assets				
Financial assets measured at fair value through income and expenditure	**6,669,446**	*4,515,036*	**6,577,802**	*4,412,413*

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

18. Provisions

Group and Charity

	Other provision £
At 1 September 2022	148,000
	148,000

The charitable company recognised a provision in respect of unpaid employers and teacher contributions to the Teachers' Pension Scheme. The provision has been estimated based on published contribution rates for the past 5 years but may be subject to change following submission of the information to Teachers Pensions.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

19. Statement of funds

Statement of funds - current year

	Balance at 1 September 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2023 £
Unrestricted funds					
Designated funds					
Capital projects and cyclical maintenance	497,000	-	-	-	497,000
Fixed Assets (less restricted funds)	3,261,292	-	(403,023)	126,744	2,985,013
Operational reserve fund	1,500,000	-	-	100,000	1,600,000
Bursary Fund	249,515	67,769	(81,050)	-	236,234
School Hall Fund	-	-	-	3,000,000	3,000,000
	5,507,807	67,769	(484,073)	3,226,744	8,318,247
General funds					
Unrestricted funds	1,721,864	9,648,405	(8,009,339)	(3,226,744)	134,186
Total Unrestricted funds	7,229,671	9,716,174	(8,493,412)	-	8,452,433
Restricted funds					
ACF Lease - building and maintenance	103,533	350,000	(436,652)	-	16,881
Courtyard Fund	252,196	-	(24,604)	-	227,592
Camilla Nurse Fund	100	39,010	(39,010)	-	100
Variety	20,812	-	(5,203)	-	15,609
	376,641	389,010	(505,469)	-	260,182
Total of funds	7,606,312	10,105,184	(8,998,881)	-	8,712,615

19. Statement of funds (continued)

Designated Funds

The Capital Projects and cyclical maintenance fund is to provide continued investment and maintenance of the assets of the Charity. The Priority one list has been drawn up by the finance committee to allocate this fund for the following 12 months of agreed capital expenditure.

The Fixed Assets fund represents the net book value of monies invested in fixed assets owned by the Charity. Any restricted funds held for amortisation have been deducted from the Fixed Assets total.

The Operational Reserve fund represents the value of cash to be kept aside to sustain the School through a period of restructure should the need arise.

The Bursary fund, established from fundraising activities, is used to supplement fees for students who are not fully funded by Local Authorities.

School Hall Fund represents funds set aside for the urgent rebuilding of the school hall.

Restricted Funds

The ACF Lease - Buildings and Maintenance fund has been established for the receipt of rebated rent from the landlord and is expensed on the upkeep of the buildings and its grounds.

The Courtyard Fund is used to receive donations for the purchase of equipment for these specific areas.

The Outdoor Education fund is used to receipt fundraising donations to support students with payments for school residential trips.

The Beauty Room fund is a fund to receive donations from recipients of beauty treatments by the students as part of their studies to be used for the purchase of supplies and equipment in the Beauty Room.

The Variety fund is a fund to assist with the purchase of a new minibus.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

19. Statement of funds (continued)

Statement of funds - prior year

	As restated Balance at 1 September 2021 £	Income £	Expenditure £	Balance at 31 August 2022 £
Unrestricted funds				
Designated funds				
Capital projects and cyclical maintenance	1,674,400	-	(1,177,400)	497,000
Fixed Assets (less restricted funds)	2,213,308	1,407,122	(359,138)	3,261,292
Operational reserve fund	1,500,000	-	-	1,500,000
Bursary Fund	239,835	60,805	(51,125)	249,515
	5,627,543	1,467,927	(1,587,663)	5,507,807
General funds				
Unrestricted funds	1,058,227	7,651,698	(6,988,061)	1,721,864
Total Unrestricted funds	6,685,770	9,119,625	(8,575,724)	7,229,671
Restricted funds				
ACF Lease - building and maintenance	201,661	350,000	(448,128)	103,533
Courtyard Fund	276,801	-	(24,605)	252,196
Camilla Nurse Fund	8,250	28,000	(36,150)	100
Outdoor Education	916	-	(916)	-
Beauty Room	106	-	(106)	-
Variety	-	20,812	-	20,812
	487,734	398,812	(509,905)	376,641
Total of funds	7,173,504	9,518,437	(9,085,629)	7,606,312

20. Summary of funds

Summary of funds - current year

	Balance at 1 September 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2023 £
Designated funds	**5,507,807**	**67,769**	**(484,073)**	**3,226,744**	**8,318,247**
General funds	**1,721,864**	**9,648,405**	**(8,009,339)**	**(3,226,744)**	**134,186**
Restricted funds	**376,641**	**389,010**	**(505,469)**	**-**	**260,182**
	7,606,312	**10,105,184**	**(8,998,881)**	**-**	**8,712,615**

Summary of funds - prior year

	As restated Balance at 1 September 2021 £	*Income £*	*Expenditure £*	*Balance at 31 August 2022 £*
Designated funds	*5,627,543*	*1,467,927*	*(1,587,663)*	*5,507,807*
General funds	*1,058,227*	*7,651,698*	*(6,988,061)*	*1,721,864*
Restricted funds	*487,734*	*398,812*	*(509,905)*	*376,641*
	7,173,504	*9,518,437*	*(9,085,629)*	*7,606,312*

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	243,201	2,985,013	**3,228,214**
Debtors due after more than one year	-	6,906	**6,906**
Current assets	16,981	9,434,284	**9,451,265**
Creditors due within one year	-	(3,825,770)	**(3,825,770)**
Provisions for liabilities and charges	-	(148,000)	**(148,000)**
Total	260,182	8,452,433	**8,712,615**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

21. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Restricted funds 2022 £	*Unrestricted funds 2022* £	*Total funds 2022* £
Tangible fixed assets	*252,916*	*3,262,258*	*3,515,174*
Current assets	*123,725*	*4,543,726*	*4,667,451*
Creditors due within one year	-	*(428,312)*	*(428,312)*
Provisions for liabilities and charges	-	*(148,000)*	*(148,000)*
Total	*376,641*	*7,229,672*	*7,606,313*

22. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2023 £	*Group 2022* £
Net income for the year (as per Statement of Financial Activities)	**1,106,302**	*432,808*
Adjustments for:		
Depreciation charges	**432,830**	*381,158*
Dividends, interests and rents from investments	**(71,453)**	*(2,656)*
Decrease/(increase) in stocks	**(947)**	-
Decrease/(increase) in debtors	**(2,638,186)**	*121,322*
Increase in creditors	**3,400,281**	*124,693*
Net cash provided by operating activities	**2,228,827**	*1,057,325*

23. Analysis of cash and cash equivalents

	Group 2023 £	*Group 2022* £
Cash in hand	**6,669,446**	*4,515,036*
Total cash and cash equivalents	**6,669,446**	*4,515,036*

24. Analysis of changes in net debt

	At 1 September 2022	Cash flows	At 31 August 2023
	£	£	£
Cash at bank and in hand	4,515,036	2,154,410	6,669,446
	4,515,036	2,154,410	6,669,446

25. Pension commitments

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. The school participates in the scheme so membership is automatic for full-time teachers.

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

The Government Actuary, using normal actuarial principles, conducts a formal actuarial review of the TPS
in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014 published by HM Treasury every 4 years. The aim of the review is to specify the level of future contributions. Actuarial scheme valuations are dependent on assumptions about the value of future costs,
design of benefits and many other factors.

The 31 March 2016 TPS actuarial valuation results were implemented from 1 September 2019. The key elements of the valuation and subsequent consultation were:

- employer contribution rates set at 23.68% of pensionable pay (including a 0.08% administration levy)
- total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £218,100 million and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £196,100 million, giving a notional past service deficit of £22,000 million
- the SCAPE rate, set by HMT, is used to determine the notional investment return. The current SCAPE rate is 2.4% above the rate of CPI. assumed real rate of return is 2.4% in excess of prices and 2% in excess of earnings. The rate of real earnings growth is assumed to be 2.2%.

25. Pension commitments (continued)

The assumed nominal rate of return including earnings growth is 4.45%.

The latest actuarial TPS valuation results, as at 31 March 2020, were released in October 2023. The revised employer contribution rate, arising from this valuation, is due to be implemented from 1 April 2024. The new employer contribution rates have been set at 28.6% of pensionable pay from 1 April 2024 until 31 March 2027.

The employer's pension costs paid to TPS in the period amounted to £442,370 (2022: £419,211).

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

Under the definitions set out in FRS 102, the TPS is 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.

At the year end the pension liability due to the TPS was £Nil (2022: £Nil).

Defined Contribution Scheme

The Charity also operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independent administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £198,642. (2022: £196,666). Contributions totalling £Nil (2022: £28,987) were payable to the fund at the balance sheet date and are included in creditors.

26. Operating lease commitments

At 31 August 2023 the Group and the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2023 £	*Group 2022 £*	**Charity 2023 £**	*Charity 2022 £*
Not later than 1 year	**350,000**	*352,612*	**350,000**	*352,612*
Later than 1 year and not later than 5 years	**1,400,000**	*1,400,000*	**1,400,000**	*1,400,000*
Later than 5 years	**29,400,000**	*29,750,000*	**29,400,000**	*29,750,000*
	31,150,000	*31,502,612*	**31,150,000**	*31,502,612*

Included in the commitments listed above are amounts payable under the lease with ACF Sevenoaks of £350,000 per annum. This same amount is then refunded under the terms of the lease as a restricted fund for the upkeep of the building. This lease was for 99 years and is due to expire in 2112.

27. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

28. Related party transactions

West Heath Centre Limited

West Heath Centre Limited has an intercompany account with West Heath 2000 which represents items settled via the school bank account and transferred to the Centre including a monthly salary re-charge and sales made through the school credit card facility. All profits made by West Heath Centre Limited are gifted to the school.

During the year the following transactions took place:

Recharges to West Heath Centre Limited - £20,828 (2022: £25,734)

Donation recieved from West Heath Centre Limited - £25,081 (2022: £Nil)

At the year end, £84,125 (2022: £62,531) was owed from West Heath Centre Limited and is included within debtors. These amounts were eliminated on consolidation.

WEST HEATH 2000

England & Wales - Charity number 1069677

Accounts

Registered number: 03571239
Charity number: 1069577

WEST HEATH 2000

(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

WEST HEATH 2000
(A Company Limited by Guarantee)

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WEST HEATH 2000

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2022

Trustees	P L Knutton, Chair J S Flanagan, Vice Chair R W T Apps (appointed 15 July 2022) D P Deeney M Heath M E A Housley W Keeping (appointed 15 July 2022) H M McClure R G Streatfeild (appointed 15 July 2022) L A Wallace (appointed 15 July 2022) R P Greco (resigned 15 July 2022) L Harris (resigned 15 July 2022) N M Smith (resigned 15 July 2022)
Company registered number	03571239
Charity registered number	1069577
Registered office	West Heath School Ashgrove Road Sevenoaks Kent TN13 1SR
Company secretary	N Marinov (Appointed February 2022) C Robinson (Resigned February 2022)
Executive Leadersip Team	P Bohacek - Principal N Marinov - Head of Finance B Finch - Head of HR (Maternity Leave) W Foster - Interim Head of HR (Resigned April 2022) J Lindo - Interim Head of HR (Appointed April 2022)
Independent auditors	Haslers Chartered Accountants Statutory Auditor Old Station Road Loughton Essex IG10 4PL
Bankers	HSBC 16 King Street Covent Garden London WC2E 8JF

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

Solicitors	Knocker & Foskett The Red House High Street Sevenoaks Kent TN13 1JL

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their Annual Report together with the Audited Financial Statements for the year ended 31 August 2022. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 1 January 2019.

a. Aims and objectives of the charity

The aims and objectives as set out in the Memorandum of Association are:

- To provide education for children and young people and in particular those whose mainstream education has broken down because of trauma or other reasons and who need expert help to develop their physical, mental, spiritual and moral capacities so that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved.
- To establish research into the education of children with special educational needs and to disseminate the results of such research.
- To provide training for teachers and other professionals working in the field of education of children with special educational needs.

West Heath 2000 operates from dedicated premises situated in Sevenoaks, Kent. It offers full time education and weekly boarding for young people from the age of 10 to 19 and education support and weekly boarding for Post 16 students whose main studies take place at Local Authority colleges.

The Charity has one wholly-owned subsidiary company, West Heath Centre Limited, which operates to maximise the non-school use of the land and buildings, and organises specialist training courses in the field of provision of education for children with special educational needs. Profits of West Heath Centre are distributed to West Heath 2000 under Gift Aid.

Research projects covering areas such as "outcomes for young people after leaving SEN', and "Do working memory profiles vary between adolescents with ADHD and complex trauma" are continuing throughout the year.

The Trustees are satisfied that the objectives are charitable and demonstrate that the Charity operates for the public benefit.

A full review of the objectives, activities and achievements for the year ended 31 August 2022 and the objectives, planned activities and targets for the year ended 31 August 2023 is dealt with in the Principal's Report.

b.Organisation and structure

Day to day management of the Charity's principal operations is delegated to a full time team of professional managers, known as the Executive Leadership Team, under the overall management of the Principal. Each Executive Leader has overall responsibility for one element of the School's activities.

The Board of Trustees establishes a number of permanent committees which provide practical support to the management team. These committees are chaired by Trustees and include the Principal, other members drawn from the Executive Leadership Team, parents, teachers and supporters of the charity co-opted for their relevant specialist knowledge and experience.

(continued)

c. Future developments

2022/23 West Heath will keep investing in capital projects and improve infrastructure.
Application has been submitted to extend our driveway which will improve traffic flow on site and bring timing efficiencies.
We are looking at extending our 6th from provision on site and are investing in the conversion of a property ensuring efficient delivery of provision to our beneficiaries.
Being housed in a Grade 2 listed building requires high maintenance and we are constantly reviewing and improving our site.
The construction of a New School Hall has now been evaluated, which could potentially lead to extended capacity and improved educational provision.

d. Cash and near cash

The Charity ordinarily defines cash and near cash as deposits with a recognised major UK bank with a maturity not greater than 3 months.

To the extent that the budget and forecasts do not show a requirement for the cash equivalent of the operational reserve, then an amount up to 75% of the operational reserve, may be placed in a deposit with a fixed term of up to 15 months if this secures a significantly improved rate of interest.

e. Investment policy and performance

The Trustees have established a framework in which some part of the cash surpluses can be legitimately invested in longer-term assets which augment the revenue generating operations of the School, subject to strict controls over the ability to realise those assets should the need arise. The schedule set out above summarises how this policy is put into effect.

The Policy in operation for the year ended 31 August 2022 was to place surplus cash with stable and reputable financial institutions at the best available deposit account interest rates. The continuing crisis in the banking sector and the high-profile collapse of some major financial institutions serves to underline the need to keep under review the status and stability of those institutions with which surplus cash is deposited. There is a cap of £1.5m on the amount deposited with any one bank which was discussed and agreed during the Financial year. Total interest earned from these deposits amounted to £2,656 (2021: £1,983).

(continued)

f. Reserve policy

Trustees have reviewed their liability of future income streams, the commitment to future expenditure and risks faced as a Charity. The Charity has determined that it needs to hold enough reserves in cash or near cash to support the operation of the school should the fee income reduce either by lack of pupils referred or by economic pressure on the fees chargeable.

The school would examine the situation and circumstances if income dropped by a significant enough level that required a detailed reorganisation of the school so that outgoings would again match income. The Trustees believe that provision needs to be made for a reorganisation to take up to 4 years to fully implement, following which the School would be back to creating a financial surplus.

The level of reserves will be monitored regularly by the Finance Committee and this policy will be reviewed annually by the main board. This will ensure that appropriate steps are in place to maintain the operational reserve at the required level. During the review of the reserves figure for August 2022 the committee have recommended to the trustees to reserve fully for any terms during the 4 year period which are in deficit. This has resulted in an operational reserve of £1.5m.

At the end of August 2022, West Heath 2000 held sufficient funds to allow fully for the operational reserve of £1.5m (2021: £1.5m). Retained earnings over and above the reserves figure can be used by the school for investment in long term projects to improve the facilities at the school.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

(continued)

g. Summary of reserves and investment policies

These two topics are inextricably linked. All reserves have to be held in some way as assets and this matrix sets out how these will be managed. Restricted and Unrestricted funds at 31 August 2022 are set out in notes 21 and 22

Class of Reserve	Value at anytime	Trustee review	Permitted investment
Restricted: to include ACF Lease Donation Various Capital Donations for long- term capital development to match future amortisation.	Whatever sum has been given for a restricted purpose less actual expenditure made for that purpose.	A monthly schedule of fund movements is produced with the management accounts for review by the finance committee and the full board of trustees at each meeting..	Cash and near-cash. Ie secure non-risk short-term notice bank deposits in reputable financial institutions except for Restricted Reserves matched against investment in fixed assets.
Unrestricted (including Designated)			
Operational Reserve	An amount as calculated by the finance committee and agreed by the full board of trustees to cover deficits during a period of restructuring should revenue decrease by a significant level.	Full financial details relating to calculation of reserve to be reviewed annually by the finance committee and full board of trustees.	At least 75% as cash and near cash.ie secure non-risk short-term notice bank deposits in reputable financial institutions.
Fixed Asset Reserve	The net book value of fixed assets owned by the Charity, except where these are matched by Restricted Reserves.	Ensures that reserves already invested in long term fixed assets for charitable purposes cannot be used for other purposes.	Fixed assets owned by the Charity.
Capital Projects and Cyclical Maintenance	Proposed Capital Expenditure already authorised or listed on a 'Priority Projects' list.	Monthly review by the finance committee.	Cash.
Bursary	Bursary	A monthly schedule of fund movements is produced with the management accounts for review by the finance committee and the full board of trustees at each meeting.	Cash.
Free Reserves	Value of total Funds less Restricted Reserves and Designated Reserves and Operational Reserve and Capital Projects.	Reviewed along with the monthly management accounts by the finance committee, and allocated to capital projects throughout the course of the financial year..	Cash.

(continued)

h. Risk management

The Trustees and Executive Leadership Team examine the major risks that the School faces each year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the School in the future.
The full document has the risks broken down into Governance and Management, Operational, Financial, and Environmental external factors. Each risk is then broken down into sections with potential impact identified, steps to mitigate the risks and who has responsibility for complying with the program.

Steps have therefore been taken to ensure that we have the capacity to:
- meet the demand for pupil places;
- recruit and retain sufficient levels of skilled staff;
- provide and maintain adequate physical resources and infrastructure;
- provide adequate levels of governance and operational control;
- prevent events that could damage the school's reputation;
- provide adequate IT systems and ensure the protection and security of confidential information;
- provide adequate controls to ensure the safeguarding and welfare of pupils.
- have sufficient liquid funds to meet working capital demands and infrastructure improvements

The document is reviewed annually by the finance committee and more frequently by the senior leadership team.

i. Executive Leadership pay and remuneration

There is a pay policy set by the trustees which has detailed pay bands for each area of the organisation. Leadership bands are based on national teacher's leadership scales and where appropriate non-teaching leaders are benchmarked against other leadership positions in the independent and maintained sector. The pay policy also covers performance related pay and the appraisal process.
Work is currently undergoing in creating a new pay framework to ensure West Heath remains in a competitive position as an employer.

j. Qualifying third party indemnity provisions

The charity has made qualifying third party indemnity provisions for the benefit of its trustees during the year. These provisions remain in force at the reporting date. Further details can be found in note 13.

k. Public benefit requirement

The Trustees have given due consideration to the Charity Commission published Guidance on the operation of Public Benefit requirement in all aspects of our Charitable operations. We continue to provide for the advancement of Education for students whose mainstream schooling has broken down.

l. The environment

The Charity has adopted policies and procedures that take account of the need to conserve and protect the environment. The Trustees are committed to compliance with environmental best practice in all aspects of the business

(continued)

m. Policy on disabled persons

It is the Charity's policy to provide opportunities that allow disabled persons to have meaningful employment in the business and to make our facilities available to disabled students as far as is possible with the constraints of concern for the health and safety of all of our staff and students.

n. Policy on payments of creditors

It is the Charity's policy to agree on payment terms as part of any formal contract with a supplier and to make every endeavour to abide by the agreed terms. Where a purchase is not covered by a formal contract and no agreement is reached in advance of raising an order, the policy is that any valid invoice will be paid in full. The Charity is sympathetic to, and pays particular attention to the cash flow needs of its smaller suppliers.

o. Tax accounting policy

The Charity is considered to meet the definition of a charitable company for UK corporation tax purposes. The Charity's subsidiary company is subject to corporation tax and VAT in the same way as any commercial organisation.

p. Related parties

As set out in note 28 (Related Party Transactions) to the accounts, the charity has ongoing relationships with other entities.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

Structure, governance and management

a. Constitution

The Articles of Association (adopted by special resolution passed on 13 December 2013) requires the number of trustees to be not less than 6 nor more than 11. The Trustees may appoint any person willing to act as a trustee by passing an ordinary resolution. The appointed person will then hold office until the next Annual General Meeting when they will need to be re-appointed or retire.

Each year at the Annual General Meeting one third of the Trustees must retire by rotation as determined by the length of service. However at the Annual General Meeting, the retiring Trustees shall, if willing to act, be re-appointed unless it is resolved not to fill that vacancy.

The Trustees have established their own analysis of the needs of the charity for specialist knowledge and experience on the Board of Trustees. Suitable candidates are recruited to fill vacancies which arise and which cause the body of knowledge and experience to be deficient in any particular area. The Trustees recognise that the main purpose of the Charity is to operate a School, and that hitherto the skills needed were principally to support the School. However, with the success of the School and the achievement of many of the original targets set to measure success, the Trustees continue to promote activities outside the boundaries of West Heath School and will review the skills needed for the long-term development of the Charity, and recruit accordingly.

All Trustees are encouraged to be mindful of recruitment needs and to search out and recommend candidates. Any candidates proposed have to complete a process of interview by the Board (or by an ad-hoc committee of the Board formed for the purpose) and of preliminary familiarisation with the work of the school. Part of this process is that the Principal of the School advises the Trustees concerning the candidates' mix of knowledge and experience, which must benefit the School. Each candidate is then given a file of detailed briefing notes and background material which explains the history and operations of the school, the duties of the Trustees, the committee structure and the legal framework in which the school operates. If this process is successful, the candidates are formally proposed as Trustees. It is the custom of the Board that new Trustees are only appointed by a unanimous vote on an ordinary resolution.

Once new Trustees are appointed to the Board their personal training needs (to enable them to carry out their duties as a Trustee) are assessed and appropriate formal training is provided using specialised training establishments. All new Trustees are assigned to relevant committees where their experience and knowledge can be put to best use to benefit the Charity and its operations.

Board rotation remains a focus for the charity and our succession planning has enabled us to enlist five new Trustees this year, whilst four Trustees have retired.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charity 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 Group and the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

Auditors

The auditors, Haslers, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 24 March 2023 and signed on their behalf by:

P Knutton

P L Knutton

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WEST HEATH 2000

Opinion

We have audited the financial statements of West Heath 2000 (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 August 2022 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 August 2022 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WEST HEATH 2000 (CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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

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

Responsibilities of trustees

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

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

Auditors' responsibilities for the audit of the financial statements

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

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

Based on our understanding of the legal and regulatory frameworks that are applicable to the entity we have considered those that have a direct and indirect material impact on the financial statements and operations of the company. These include but are not limited to the Charities Act 2011, GDPR, and Employment and Health & Safety legislation.

We obtained an understanding of how the company are complying with those legal and regulatory frameworks by making inquiries to the management. We corroborated our inquiries through our review of documentation generated and assessing the extent of compliance with the relevant laws and regulations.

We discussed among the audit engagement team regarding the opportunities and incentives, including management override of controls, that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

As a result of performing the above, we identified the greatest potential for material misstatements due to fraud are in the following areas, and our specific procedures performed to address these are described below:

The risk of management override of controls is the area where the financial statements were most susceptible to material misstatement due to fraud. In addition, the key principal risks related to the existence of inappropriate journal entries to impact the profit for the year and management bias in accounting estimates.

Procedures performed to address these were as follows:
• Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud, including known or suspected instances of non-compliance with laws and regulations, and fraud;

• Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;

• Challenging assumptions and judgements made by management in its significant accounting estimates;

• Identifying and testing journal entries, in particular any unusual journal entries posted around the year-end and journal entries posted by infrequent system users; and

• Ensuring that funds have been stated correctly and no misappropriation has occurred.

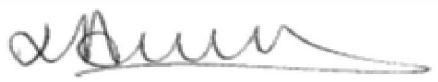
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves

intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charitable company'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 charitable company'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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Laura Ambrose (Senior Statutory Auditor)
for and on behalf of
Haslers
Chartered Accountants
Statutory Auditor
Old Station Road
Loughton
Essex
IG10 4PL

24 March 2023

WEST HEATH 2000

(A Company Limited by Guarantee)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 AUGUST 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Income from:					
Donations and legacies	3	**398,812**	**20,000**	**418,812**	*378,000*
Charitable activities	4	**-**	**8,953,978**	**8,953,978**	*9,312,725*
Other trading activities	5	**-**	**142,990**	**142,990**	*129,023*
Investments	6	**-**	**2,656**	**2,656**	*1,983*
Total income		**398,812**	**9,119,624**	**9,518,436**	*9,821,731*
Expenditure on:					
Charitable activities		**509,905**	**8,575,723**	**9,085,628**	*8,871,903*
Total expenditure		**509,905**	**8,575,723**	**9,085,628**	*8,871,903*
Net movement in funds		**(111,093)**	**543,901**	**432,808**	*949,828*
Reconciliation of funds:					
Total funds brought forward as previously stated		**487,734**	**6,685,770**	**7,173,504**	*6,223,676*
Total funds brought forward as restated		**487,734**	**6,685,770**	**7,173,504**	*6,223,676*
Net movement in funds		**(111,093)**	**543,901**	**432,808**	*949,828*
Total funds carried forward		**376,641**	**7,229,671**	**7,606,312**	*7,173,504*

WEST HEATH 2000

(A Company Limited by Guarantee)
REGISTERED NUMBER: 03571239

CONSOLIDATED BALANCE SHEET
AS AT 31 AUGUST 2022

	Note		2022 £		*2021 £*
Fixed assets					
Tangible assets	11		**3,515,174**		*2,490,109*
			3,515,174		*2,490,109*
Current assets					
Stocks	13	**7,805**		*5,553*	
Debtors	14	**144,610**		*182,818*	
Cash at bank and in hand		**4,515,036**		*4,864,402*	
		4,667,451		*5,052,773*	
Creditors: amounts falling due within one year	15	**(428,312)**		*(221,378)*	
Net current assets			**4,239,139**		*4,831,395*
Total assets less current liabilities			**7,754,313**		*7,321,504*
Provisions for liabilities	17		**(148,000)**		*(148,000)*
Net assets excluding pension asset			**7,606,313**		*7,173,504*
Total net assets			**7,606,313**		*7,173,504*
Charity funds					
Restricted funds	19		**376,641**		*487,734*
Unrestricted funds	19		**7,229,672**		*6,685,770*
Total funds			**7,606,313**		*7,173,504*

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 24 March 2023 and signed on their behalf by:

P L Knutton

CONSOLIDATED BALANCE SHEET (CONTINUED)
AS AT 31 AUGUST 2022

The notes on pages 21 to 43 form part of these financial statements.

WEST HEATH 2000

(A Company Limited by Guarantee)
REGISTERED NUMBER: 03571239

CHARITY BALANCE SHEET
AS AT 31 AUGUST 2022

	Note		2022 £		As restated 2021 £
Fixed assets					
Tangible assets	11		**3,515,174**		*2,489,009*
Investments	12		**100**		*100*
			3,515,274		*2,489,109*
Current assets					
Stocks	13	**5,058**		*3,761*	
Debtors	14	**201,037**		*255,978*	
Cash at bank and in hand		**4,412,413**		*4,797,490*	
		4,618,508		*5,057,229*	
Creditors: amounts falling due within one year	15	**(397,528)**		*(195,380)*	
Net current assets			**4,220,980**		*4,861,849*
Total assets less current liabilities			**7,736,254**		*7,350,958*
Provisions for liabilities	17		**(148,000)**		*(148,000)*
Total net assets			**7,588,254**		*7,202,958*
Charity funds					
Restricted funds	19		**390,841**		*487,734*
Unrestricted funds	19		**7,197,413**		*6,715,224*
Total funds			**7,588,254**		*7,202,958*

The Charity's net movement in funds for the year was £385,296 *(2021 - £952,580)*.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 24 March 2023 and signed on their behalf by:

CHARITY BALANCE SHEET (CONTINUED)
AS AT 31 AUGUST 2022



P L Knutton

The notes on pages 21 to 43 form part of these financial statements.

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2022

	2022 £	*2021* *£*
Cash flows from operating activities		
Net cash used in operating activities	**1,057,325**	*1,223,793*
Cash flows from investing activities		
Dividends, interests and rents from investments	**2,656**	*1,983*
Purchase of tangible fixed assets	**(1,409,347)**	*(511,301)*
Net cash used in investing activities	**(1,406,691)**	**(509,318)**
Cash flows from financing activities		
Net cash provided by financing activities	**-**	**-**
Change in cash and cash equivalents in the year	**(349,366)**	**714,475**
Cash and cash equivalents at the beginning of the year	**4,864,402**	*4,149,927*
Cash and cash equivalents at the end of the year	**4,515,036**	*4,864,402*

The notes on pages 21 to 43 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1. General information

West Heath 2000 is a charitable organisation, registered in England and Wales, with a charity number of 1069677. The registered address is West Heath 2000, Ashgrove Road, Sevenoaks, TN13 1SR.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

West Heath 2000 meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of Financial Activities in these financial statements.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

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

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2. Accounting policies (continued)

2.4 Interest receivable

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

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Leasehold improvements	- 5 - 20 years
Motor vehicles	- 4 years
Fixtures and fittings	- 3 years

2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated Statement of Financial Activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.7 Stocks and work in progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2.8 Debtors

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

2.9 Cash at bank and in hand

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

2. Accounting policies (continued)

2.10 Liabilities

Liabilities and provisions are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activities as a finance cost.

2.11 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

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

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

3. Income from donations and legacies

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Donations	398,812	20,000	**418,812**	*378,000*
Total 2021	*378,000*	*-*	*378,000*	

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
School fees	8,953,978	**8,953,978**	*9,312,725*
Total 2021	*9,312,725*	*9,312,725*	

5. Income from other trading activities

Income from fundraising events

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Lettings & other school income	-	23,967	**23,967**	*92,662*
West Heath Centre income	-	119,023	**119,023**	*35,536*
Other income	-	-	**-**	*825*
	-	142,990	**142,990**	*129,023*
Total 2021	*825*	*128,198*	*129,023*	

6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Bank interest	2,656	**2,656**	*1,983*
Total 2021	*1,983*	*1,983*	

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	*Total funds 2021 £*
Educational operations	5,966,366	3,051,299	**9,017,665**	*8,833,614*
Event costs	39,243	28,720	**67,963**	*38,288*
	6,005,609	3,080,019	**9,085,628**	*8,871,903*
Total 2021	*5,897,718*	*2,974,184*	*8,871,902*	

Analysis of direct costs

	Total funds 2022 £	*Total funds 2021 £*
Staff costs	**5,503,607**	*5,347,442*
Educational supplies	**190,299**	*171,929*
Staff training	**65,624**	*73,968*
Courses and training fees	**246,078**	*304,379*
	6,005,608	*5,897,718*

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Educational operations 2022 £	Events 2022 £	Total funds 2022 £	*Total funds 2021 £*
Staff costs	141,476	9,888	**151,364**	*171,680*
Depreciation	355,951	2,085	**358,036**	*456,460*
Agency staff	203,972	-	**203,972**	*161,610*
IT expenses	44,826	-	**44,826**	*131,044*
Vehicle costs	24,589	-	**24,589**	*25,902*
Rent & rates	524,694	-	**524,694**	*522,459*
Travel costs	160,332	-	**160,332**	*99,605*
Cleaning costs	196,886	987	**197,873**	*188,831*
Printing, postage and telephone	37,477	-	**37,477**	*46,835*
Marketing	19,494	8,732	**28,226**	*5,490*
Repairs & maintenance	530,240	-	**530,240**	*421,042*
Catering	232,600	-	**232,600**	*228,013*
Insurance	219,004	-	**219,004**	*147,672*
Legal & Professional	144,730	2,225	**146,955**	*122,282*
General expenses	12,059	-	**12,059**	*19,035*
Subscriptions	18,073	-	**18,073**	*11,233*
School trips	61,093	-	**61,093**	*21,184*
Bank charges	676	4,504	**5,180**	*3,595*
Bad debts	10,000	-	**10,000**	*78,573*
Recruitment costs	113,127	-	**113,127**	*111,639*
Wedding furnishings	-	299	**299**	-
	3,051,299	28,720	**3,080,019**	*2,974,184*
Total 2021	*2,947,859*	*26,326*	*2,974,184*	

8. Auditors' remuneration

	2022 £	2021 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	**17,250**	*21,285*
Fees payable to the Charity's auditor in respect of:		
All taxation advisory services not included above	**500**	*1,050*
All non-audit services not included above	**1,250**	*3,500*

9. Staff costs

	Group 2022 £	Group 2021 £	Company 2022 £	Company 2021 £
Wages and salaries	**4,633,693**	*4,520,347*	**4,607,960**	*4,483,550*
Social security costs	**405,401**	*407,212*	**405,401**	*407,212*
Contribution to defined contribution pension schemes	**615,877**	*591,563*	**615,877**	*591,563*
	5,654,971	*5,519,122*	**5,629,238**	*5,482,325*

Included in the above are termination payments of £Nil (2021: £76,926).

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

	Group 2022 No.	Group 2021 No.
Direct charitable	**118**	*138*
Administration and support	**59**	*37*
Subsidiary company	**1**	*1*
	178	*176*

9. Staff costs (continued)

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

	Group 2022 No.	*Group 2021 No.*
In the band £60,001 - £70,000	**2**	*2*
In the band £80,001 - £90,000	**1**	*1*

The school considers the Board of Trustees, the Principal and the Senior Leadership Team as their key management personnel. The total cost of the key management personnel including employers national insurance contributions amounted to £219,923 (2021: £506,738).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2021 - £NIL)*.

During the year ended 31 August 2022, expenses totalling £1,263 were reimbursed or paid directly to 5 Trustees *(2021 - £1,873 to 3 Trustees)*. The expenses reimbursed were in relation to travel costs.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

11. Tangible fixed assets

Group

	Leasehold improvements £	Motor vehicles £	Equipment and furniture £	Assets under construction £	Total £
Cost or valuation					
At 1 September 2021	4,555,075	256,638	1,241,403	253,285	6,306,401
Additions	127,965	12,745	111,884	1,156,753	1,409,347
Disposals	(6,225)	(12,657)	(864,145)	-	(883,027)
Transfers between classes	1,410,038	-	-	(1,410,038)	-
At 31 August 2022	6,086,853	256,726	489,142	-	6,832,721
Depreciation					
At 1 September 2021	2,605,977	173,486	1,036,829	-	3,816,292
Charge for the year	232,302	34,077	114,779	-	381,158
On disposals	(3,100)	(12,657)	(864,146)	-	(879,903)
At 31 August 2022	2,835,179	194,906	287,462	-	3,317,547

11. Tangible fixed assets (continued)

Group (continued)

	Leasehold improvements £	Motor vehicles £	Equipment and furniture £	Assets under construction £	Total £
Net book value					
At 31 August 2022	**3,251,674**	**61,820**	**201,680**	**-**	**3,515,174**
At 31 August 2021	*1,949,098*	*83,151*	*204,575*	*253,285*	*2,490,109*

Company

	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Other fixed assets £	Total £
Cost or valuation					
At 1 September 2021	**4,551,075**	**256,638**	**1,175,286**	**253,285**	**6,236,284**
Additions	**127,965**	**12,745**	**111,884**	**1,156,753**	**1,409,347**
Disposals	**(2,225)**	**(12,657)**	**(798,028)**	**-**	**(812,910)**
Transfers between classes	**1,410,038**	**-**	**-**	**(1,410,038)**	**-**
At 31 August 2022	**6,086,853**	**256,726**	**489,142**	**-**	**6,832,721**

11. Tangible fixed assets (continued)

Company (continued)

	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Other fixed assets £	Total £
Depreciation					
At 1 September 2021	**2,603,077**	**173,486**	**970,712**	**-**	**3,747,275**
Charge for the year	**232,102**	**34,077**	**114,779**	**-**	**380,958**
On disposals	**-**	**(12,657)**	**(798,029)**	**-**	**(810,686)**
At 31 August 2022	**2,835,179**	**194,906**	**287,462**	**-**	**3,317,547**
Net book value					
At 31 August 2022	**3,251,674**	**61,820**	**201,680**	**-**	**3,515,174**
At 31 August 2021	*1,947,998*	*83,151*	*204,575*	*253,285*	*2,489,009*

12. Fixed asset investments

Charity	Investments in subsidiary companies £
Cost or valuation	
At 1 September 2021	**100**
At 31 August 2022	**100**
Net book value	
At 31 August 2022	**100**
At 31 August 2021	*100*

Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

Name	Company number	Registered office or principal place of business	Class of shares	Holding
West Heath Centre Limited	05355486	West Heath School, Ashgrove Road, Kent, TN13 1SR	Ordinary	100%

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/(Loss) / Surplus/ (Deficit) for the year £	Net assets £
West Heath Centre Limited	**119,023**	**(32,268)**	**47,513**	**18,159**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

13. Stocks

	Group 2022 £	*Group 2021 £*	Company 2022 £	*Company 2021 £*
Goods to be sold	**7,805**	*5,553*	**5,058**	*3,761*

14. Debtors

	Group 2022 £	*Group As restated 2021 £*	Company 2022 £	*Company As restated 2021 £*
Due within one year				
Trade debtors	**11,975**	*88,549*	**5,871**	*86,177*
Amounts owed by group undertakings	**-**	*-*	**62,531**	*75,532*
Other debtors	**5,796**	*10,428*	**5,796**	*10,428*
Prepayments and accrued income	**126,839**	*83,841*	**126,839**	*83,841*
	144,610	*182,818*	**201,037**	*255,978*

15. Creditors: Amounts falling due within one year

	Group 2022 £	*Group 2021 £*	Company 2022 £	*Company 2021 £*
Trade creditors	**11,318**	*-*	**9,718**	*-*
Other taxation and social security	**156,327**	*14,751*	**138,351**	*-*
Other creditors	**36,167**	*57,815*	**36,167**	*57,815*
Accruals and deferred income	**224,500**	*148,812*	**213,292**	*137,565*
	428,312	*221,378*	**397,528**	*195,380*

. **Deferred income**

	Group 2022 £	*Group 2021 £*	Company 2022 £	*Company 2021 £*
Deferred income at 1 September	**33,220**	*49,246*	**21,841**	*21,841*
Resources deferred during the year	**-**	*33,220*	**-**	*21,841*
Amounts released from previous periods	**(33,220)**	*(49,246)*	**(21,841)**	*(21,841)*
	-	*33,220*	**-**	*21,841*

Deferred income for the charity relates to the rent quarter being paid on 25 September each year but only rebated on a calendar month basis. Deferred income for the group includes wedding income for deposits paid for future dated weddings.

16. Financial instruments

	Group 2022 £	*Group 2021 £*	Company 2022 £	*Company 2021 £*
Financial assets				
Financial assets measured at fair value through income and expenditure	**4,515,036**	*4,864,402*	**4,412,413**	*4,797,490*

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

17. Provisions

Group

	Other provision £
At 1 September 2021	148,000
	148,000

The charitable company recognised a provision in respect of unpaid employers and teacher contributions to the Teachers' Pension Scheme. The provision has been estimated based on published contribution rates for the past 5 years but may be subject to change following submission of the information to Teachers Pensions.

Charity

	Other provision £
At 1 September 2021	148,000
	148,000

18. Prior year adjustments

A prior year adjustment has been recorded to correct the allocation of staff costs to the subsidiary company in the prior year. The affect of this has been eliminated in the consolidated accounts. The overall impact on the West Heath 2000, is to increase in the intercompany balance by £36,797.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

19. Statement of funds

Statement of funds - current year

	As restated Balance at 1 September 2021 £	Income £	Expenditure £	Balance at 31 August 2022 £
Unrestricted funds				
Designated funds				
Capital projects and cyclical maintenance	1,674,400	-	(1,177,400)	497,000
Fixed Assets (less restricted funds)	2,213,308	1,407,122	(359,138)	3,261,292
Operational reserve fund	1,500,000	-	-	1,500,000
Bursary Fund	239,835	60,805	(51,125)	249,515
	5,627,543	1,467,927	(1,587,663)	5,507,807
General funds				
Unrestricted funds	1,058,227	7,651,698	(6,988,060)	1,721,865
Total Unrestricted funds	6,685,770	9,119,625	(8,575,723)	7,229,672
Restricted funds				
ACF Lease - building and maintenance	201,661	350,000	(448,128)	103,533
Courtyard Fund	276,801	-	(24,605)	252,196
Camilla Nurse Fund	8,250	28,000	(36,150)	100
Outdoor Education	916	-	(916)	-
Beauty Room	106	-	(106)	-
Variety	-	20,812	-	20,812
	487,734	398,812	(509,905)	376,641
Total of funds	7,173,504	9,518,437	(9,085,628)	7,606,313

19. Statement of funds (continued)

Designated Funds

The Capital Projects and cyclical maintenance fund is to provide continued investment and maintenance of the assets of the Charity. The Priority one list has been drawn up by the finance committee to allocate this fund for the following 12 months of agreed capital expenditure.

The Fixed Assets fund represents the net book value of monies invested in fixed assets owned by the Charity. Any restricted funds held for amortisation have been deducted from the Fixed Assets total.

The Operational Reserve fund represents the value of cash to be kept aside to sustain the School through a period of restructure should the need arise.

The Bursary fund, established from fundraising activities, is used to supplement fees for students who are not fully funded by Local Authorities.

Restricted Funds

The ACF Lease - Buildings and Maintenance fund has been established for the receipt of rebated rent from the landlord and is expensed on the upkeep of the buildings and its grounds.

The Courtyard Fund is used to receive donations for the purchase of equipment for these specific areas.

The Outdoor Education fund is used to receipt fundraising donations to support students with payments for school residential trips.

The Beauty Room fund is a fund to receive donations from recipients of beauty treatments by the students as part of their studies to be used for the purchase of supplies and equipment in the Beauty Room.

The Variety fund is a fund to assist with the purchase of a new minibus.

19. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 September 2020 £	Income £	Expenditure £	As restated Balance at 31 August 2021 £
Unrestricted funds				
Designated funds				
Capital projects and cyclical maintenance	*1,247,600*	*1,674,400*	*(1,247,600)*	*1,674,400*
Fixed Assets (less restricted funds)	*2,389,952*	-	*(176,644)*	*2,213,308*
Operational reserve fund	*1,500,000*	-	-	*1,500,000*
Bursary Fund	*333,873*	*(37,490)*	*(56,548)*	*239,835*
	5,471,425	*1,636,910*	*(1,480,792)*	*5,627,543*
General funds				
Unrestricted funds	*1,058,227*	*7,805,996*	*(7,805,996)*	*1,058,227*
Total Unrestricted funds	*6,529,652*	*9,442,906*	*(9,286,788)*	*6,685,770*
Restricted funds				
ACF Lease - buildings and maintenance	*222,680*	*350,000*	*(371,019)*	*201,661*
Courtyard Fund	*301,406*	-	*(24,605)*	*276,801*
Camilla Nurse Fund	*8,250*	*28,000*	*(28,000)*	*8,250*
Outdoor Education	*91*	*825*	-	*916*
Beauty Room	*106*	-	-	*106*
	532,533	*378,825*	*(423,624)*	*487,734*
Total of funds	*7,062,185*	*9,821,731*	*(9,710,412)*	*7,173,504*

20. Summary of funds

Summary of funds - current year

	As restated Balance at 1 September 2021 £	Income £	Expenditure £	Balance at 31 August 2022 £
Designated funds	**5,627,543**	**1,467,927**	**(1,587,663)**	**5,507,807**
General funds	**1,058,227**	**7,651,698**	**(6,988,060)**	**1,721,865**
Restricted funds	**487,734**	**398,812**	**(509,905)**	**376,641**
	7,173,504	**9,518,437**	**(9,085,628)**	**7,606,313**

Summary of funds - prior year

	Balance at 1 September 2020 £	*Income £*	*Expenditure £*	*As restated Balance at 31 August 2021 £*
Designated funds	*5,471,425*	*1,636,910*	*(1,480,792)*	*5,627,543*
General funds	*1,058,227*	*7,805,996*	*(7,805,996)*	*1,058,227*
Restricted funds	*532,533*	*378,825*	*(423,624)*	*487,734*
	7,062,185	*9,821,731*	*(9,710,412)*	*7,173,504*

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	252,916	3,262,258	**3,515,174**
Current assets	123,725	4,543,726	**4,667,451**
Creditors due within one year	-	(428,312)	**(428,312)**
Provisions for liabilities and charges	-	(148,000)	**(148,000)**
Total	376,641	7,229,672	**7,606,313**

21. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Restricted funds 2021 £	*Unrestricted funds 2021* £	*As restated Total funds 2021* £
Tangible fixed assets	*276,907*	*2,213,202*	*2,490,109*
Current assets	*210,826*	*4,841,947*	*5,052,773*
Creditors due within one year	-	*(221,378)*	*(221,378)*
Provisions for liabilities and charges	-	*(148,000)*	*(148,000)*
Total As restated	*487,733*	*6,685,771*	*7,173,504*

22. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2022 £	*Group 2021* £
Net income for the year (as per Statement of Financial Activities)	**432,808**	*949,828*
Adjustments for:		
Depreciation charges	**381,158**	*477,666*
Dividends, interests and rents from investments	**(2,656)**	*(1,983)*
Decrease/(increase) in debtors	**121,322**	*(149,011)*
Increase/(decrease) in creditors	**124,693**	*(52,707)*
Net cash provided by operating activities	**1,057,325**	*1,223,793*

23. Analysis of cash and cash equivalents

	Group 2022 £	*Group 2021* £
Cash in hand	**4,515,036**	*4,864,402*
Total cash and cash equivalents	**4,515,036**	*4,864,402*

24. Analysis of changes in net debt

	At 1 September 2021	Cash flows	At 31 August 2022
	£	£	£
Cash at bank and in hand	4,864,402	(349,366)	4,515,036
	4,864,402	(349,366)	4,515,036

25. Capital commitments

	Group 2022	*Group 2021*	Company 2022	*Company 2021*
	£	£	£	£
Contracted for but not provided in these financial statements				
Repairs, maintenance or enhancements to property	-	*1,674,400*	-	*1,674,400*

26. Pension commitments

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. The school participates in the scheme so membership is automatic for full-time teachers.

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

The Government Actuary, using normal actuarial principles, conducts a formal actuarial review of the TPS in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014 published by HM Treasury every 4 years. The aim of the review is to specify the level of future contributions. Actuarial scheme valuations are dependent on assumptions about the value of future costs, design of benefits and many other factors. The latest actuarial valuation of the TPS was carried out as at 31 March 2016. The valuation report was published by the Department for Education on 5 March 2019.

The key elements of the valuation and subsequent consultation are:

- employer contribution rates set at 23.68% of pensionable pay (including a 0.08% administration

26. Pension commitments (continued)

levy)

- total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £218,100 million and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £196,100 million, giving a notional past service deficit of £22,000 million
- the SCAPE rate, set by HMT, is used to determine the notional investment return. The current SCAPE rate is 2.4% above the rate of CPI. assumed real rate of return is 2.4% in excess of prices and 2% in excess of earnings. The rate of real earnings growth is assumed to be 2.2%. The assumed nominal rate of return including earnings growth is 4.45%.

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

The employer's pension costs paid to TPS in the period amounted to £419,211 (2021: £390,197). A copy of the valuation report and supporting documentation is on the Teachers' Pensions website (https://www.teacherspensions.co.uk/news/employers/2019/04/teachers-pensions-valuation-report.aspx).

Under the definitions set out in FRS 102, the TPS is 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.

At the year end the pension liability due to the TPS was £nil (2021: £nil).

Defined Contribution Scheme

The Charity also operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independent administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £196,666. (2021: £201,366). Contributions totalling £28,987 (2021: £nil) were payable to the fund at the balance sheet date and are included in creditors.

27. Operating lease commitments

At 31 August 2022 the Group and the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2022 £	*Group 2021* £	**Company 2022** £	*Company 2021* £
Not later than 1 year	**352,612**	*353,551*	**352,612**	*353,551*
Later than 1 year and not later than 5 years	**1,400,000**	*1,401,140*	**1,400,000**	*1,401,140*
Later than 5 years	**29,750,000**	*30,100,000*	**29,750,000**	*30,100,000*
	31,502,612	*31,854,691*	**31,502,612**	*31,854,691*

Included in the commitments listed above are amounts payable under the lease with ACF Sevenoaks of £350,000 per annum. This same amount is then refunded under the terms of the lease as a designated fund for the upkeep of the building. This lease was for 99 years and is due to expire in 2112.

28. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

29. Related party transactions

West Heath Centre Limited

West Heath Centre Limited has an intercompany account with West Heath 2000 which represents items settled via the school bank account and transferred to the Centre including a monthly salary re-charge and sales made through the school credit card facility. All profits made by West Heath Centre Limited are gifted to the school.

During the year the following transactions took place:

Recharges to West Heath Centre Limited - £25,734 (2021:£5,308)

At the year end, £62,531 (2021: £75,481 restated) was owed from West Heath Centre Limited and is included within debtors. These amounts were eliminated on consolidation.

Other:
During the year, £Nil (2021: £2,400) has been paid to a Trustee for the provision of HR consultancy using the arms length approach.

WEST HEATH 2000

England & Wales - Charity number 1069677

Accounts

Company Registration No. 03571239
Charity Number 1069677

WEST HEATH 2000
(COMPANY LIMITED BY GUARANTEE)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2021

WEST HEATH 2000

(a company limited by guarantee)

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WEST HEATH 2000

(a company limited by guarantee)

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number	03571239
Charity number	1069677
Governing document	Memorandum and Articles of Association
Operating identity	West Heath School
Trustees	Pauline Louise Knutton (Chair) Glenn James Campbell (Resigned 9 July 2021) Stuart Arthur Kennedy Crookshank (Resigned 9 July 2021) Leigh Harris Nishka Mary Smith Graeme Allan Lawrie (Resigned 1 June 2021) Rosie Paola Greco Marina Evelyn Ann Housley Damian Patrick Deeney Helen Marie McClure Lucy Antoinette Wallace (Appointed 26 March 2021) Joanne Flanagan (Appointed 1 October 2021) Margaret Heath (Appointed 1 October 2021)
Executive Leadership Team	Photini Bohacek - Principal Nikolay Marinov - Head of Finance & Company Secretary (from November 2021) Chris Charles-Webb - Head of Finance & Company Secretary (to August 2021) Wendy Foster - Head of Human Resources
Registered office	West Heath School Ashgrove Road Sevenoaks Kent TN13 1SR
Auditor	RSM UK Audit LLP Statutory Auditor, Chartered Accountants Portland 25 High Street Crawley West Sussex RH10 1BG
Banker	HSBC 16 King Street Covent Garden London WC2E 8JF
Solicitor	Knocker & Foskett The Red House, High Street Sevenoaks Kent TN13 1JL

WEST HEATH 2000
(a company limited by guarantee)

CHAIR'S REPORT

This has been another challenging year for our staff and students. Staff coped admirably with the full lockdown in November and the re-opening to all our students in January of this year whilst continuing to follow Government guidelines regarding covid.

Lockdown gave our teaching staff the opportunity to hone their virtual teaching skills whilst also supplementing these with a variety of innovative ways in order to maintain contact with their students.

There have been some planned amendments to the Senior Management teams and this has helped to steady the school and provide a clear focus for the way forward.

The final accounts show a higher than projected surplus, following a year when restrictions imposed by covid have limited our spending. This surplus will be used to assess and support our students' mental health needs following the pandemic and fund ongoing capital projects whilst ensuring that adequate reserves are held in case of emergencies.

P Knutton

Pauline Louise Knutton
Chair
West Heath 2000

Date: 12/05/2022

WEST HEATH 2000
(a company limited by guarantee)

Principal's Report 2020/2021

SUMMARY

During the academic year 2020/2021 we supported 146 students to make progress academically, socially and emotionally. It is a tough and complex task but more importantly a privilege to help our students make progress from typically very challenged and difficult starting points.

The Charitable Objectives continue to underpin our developments as we refine and improve how we 'rebuild lives through education'. Trustees and the Strategic Leadership Team have formulated a five-year strategic plan, in consultation with staff, parents, students and stakeholders (see following report on planned actions for specific details).

The statutory accounts clearly indicate that the Board of Trustees continue to ensure the Charity's resources are directed towards supporting the School develop the curriculum, therapy, care, educational facilities and expertise in order to meet the complex needs of our students. It is worth noting that we experienced our first national lockdown in March 2020 and this affected the number of students we were able to support on site between March and July 2020. However, our school continued to operate remotely and we were able to offer onsite provision to our most vulnerable students. We received confirmation from the Department of Education that our request to be removed from Section 41 list was approved and would be effective from August 2021. It is pivotal to our continuing growth that we are able to control our admissions, as we have the expertise to know which students we are able to support. Additionally, the needs of all students have to be considered carefully and in particular the potential impact of all prospective students to the current student cohort.

1. Finance

The surplus target for 2020/21 was £365k. The surplus achieved was £950k (combined school and WHC) which was above target (see Strategic Report, Financial Review).

One of the most significant reasons for the higher surplus is the COVID 19 pandemic. The charity was in favorable position following the government announcements in regards to continued funding to Local Authorities. Given the reduced level of physical charitable activities, costs were controlled and some expected expenditure did not materialize.

The school, as a Charity, continues to provide bursary placements from fundraising activities. Our founding patron also continues to fund a residential respite placement for students. Bursary and respite placements, as described, continue to have a positive impact on students and their families.

2. Student Numbers

Student numbers were healthy for 2020/2021, with a good rate of referrals and growing numbers of students with significant mental health difficulties referred to the school by mental health providers and professionals. We started in September 2020 with 137 students and ended in July 2021 with 146 students, above budget and our projection. West Heath received a total of 355 enquiries from Local Authorities and from parents.

The development within our Education Offsite Provision, has helped to retain and support students who need an alternative curriculum, outside of our core offer. The number of students who benefit from this provision continues to increase. We focus on provisions that develop our students' confidence, self-esteem and allows them to increase their self-discipline and social responsibilities.

Principal's Report 2020/2021 (Continued)

3. Teaching and Learning

Our Teaching & Learning offer continues to be a strength of the school, with a rich and diverse curriculum offering. In the academic year September 2020 to July 2021, 51 students gained at least one qualification, across 22 different qualifications – including GCSEs, BTECs, NCFEs and Functional Skills qualifications.

The school continues to offer broad options, within the curriculum in addition to core subjects as follows:

2020/2021 Yr10 Option Bands

OPTION A	OPTION B	OPTION C	OPTION D
Citizenship (Y11)	Duke of Edinburgh's Award (Y11)	Creative Media (Y11)	Duke of Edinburgh's Award (Y11)
IT (Y11)	Performing Arts (Y11)	Creative Crafts & Design (Y11)	History (Y11)
Music Performance (Y11)	Art & Design (Y11)	Multi Skills (Y11)	Art & Design (Y11)
Catering (Y11)	Music Technology (Y11)	Catering (Y10)	Motorcycle Maintenance (Y11)
Creative Crafts & Design (Y11)	Textiles (Y11)	Forest School (Y10)	Business Studies (Y11)
Textiles (Y10)	Beauty (Y10)	History (Y10)	Music Performance (Y10)
Art & Design (Y10)	Creative Media (Y10)	Music Technology (Y10)	Catering (Y10)
Performing Arts (Y10)	Creative Crafts & Design (Y10)	Textiles (Y10)	IT (Y10)
Duke of Edinburgh's Award (Y10)	Physical Education (Y10 & 11)	Dance (Y10 & Y11)	Creative Crafts & Design (Y10)
English Literature (Y10 & Y11)			Citizenship (Y10)
			Science (Y10 & Y11)

Principal's Report 2020/2021 (Continued)

4. Residential Provision

Review of West Heath School's Welfare Provision (st.20.4, National Minimum Standards - NMS)

The 'Statement of Purpose' (SOP) is still relevant and describes how our residential provision promotes student welfare. The residential provision is evaluated at least annually within our whole school SEF process. The SEF process includes an evaluation of these NMS and was evaluated before and during our annual business planning. In addition to this, our provision and safeguarding processes continue to be subject to scrutiny from an independent st.20 visitor and Trustees (Student Services Committee - Chairperson).

The staffing arrangements set out in the SOP are fit for purpose and have been effective in providing high quality care and support. The adjustment in our staffing and pay structures within the care department has proved to be effective in terms of retaining and recruiting care staff, which historically has been problematic.

Inspection judgements outlined within the following section continue to be strong.

Four residential staff were funded to ensure residential support workers can develop in their practice and gain formally recognised Childcare Qualifications at Level 3 Diploma or equivalent. Residential staff are working towards this qualification. One out of the four has completed, two are almost complete and one has left the school's employment.

5. Ofsted

On 14-16 January 2020, the school residential provision received their annual Ofsted inspection under the Social Care Common Inspection Framework (SCCIF). The provision was recently inspected on 1st – 3rd February 2022 and the school are currently waiting for the report and confirmation of the grading.

The overall inspection judgements January 2020 were:

- Overall experiences and progress of children and young people **Good**
- How well children and young people are helped and protected **Good**
- The effectiveness of leaders and managers **Good**

6. Report on 2020/21 Planned Actions

The following summarises progress with last year's planned action.

- ***Effectively implement a new Senior Management Structure***

In January 2020 a new Senior Management structure was put in place, with the addition of an Executive Leadership Team. Together with the Senior Leadership Team, the 2 teams are responsible for the leadership of the school. A new Vice Principal of Curriculum was appointed in January 2021 and the Interim Head of Care and Safeguarding was confirmed as the Head of Care and Safeguarding in May 2021. The SLT's focus has been to further develop the integration of pastoral and academic support.

Principal's Report 2020/2021 (Continued)

- ***To train and fund 5 staff to achieve QTS/PGCEIQTLS status***

  Achieved. Developing teachers along with supporting associate teachers to qualify, continues to be a significant strength and feature of the school. Trustees continue to direct funding to ensure teachers can develop in their practice and gain formal qualifications. This of course is connected to our students experiencing high quality teaching.

  - During 2020/21:
    - 3 Staff Members were working on their QTS qualification
    - 1 Staff Members currently working on QTLS qualification

- ***To continue to provide training, advice and support to fellow professionals working in the field of SEND***

  Achieved. This is an ongoing objective that has by necessity been impacted upon by the COVID pandemic. However, while it has been extremely difficult to engage in formal interventions, progress has continued to be made.

  Below are examples of what has been achieved in the academic year 2020 – 2021:

  - On-going development of the Outreach website eg with the addition of more training videos
  - Provision of an online session on Mindfulness for staff in a local school
  - On-going provision of Coaching for a local Head Teacher
  - The allocation of 8 external places on a 7-day Attachment Lead course being delivered at West Heath from Sept 2021
  - The delivery of Mental Health First Aid courses for staff from local schools
  - The planning and initial development of a series of online courses suitable for use by both West Heath staff and external professionals

  The development and sustaining of our outreach work, as reported, will be a strategic priority over the next 5 years.

- ***Provide 23-30 higher needs placements***

  Achieved. Achieved. 30 students with 'higher needs' were placed during 2020/21 in our HEART provision, 4 of whom were weekly boarders. HEART caters to students with significant mental health difficulties. We continue to have very healthy referrals for this part of the school.

- ***To open a year 6 class***

  Achieved. During 2020/2021 we opened the new dedicated West Heath Juniors house and welcomed 11 pupils throughout the academic year. Most subjects were then taught in this dedicated space. With subject specialists for art and music visiting weekly and PE continuing in the PE facility.

- ***Achieve a 4.5% surplus***

  Achieved. The school achieved a surplus of £1m (10% of the school's income including restricted grants), compared to the target of 4.5%. This was exceptional due to the COVID-19 restrictions, as we were not able to undertake school trips and other activities.

- ***SLT & Trustees to continue to implement the 5-year Strategic Priority Plan***

  Achieved. Our strategic priorities are outlined on the following pages and feedback has been provided as to progress made.

7. Review of Planned Actions

- Implement Year 3 of the 5-year strategic plan (strategic priorities)
- Allocate capital to purchase offsite residential accommodation – currently on hold due to the national lockdown, over inflated property market and readjustment of this priority to reflect current residential needs
- Allocate capital to complete the renovation and refurbishment of the school swimming pool – Monies have been set aside for this project and it started in Spring 2021, as planned
- Review the expansion and development of the Key Stage 2 provision – Key Stage 2 has been successfully moved into its own stand alone, bespoke provision on the edge of the school site and the new environment and the nurturing support of our KS2 staff, has allowed our younger learners to flourish
- Implement a strategy to improve residential placements in the short and mid-term – The school is receiving healthy referrals for residential placements and is working closely with our local authority stakeholders to respond to the current needs of students who require a boarding provision.

WESTHEATH

INTRODUCTION

Our strategic priorities for the school and the charity as whole, will be the pivotal focus of our development over the next 3 years. The priorities are designed to even more successfully realise our charitable objectives, vision and mission.

The previous Principal, Mr. James Nunns had deliberately kept the number of strategic priorities (SP) relatively low. This is about making sure time is given to identified priorities properly, not overburdening staff and ensuring SPs complement rather than detract from our primary focus. We work in a busy and complex environment. It is vital we do not take our eye off our core responsibility - our students, and connected to this looking after our staff who support them and the operations of the school. Reflecting on our 2015-18 strategic priorities a lot has been achieved, with the school continuing the development of its provision for our students, who continue to make such encouraging progress.

Predominantly the focus for improvement was developing our teaching and therapeutic offer, with significant investment in recruiting skilled professionals who have joined the team to work with our students. We continued to work hard (and will continue to do so!) to ensure that our therapeutic and pastoral support, compliments and is in balance with our focus on student progress and achievement.

As we look at our next set of priorities, it is important to consider the state of the sector and SEND provision in general. Although there has been an increase in placements in independent and non-maintained schools, the pressures on local authorities and mainstream schools continues. The Leneham Review (Good intentions, good enough? 2017) and our association 'National Association for Independent and Non-Maintained Special Schools (NASS) are clear that independent schools need to share their expertise more as part of the sector. Along with continuing to develop our student focused provision, responding to this agenda is essential and is in keeping with our charitable objectives.

In January 2021 the Board of Trustees appointed an Executive Leadership Team which was placed above the Senior Leadership Team of the school. It is also worth noting that as regards our functioning under the Covid-19 restrictions, we had a second national lockdown imposed in November 2020 and a third national lockdown was imposed from January to March 2021. From March until July 2021, the government executed the roadmap out of lockdown, with almost all measures removed. Throughout this time, we continued to support our day and residential students and ensured that their well-being was at the heart of our practice. As there were no summer exams in the summer of 2020, the students work was assessed through the Teacher Assessed Grades. This involved over 240 hours of internal verification and quality assurance by our teaching staff.

CHARITABLE OBJECTIVES

All of the Strategic Priorities have been written in line with our charitable objectives (CO).

The Charity's Objectives are Specifically Restricted to the Following

a) To provide education for children and young people, and in particular those whose mainstream education has broken down because of trauma or other reasons. Children who need expert help to develop their physical, mental, spiritual and moral capabilities so that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved.

b) To establish research into the education of children with special educational needs and to disseminate the results of such research.

c) To provide training for teachers and other professionals working in the field of education of children with special educational needs.

ESTABLISH AN 'OUTREACH SERVICE

(Lead - David Perridge, Strategic Head of Staff Development & Outreach)

Rationale:

- This strategic priority directly connects with our charitable objectives (c). As part of this it is important to support mainstream schools to understand students with SEMH (training) and offer short term interventions that will help children to receive the support they need either in a mainstream or specialist setting. Both would help mainstream schools support students in their settings and would be a preventative intervention. Our initial 'outreach' provision will predominantly involve the provision of training programmes and an agreed number of psychological assessments.

- While the last year has made it extremely difficult to engage in the direct delivery of significant aspects of our Outreach provision, we have continued to be active and creative in seeking ways to provide support to others. Alongside the delivery of a small number of face-to-face trainings, some training has also been provided online. Similarly, 1:1 Coaching has continued. We have also taken the opportunity to develop a rich and varied resource in the form of our Outreach website West Heath Outreach - Home. In addition, we have also been engaged in the early stage of the development of online courses aimed at supporting people develop the insights, attitudes and skills that will better equip them for supporting young people.

Principal's Report 2020/2021 (Continued)

GAIN DFE MATERIAL CHANGE APPROVAL TO CHANGE AGE RANGE FROM 10-19YRS TO 10-20YRS

(Lead - Photini Bohacek, Principal)

Rationale:

- Sometimes our students haven't achieved the outcomes in their EHC plan and it would be in their interest to continue with LA approval. A small percentage of our students move onto higher education, due to time out of school and their complex needs. Providing up to 20 years of age for some students' will give more opportunity for progression to higher education in keeping with our purpose and aspiration for our students.

- We have previously applied for a temporary material, with positive outcomes.

- **Achieved.** We have been successful in obtaining the material change and are now able to take young people from the age of 10 and to continue to educate them until the age of 20, depending on their individual needs.

ESTABLISH A FULL STAFF SUPERVISION MODEL

(Leads - David Perridge, Strategic Head of Staff Development & Outreach &
Mimi Kirke-Smith, Strategic Head of Therapeutic Services & Lead Professional HEART)

Rationale:

- We need a more consistent framework to look after/supervise our staff, who have to deal with highly complex and challenged students.
- We have an embedded supervision model in care and therapy, it is a logical step to introduce a supervision model across the whole school.

This continues to be an aspect of our support for staff that requires attention. It is to be addressed in the context of a wider review of our approach to both appraisal and staff development

GAIN ATTACHMENT AWARE AND TRAUMA INFORMED STATUS

(Lead - Photini Bohacek, Principal)

Rationale:

- We have agreed this approach is most suited to the SEND we have in our student cohort
- The link between adverse childhood experiences (such as neglect, abuse or parent mental health difficulties), developmental trauma and poorer outcomes for children in relation to education, mental and physical health is increasingly well documented
- The Trauma-Informed Schools Programme brings together the latest thinking and research from neuroscience and psychology
- It offers staff the opportunity to deepen their understanding of the impact of developmental trauma
- It will support staff to work in a trauma-informed school, where children can feel safe, make progress and thrive
- Staff will have access to the latest research in developmental trauma by exploring the impact on the student's sensory system, attachment security, emotional and behavioural regulation and thinking skills, whilst considering the implications for our school
- The SLT will plan for a whole school approach to becoming trauma-informed, looking at relational and practical approaches, relationships, staff wellbeing, curriculum planning and behaviour through the lens of developmental trauma.

Principal's Report 2020/2021 (Continued)

Due to the impact of the Covid pandemic and the three national lockdowns, this training is now in place commencing in September 2021. This Attachment Aware and Trauma Informed training will transform the reflective practice of our staff and provide the most effective strategies to support our young people and help them to engage with their education. This training is based on the latest neuroscience developments, which have proven to be effective in addressing adverse childhood experiences. In January 2020, a weekly Attachment Awareness Group was established and it ran until the February 2020 half-term. In March 2020, our clinical psychologist, Dr Mimi Kirke-Smith led a staff twilight training session on Attachment.



Photini Bohacek
Principal

REPORT OF THE TRUSTEES

The Trustees present their Annual Report together with the Audited Financial Statements for the year ended 31 August 2021. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 1 January 2019.

Aims and objectives of the charity
The aims and objectives as set out in the Memorandum of Association are:

1. To provide education for children and young people and in particular those whose mainstream education has broken down because of trauma or other reasons and who need expert help to develop their physical, mental, spiritual and moral capacities so that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved.

2. To establish research into the education of children with special educational needs and to disseminate the results of such research.

3. To provide training for teachers and other professionals working in the field of education of children with special educational needs.

West Heath 2000 operates from dedicated premises situated in Sevenoaks, Kent. It offers full time education and weekly boarding for young people from the age of 10 to 19 and education support and weekly boarding for Post 16 students whose main studies take place at Local Authority colleges.

The Charity has one wholly-owned subsidiary company, West Heath Centre Limited, which operates to maximise the non-school use of the land and buildings, and organises specialist training courses in the field of provision of education for children with special educational needs. Profits of West Heath Centre are distributed to West Heath 2000 under Gift Aid.

Research projects covering areas such as "outcomes for young people after leaving SEN', and "Do working memory profiles vary between adolescents with ADHD and complex trauma" are continuing throughout the year.

The Trustees are satisfied that the objectives are charitable and demonstrate that the Charity operates for the public benefit.

A full review of the objectives, activities and achievements for the year ended 31 August 2021 and the objectives, planned activities and targets for the year ended 31 August 2022 is dealt with in the Principal's Report.

Organisation and structure
Day to day management of the Charity's principal operations is delegated to a full time team of professional managers, known as the Executive Leadership Team, under the overall management of the Principal. Each Executive Leader has overall responsibility for one element of the School's activities.

The Board of Trustees establishes a number of permanent committees which provide practical support to the management team. These committees are chaired by Trustees and include the Principal, other members drawn from the Executive Leadership Team, parents, teachers and supporters of the charity co-opted for their relevant specialist knowledge and experience.

Future developments
2022/23 will be a year to invest in capital projects for the future. Following the application approval for the refurbishment of the swimming pool, work is undergoing with anticipated completion April/ May 2022. Our beneficiaries will have the ability to use this new facility and during out of school hours it will be hired to external partners in the community. There will be some additional parking to ease the cars parked on site and reduce damage to green areas of the estate.

The construction of a New School Hall has now been evaluated, which could potentially lead to extended capacity and improved educational provision.

Cash and near cash
The Charity ordinarily defines cash and near cash as deposits with a recognised major UK bank with a maturity not greater than 3 months.

To the extent that the budget and forecasts do not show a requirement for the cash equivalent of the operational reserve, then an amount up to 60% of the operational reserve, capped at £1m, may be placed in a deposit with a fixed term of up to 15 months if this secures a significantly improved rate of interest.

Total deposits, including current accounts, with any one financial institution may not exceed £1m. For this purpose connected institutions (e.g. Royal Bank of Scotland and National Westminster Bank) are treated as one.

Investment policy and performance
The Trustees have established a framework in which some part of the cash surpluses can be legitimately invested in longer-term assets which augment the revenue generating operations of the School, subject to strict controls over the ability to realise those assets should the need arise. The schedule set out above summarises how this policy is put into effect.

The Policy in operation for the year ended 31 August 2021 was to place surplus cash with stable and reputable financial institutions at the best available deposit account interest rates. The continuing crisis in the banking sector and the high-profile collapse of some major financial institutions serves to underline the need to keep under review the status and stability of those institutions with which surplus cash is deposited. There is a cap of £1m on the amount deposited with any one bank and as a consequence new bank accounts have been opened and cash was distributed to these accounts in order to comply with the policy. During the year total interest earned from these deposits amounted to £1,983 (2020: £9,554).

Reserve policy
Trustees have reviewed their liability of future income streams, the commitment to future expenditure and risks faced as a Charity. The Charity has determined that it needs to hold enough reserves in cash or near cash to support the operation of the school should the fee income reduce either by lack of pupils referred or by economic pressure on the fees chargeable.

The school would examine the situation and circumstances if income dropped by a significant enough level that required a detailed reorganisation of the school so that outgoings would again match income. The Trustees believe that provision needs to be made for a reorganisation to take up to 4 years to fully implement, following which the School would be back to creating a financial surplus.

The level of reserves will be monitored regularly by the Finance Committee and this policy will be reviewed annually by the main board. This will ensure that appropriate steps are in place to maintain the operational reserve at the required level. During the review of the reserves figure for August 2021 the committee have recommended to the trustees to reserve fully for any terms during the 4 year period which are in deficit. This has resulted in an operational reserve of £1.5m.

At the end of August 2021, West Heath 2000 held sufficient funds to allow fully for the operational reserve of £1.5m (2020: £1.5m). Retained earnings over and above the reserves figure can be used by the school for investment in long term projects to improve the facilities at the school.

Summary of reserves and investment policies

These two topics are inextricably linked. All reserves have to be held in some way as assets and this matrix sets out how these will be managed. Restricted and Unrestricted funds at 31 August 2021 are set out in notes 21 and 22:

Class of Reserve	Value at anytime	Trustee review	Permitted investment
Restricted: to include ACF Lease Donation Various Capital Donations for long- term capital development to match future amortisation.	Whatever sum has been given for a restricted purpose less actual expenditure made for that purpose.	A monthly schedule of fund movements is produced with the management accounts for review by the finance committee and the full board of trustees at each meeting.	Cash and near-cash. Ie secure non-risk short-term notice bank deposits in reputable financial institutions except for Restricted Reserves matched against investment in fixed assets.
Unrestricted (including Designated)			
Operational Reserve	An amount as calculated by the finance committee and agreed by the full board of trustees to cover deficits during a period of restructuring should revenue decrease by a significant level.	Full financial details relating to calculation of reserve to be reviewed annually by the finance committee and full board of trustees.	At least 75% as cash and near cash.ie secure non- risk short-term notice bank deposits in reputable financial institutions.
Fixed Asset Reserve	The net book value of fixed assets owned by the Charity, except where these are matched by Restricted Reserves.	Ensures that reserves already invested in long term fixed assets for charitable purposes cannot be used for other purposes.	Fixed assets owned by the Charity.
Capital Projects and Cyclical Maintenance	Proposed Capital Expenditure already authorised or listed on a 'Priority Projects' list.	Monthly review by the finance committee.	Cash.
Bursary	Fundraising activities and letting income used to supplement fees for students who are not fully funded by Local Authorities	A monthly schedule of fund movements is produced with the management accounts for review by the finance committee and the full board of trustees at each meeting.	Cash.
Free Reserves	Value of total Funds less Restricted Reserves and Designated Reserves and Operational Reserve and Capital Projects.	Reviewed along with the monthly management accounts by the finance committee, and allocated to capital projects throughout the course of the financial year.	Cash.

Risk management

The Trustees and Executive Leadership Team examine the major risks that the School faces each year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the School in the future.

The full document has the risks broken down into Governance and Management, Operational, Financial, and Environmental external factors. Each risk is then broken down into sections with potential impact identified, steps to mitigate the risks and who has responsibility for complying with the program.

Steps have therefore been taken to ensure that we have the capacity to:

- meet the demand for pupil places;
- recruit and retain sufficient levels of skilled staff;
- provide and maintain adequate physical resources and infrastructure;
- provide adequate levels of governance and operational control;
- prevent events that could damage the school's reputation;
- provide adequate IT systems and ensure the protection and security of confidential information;
- provide adequate controls to ensure the safeguarding and welfare of pupils.

The document is reviewed annually by the finance committee and senior leadership.

Executive Leadership pay and remuneration
There is a pay policy set by the trustees which has detailed pay bands for each area of the organisation. Leadership bands are based on national teacher's leadership scales and where appropriate non-teaching leaders are benchmarked against other leadership positions in the independent and maintained sector. The pay policy also covers performance related pay and the appraisal process.

Trustees
The Trustees are as follows:

Pauline Louise Knutton (Chair)
Glenn James Campbell (Resigned 9 July 2021)
Stuart Arthur Kennedy Crookshank (Resigned 9 July 2021)
Leigh Harris
Nishka Mary Smith
Graeme Allan Lawrie (Resigned 1 June 2021)
Rosie Paola Greco
Marina Evelyn Ann Housley
Damian Patrick Deeney
Helen Marie McClure
Lucy Antoinette Wallace (Appointed 26 March 2021)
Joanne Flanagan (Appointed 1 October 2021)
Margaret Heath (Appointed 1 October 2021)

The Articles of Association (adopted by special resolution passed on 13 December 2013) requires the number of trustees to be not less than 6 nor more than 11. The Trustees may appoint any person willing to act as a trustee by passing an ordinary resolution. The appointed person will then hold office until the next Annual General Meeting when they will need to be re-appointed or retire.

Each year at the Annual General Meeting one third of the Trustees must retire by rotation as determined by the length of service. However at the Annual General Meeting, the retiring Trustees shall, if willing to act, be re-appointed unless it is resolved not to fill that vacancy.

The Trustees have established their own analysis of the needs of the charity for specialist knowledge and experience on the Board of Trustees. Suitable candidates are recruited to fill vacancies which arise and which cause the body of knowledge and experience to be deficient in any particular area. The Trustees recognise that the main purpose of the Charity is to operate a School, and that hitherto the skills needed were principally to support the School. However, with the success of the School and the achievement of many of the original targets set to measure success, the Trustees continue to promote activities outside the boundaries of West Heath School and will review the skills needed for the long-term development of the Charity, and recruit accordingly.

All Trustees are encouraged to be mindful of recruitment needs and to search out and recommend candidates. Any candidates proposed have to complete a process of interview by the Board (or by an ad-hoc committee of the Board formed for the purpose) and of preliminary familiarisation with the work of the school. Part of this process is that the Principal of the School advises the Trustees concerning the candidates' mix of knowledge and experience, which must benefit the School. Each candidate is then given a file of detailed briefing notes and background material which explains the history and operations of the school, the duties of the Trustees, the committee structure and the legal framework in which the school operates. If this process is successful, the candidates are formally proposed as Trustees. It is the custom of the Board that new Trustees are only appointed by a unanimous vote on an ordinary resolution.

Once new Trustees are appointed to the Board their personal training needs (to enable them to carry out their duties as a Trustee) are assessed and appropriate formal training is provided using specialised training establishments. All new Trustees are assigned to relevant committees where their experience and knowledge can be put to best use to benefit the Charity and its operations.

Board rotation remains a focus for the charity and our succession planning has enabled us to enlist two new Trustees this year.

Qualifying third party indemnity provisions
The charity has made qualifying third party indemnity provisions for the benefit of its trustees during the year. These provisions remain in force at the reporting date. Further details can be found in note 13.

Public benefit requirement
The Trustees have given due consideration to the Charity Commission published Guidance on the operation of Public Benefit requirement in all aspects of our Charitable operations. We continue to provide for the advancement of Education for students whose mainstream schooling has broken down.

The environment
The Charity has adopted policies and procedures that take account of the need to conserve and protect the environment. The Trustees are committed to compliance with environmental best practice in all aspects of the business.

Policy on disabled persons
It is the Charity's policy to provide opportunities that allow disabled persons to have meaningful employment in the business and to make our facilities available to disabled students as far as is possible with the constraints of concern for the health and safety of all of our staff and students.

Policy on payments of creditors
It is the Charity's policy to agree on payment terms as part of any formal contract with a supplier and to make every endeavour to abide by the agreed terms. Where a purchase is not covered by a formal contract and no agreement is reached in advance of raising an order, the policy is that any valid invoice will be paid in full. The Charity is sympathetic to, and pays particular attention to the cash flow needs of its smaller suppliers.

Tax accounting policy
The Charity is considered to meet the definition of a charitable company for UK corporation tax purposes. The Charity's subsidiary company is subject to corporation tax and VAT in the same way as any commercial organisation.

Related parties
As set out in note 28 (Related Party Transactions) to the accounts, the charity has ongoing relationships with other entities.

STRATEGIC REPORT

The Executive Leadership Team in partnership with the Trustees has the School mission statement, values, beliefs and strategic priorities for the following three years under constant review to ensure it continues to meet the school's overall needs.

Financial review
During the year total revenues increased by £1,221,843 to £9,821,731 (2020: £8,599,888). Although overall student numbers were slightly down in the year, the demand for an additional one to one and therapeutic education services rose which increased the total revenues. Costs were once again dominated by pay for teachers and teaching support and other staff. The surplus for the year was £949,828 (2020: £205,368). This amounted to 10% of total revenues (2020: 2%) and resulted in closing total reserves including restricted and designated funds of £7,173,504 (2020: £6,223,676).

Going concern
The trustees have considered whether it is appropriate to prepare the financial statements on the basis that the group and charity is a going concern, including the impact of the ongoing Covid-19 pandemic on that assessment. The trustees have reviewed the financial forecasts for the group and charity and have in particular considered its anticipated income and expenditure commitments for a period of twelve months from the date of approval of these financial statements.

In regard to the school the Trustees have reviewed the financial projections, budgets and cash flows for the period up to 31 May 2023 and are satisfied that the school has adequate finances and reserves to maintain its ability to operate successfully for the future without additional funding.

The school's fee income comes from Local Authorities. In the government's publication entitled 'Actions for schools during the coronavirus outbreak' the guidance says:

"Local authorities will also continue to receive their high needs budgets and should continue to pay top-up and other high needs funding to schools. Funding will be maintained and services should not be reduced because some or all children and young people are not in attendance (because of sickness or self-isolation, or where the institution has temporarily or partially closed)."

As a result, local authorities are being required to pay schools for their student fees even if students are not attending school. The local authorities to whom we have issued invoices for the remainder of the year 2021/22 are continuing to pay within their normal terms of payment. This assumption has been built into the financial forecasts, cash flows and budget for 2022/23. With this 'protected income' the Trustees are satisfied that the school can continue as a going concern.

The Trustees have also reviewed the Fixed Asset Register and are of the opinion that no assets used by the school are impaired by the effects of Covid-19.

Fundraising
West Heath Centre has now become an established venue for weddings, receptions and fundraising events. The turnover from these events was £25,980 (2020: £13,880). This has remained low due to the national lockdowns and Covid-19 restrictions throughout 2020 and 2021.

The Charity received donations amounting to £375,765 (2020: £399,452). Additional events organised and managed by the staff at the school on a voluntary basis, raised £100 (2020: £6,024). The amount fundraised was impacted by the Covid-19 restrictions. The School continues to let out its facilities to other schools and the local community and this raised £9,490 (2020: £36,324). The income from lettings has been reduced due to the requirement to tighten the safeguarding rules which has led to mid-week letting being withdrawn.

The West Heath Centre
There has been a step change in the services offered by West Heath Centre Ltd over the last few years. In conjunction with the school's outsourced catering contractor we now offer all catering for weddings and parties in house. This allows the Centre to benefit from higher profit margins and a healthy income to our bursary fund. The marketing literature and web site have all been updated to reflect this improved offer to the guests of the Centre.

STRATEGIC REPORT

Policy on employee involvement
It is the Charity's policy to keep all staff informed as to the development of the business and to encourage them to contribute their ideas, criticisms and comments through a management process which recognises and rewards genuine involvement in the success of the School.

Principal risks and uncertainties
The charity has a small number of operating dependencies which form the basis of the strategic risks which the charity has to address. The two main risks and the steps taken to mitigate them are:-

a) A failure of the charity to conduct its business in accordance with the terms of the leased premises, potentially putting the lease at risk of cancellation. The charity addresses this through strict governance processes which monitor all critical aspect of adherence to the lease.

b) A fundamental change in the economic circumstances of the Local Authorities which place children with the school, and which pay their fees. The charity addresses this by focusing on the quality of education and value-for-money for the LA's, but also maintains a plan, on constant stand by to restructure the business if fees should fall significantly due to factors outside the charity's control. To supplement this objective, the school has appointed a Vice Principal: Corporate Operations who works closely with the Principal/CEO to liaise and communicate regularly with all stakeholders.

The report of the trustees refers to the detailed process by which other risks are assessed and monitored.

Auditor
RSM UK Audit LLP has indicated its willingness to continue in office.

Provision of information to auditor
In so far as the trustees are aware:

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

The Trustees' Annual Report is approved by order of the board of trustees and the Strategic Report (included herein) is approved by the board of trustees in their capacity as directors and signed on its behalf by:-

P Knutton

Pauline Louise Knutton
Trustee

Date: ...12/05/2022....

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Statement of trustees' responsibilities in relation to financial statements
The trustees (who are also directors of West Heath 2000 for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the group as at the balance sheet date, and of the incoming resources and application of resources, including the income and expenditure for the charitable group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WEST HEATH 2000

Opinion

We have audited the financial statements of West Heath 2000 (the 'parent charitable company') for the year ended 31 August 2021 which comprise the Consolidated Statement of Financial Activities, Consolidated and Charity Balance Sheet, the Consolidated Statement of Cashflows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 August 2021 and of its group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and partent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 20, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the group and parent charitable company operate in and how the group and parent chartiable company are complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are Charities SORP (FRS102), Companies Act 2006, Charities Act 2011 and the charitable company's governing document. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing financial statement disclosures, inspecting correspondence with local tax authorities and evaluating advice received from internal/external tax advisors.

The most significant laws and regulations that have an indirect impact on the financial statements are The Education (Independent School Standards) Regulations 2014, Keeping Children Safe in Education under section 175 of the Education Act 2002, and the UK General Data Protection Regulation (UK GDPR). We performed audit procedures to inquire of management and those charged with governance whether the charitable company is in compliance with these law and regulations and inspected correspondence with regulatory authorities.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the business rationale in relation to significant unusual transactions and transactions entered into outside the normal course of business, challenging judgments and estimates applied to the financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: http://www.frc.org.uk/auditorsresponsibilities This description forms part of our auditor's report.

Use of our report

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

RSM UK Audit LLP

Zoe Longstaff-Tyrrell (Senior Statutory Auditor)

For and on behalf of RSM UK Audit LLP, Statutory Auditor
Chartered Accountants
Portland
25 High Street
Crawley
West Sussex
RH10 1BG

18 May 2022

WEST HEATH 2000

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating Income and Expenditure Account)

FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted and Non-charity fund funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies	3	-	378,000	378,000	399,452
Charitable activities	4	9,312,725	-	9,312,725	8,134,654
Other trading activities	5	128,198	825	129,023	56,228
Investments	6	1,983	-	1,983	9,554
Total		9,442,906	378,825	9,821,731	8,599,888
Expenditure on:					
Raising Funds	7	1,491	-	1,491	40,943
Charitable Activities	8	8,446,788	423,624	8,870,412	8,353,577
Total		8,448,279	423,624	8,871,903	8,394,520
Net income/(expenditure)		994,627	(44,799)	949,828	205,368
Transfer between funds		-	-	-	-
Net movement in funds		994,627	(44,799)	949,828	205,368
Reconciliation of funds:					
Fund balances brought forward 1 September		5,691,143	532,533	6,223,676	6,018,308
Fund balances carried forward at 31 August		6,685,770	487,734	7,173,504	6,223,676

WEST HEATH 2000

Company Registration No. 03571239

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed Assets					
Tangible fixed assets	14		2,490,109		2,456,474
Current assets					
Stock		5,553		5,553	
Debtors	16	182,818		33,807	
Cash at bank and in hand		4,864,402		4,149,927	
		5,052,773		4,189,287	
Creditors: amounts falling due within one year	17	(221,378)		(267,085)	
Net current assets			4,831,395		3,922,202
Total assets less current liabilities			7,321,504		6,378,676
Creditors: amounts falling due after more than one year	18		-		(7,000)
Provisions	20		(148,000)		(148,000)
Net assets			7,173,504		6,223,676
Funds					
Restricted funds	21		487,734		532,533
Unrestricted funds:					
General funds		1,050,883		246,419	
Designated funds	22	5,627,543		5,471,425	
			6,678,426		5,717,844
Non-charity funds			7,344		(26,701)
	24		7,173,504		6,223,676

The financial statement on pages 23 to 42 were approved and authorised for issue by the Board on 06/05/24 and signed on its behalf by:

Pauline Louise Knutton
Trustee

P Knutton

CHARITY STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed Assets					
Tangible fixed assets	14		2,489,009		2,454,389
Investments	15		100		100
			2,489,109		2,454,489
Current assets					
Stock		3,761		3,761	
Debtors	16	219,180		67,233	
Cash at bank and in hand		4,797,490		4,110,958	
		5,020,431		4,181,952	
Creditors: amounts falling due within one year	17	(195,380)		(238,064)	
		(195,380)		(238,064)	
Net current assets			4,825,051		3,943,888
Provisions	20		(148,000)		(148,000)
Net assets			7,166,160		6,250,377
Funds					
Restricted funds	21		487,734		532,533
Unrestricted funds					
General funds		1,050,883		246,419	
Designated funds	22	5,627,543		5,471,425	
			6,678,426		5,717,844
	24		7,166,160		6,250,377

The consolidated net income for the year includes a net surplus of £915,783 (2020: £232,073) which is dealt within the accounts of the parent company. The parent has taken advantage of section 408 of the Companies Act 2006 not to present its unconsolidated Statement of Financial Activities.

The financial statement on pages 23 to 42 were approved and authorised for issue by the Board on 06/05/2022 and signed on its behalf by:

P Knutton

Pauline Louise Knutton

Trustee

WEST HEATH 2000

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	2021		2020	
		£	£	£	£
Cash flows from operating activities					
Net cash provided by operating activities	25		1,223,793		374,162
Cash flows from investing activities					
Purchase of fixed assets	14	(511,301)		(305,403)	
Disposal of fixed assets		-		13,960	
Interest received		1,983		9,554	
			(509,318)		(281,889)
Change in cash and cash equivalents in the reporting period			714,475		92,273
Cash and cash equivalents at 1 September			4,149,927		4,057,654
Cash and cash equivalents at 31 August			4,864,402		4,149,927

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

1 Accounting policies

Legal status of the Charity
The Charity is a private company limited by guarantee incorporated in England and has no share capital. The liability of the members is limited to the sum of £1 per member. No one individual member has control. The registered office is Ashgrove Road, Sevenoaks, Kent, TN13 1SR.

The charity's objectives and aims are disclosed in the Principal's Report and Report of the Trustees.

Basis of preparation
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £1.

The Charity constitutes a public benefit entity as defined by FRS102.

The Charity is a qualifying entity for the purposes of FRS 102, being a member of a group where the parent of that group prepares publicly available consolidated financial statements, including this Charity, which are intended to give a true and fair view of the assets, liabilities, financial position and profit or loss of the group. The Charity has therefore taken advantage of exemptions from the following disclosure requirements for parent charity information presented within the consolidated financial statements:

- Section 7 'Statement of Cash Flows' – Presentation of a statement of cash flow and related notes and disclosures

Going concern
The trustees have considered whether it is appropriate to prepare the financial statements on the basis that the group and charity is a going concern, including the impact of the ongoing Covid-19 pandemic on that assessment. The trustees have reviewed the financial forecasts for the group and charity and have in particular considered its anticipated income and expenditure commitments for a period of twelve months from the date of approval of these financial statements.

In regard to the school the Trustees have reviewed the financial projections, budgets and cash flows for the period up to 31 May 2023 and are satisfied that the school has adequate finances and reserves to maintain its ability to operate successfully for the future without additional funding. The school's fee income comes from Local Authorities and funding has continued to be received for the academic year 2021/22 in line with the DfE published guidelines. It is also anticipated that this funding will continue for the academic year 2022/23. This assumption has been built into the financial forecasts, cash flows and budget for 2022/23. With this 'protected income' the Trustees are satisfied that the school can continue as a going concern.

The trustees believe that the group and charity has adequate resources to continue in operational existence for at least the next twelve months from the date of approval of the financial statements and to meet all of its liabilities during that period as they fall due. For that reason, the trustees continue to adopt the going concern basis in preparing the financial statements.

Basis of consolidation
The Group financial statements consolidate those of the Charity and of its subsidiary undertaking drawn up to 31 August 2021. A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented because the Charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

Subsidiaries are entities over which the Group has the power to control the financial and operating policies so as to obtain benefits from their activities. Subsidiaries are fully consolidated from the date on which control is transferred until the date that such control ceases. Intra-group transactions, balances and unrealised gains and losses on transactions between group companies are eliminated.

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

Income
Income represents the total income receivable during the year comprising donations and gifts, fees receivable, bursaries released, lettings, investment income and other income.

Fees receivable and lettings income is accounted for in the period in which the service is provided.

Donations for activities restricted by the donor are taken to restricted funds. General fundraising is made for the purposes of the Bursary Fund and all donors are assumed to have restricted their donations for that purpose, unless specifically stated otherwise by each donor.

Expenditure and apportionment of costs between activities
With few exceptions, costs incurred by the Charity are directly for the provision and delivery of education services and, as such are apportioned entirely to that activity. No distinction is drawn between day-care and residential provision as these are integrated parts of the total provision of education.

Where other activities are undertaken it is the usual practise of the Charity to employ staff who are fully committed to those activities, so as not to dilute the efforts of education staff. Any costs directly incurred on or by those staff are charged to the relevant activity. Property costs, utilities and other costs of occupation are not apportioned to non-educational activities as the share which could be notionally attributable to non-education activities is de minimis and is not incurred on a marginal basis.

Governance costs, includes only those items which are not directly related to delivery of education services, or other specific activities. It includes 100% of the Accounting, Annual Audit and Statutory fees and 1% of the salary cost the Principal and 5% of the salary costs of the Company Secretary.

Fund accounting
Unrestricted funds comprise accumulated surpluses and deficits on general funds and are available for use at the discretion of the Trustees in furtherance of the general charitable objectives.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in note 22 to the financial statements.

Restricted funds are funds subject to specific restricted conditions imposed by the donors (note 21).

Irrecoverable VAT
As virtually all of the Charity's revenue is from fees charged to Local Authorities for the provision of education, advantage has been taken of the concession which permits the charity not to register for VAT, thereby eliminating the need to add VAT to invoices for fees. The reason for this is that any VAT charged by the Charity would not be recoverable by the LAs, which could place the Charity in a commercially uncompetitive position. However, because the Charity itself is therefore outside the scope of VAT reporting, and there is no VAT-taxable income, any VAT paid by the charity on its own outgoings cannot be recovered, and therefore represents an additional cost. Any such VAT is included in the books of account as part of the cost of the goods or services purchased.

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

1 Accounting policies *(continued)*

Tangible fixed assets
Tangible fixed assets are stated at cost less depreciation. Cost represents purchase price together with any incidental costs of acquisition. Tangible fixed assets are stated at cost less depreciation. Individual capital items, or projects, with a value greater than £1,000 are capitalised. Assets in the course of construction are stated at cost less any provision for impairment. They are transferred to completed assets when substantially all of the activities necessary to get the asset ready for use are complete.

Depreciation is provided on all tangible fixed assets in order to write off their cost by equal annual instalments over their expected useful lives. The rates adopted are as follows:-

Fixtures and Fittings	3 years
Motor Vehicles	4 years
Leasehold improvements	5 to 20 years
Plant	7 years
Equipment & Furniture	3 years
Temporary Buildings	3 years

Assets under construction are not depreciated.

Stocks and work in progress
Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overhead.

Financial instruments
A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments are therefore classified and accounting for according to the substance of the contractual arrangement as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the entry after deducting all of its liabilities.

Financial assets and liabilities
The Charity's debtors and creditors that meet the definition of either a financial asset or a financial liability are initially recognised at the transaction value and thereafter are stated at amortised cost using the effective interest method.

Taxation
The charity is a registered charity and as such its income and gains falling within Sections 371 to 489 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

Operating leases
Operating lease costs are recognised on a straight line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight line basis over the lease term.

2 Accounting estimates and areas of judgement

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees do not consider any of the judgements or estimations to have any significant effect on the financial statements.

3 Donations and legacies

	Restricted funds	
	2021	2020
	£	£
Donations receivable	378,000	399,452

4 Charitable activities

	Unrestricted funds	
	2021	2020
	£	£
Education - fees receivable	9,312,725	8,134,654

5 Other trading activities

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
Lettings	9,490	-	9,490	36,324
Trading Activities	118,708	-	118,708	19,814
Other income	-	825	825	90
	128,198	825	129,023	56,228

Of the other trading activities income for the year ended 31 August 2020, £90 is attributable to restricted funds and £56,138 is attributable to unrestricted funds.

6 Investments

	Unrestricted funds	
	2021	2020
	£	£
Bank interest receivable	1,983	9,554

7 Raising funds

	Staff costs	Other	Depreciation	2021 Total	2020 Total
	£	£	£	£	£
Lettings expenses	-	-	-	-	304
Trading activity	-	506	985	1,491	40,639
	-	506	985	1,491	40,943

The total raising funds for the year ended 31 August 2021 and 2020 is attributable to unrestricted funds.

8 Charitable expenditure

	Staff costs	Other	Depreciation	2021	2020
	£	£	£	£	£
Education	5,530,788	2,899,027	402,582	8,832,397	8,296,523
Support costs - Note 9	4,030	33,985	-	38,015	57,054
	5,534,818	2,933,012	402,582	8,870,412	8,353,577

Of the total charitable expenditure for the year end 31 August 2020 £325,616 is attributable to restricted funds and £8,027,961 to unrestricted funds.

9 Support costs

	Unrestricted funds	
	2021	2020
	£	£
Audit, accounting and tax fees	26,585	45,960
Statutory fees - OFSTED	7,277	7,277
1% of salary costs of the Principal	1,111	1,179
5% of salary of Company Secretary	2,919	2,609
Trustees travel expense	123	29
	38,015	57,054

10 Results from trading subsidiary

The charity has one wholly owned subsidiary, West Heath Centre Limited (Company number 05355486), which provides banqueting and conference facilities and training courses to education establishments and other businesses.

	2021	2020
	£	£
Statement of Comprehensive Income		
Turnover	35,536	13,880
Cost of sales	873	(15,886)
Gross profit/(loss)	36,409	(2,006)
Administrative expenses	(2,364)	(24,753)
Operating profit/(loss)	34,045	(26,759)
Interest receivable and similar income	-	57
Profit/(loss) before tax	34,045	(26,702)
Tax on profit	-	-
Profit/(loss) for the financial year	34,045	(26,702)

10 Results from trading subsidiary (continued)

	2021		2020	
Statement of Financial Position				
	£	£	£	£
Fixed assets				
Tangible assets		1,100		2,085
Current assets				
Stocks	1,792		1,792	
Debtors	2,372		-	
Cash at bank	66,912		38,969	
	71,076		40,761	
Creditors: amounts falling due within one year	(64,732)		(62,447)	
Net current liabilities		6,344		(21,686)
Total assets less current liabilities		7,444		(19,601)
Creditors: amounts falling due after more than one year		-		(7,000)
Net (liabilities)/assets		7,444		(26,601)
Capital and reserves				
Called up share capital		100		100
Profit and loss reserve	7,344		(26,701)	
Profit and loss reserve carried forward		7,344		(26,701)
Total equity		7,444		(26,601)

11 Net Income

	2021	2020
	Total	Total
Net income is stated after charging:	£	£
Depreciation of tangible fixed assets	403,567	440,037
Impairment of tangible fixed assets	74,099	-
Operating lease payments	353,551	380,133

12 Auditor's remuneration (net)

	2021	2020
	£	£
Audit of the financial statements for the group and charity	18,500	17,000
Audit of the charity's subsidiary	1,000	1,000
Audit of the teachers' pension scheme	1,785	1,785
Non audit services:		
Corporation Tax compliance	1,050	925
Other services	3,500	3,200
	25,835	23,910

13 Staff costs and remuneration of key management personnel

Staff costs:	2021	2020
	£	£
Wages and salaries	4,441,186	4,324,474
Social security costs	407,212	378,811
Other pension costs	591,563	573,401
Other costs	17,931	32,915
Termination payments	76,926	100,625
	5,534,818	5,410,226

Number of employees (group and charity)

The average number of employees during the year was:	2021	2020
	No	No
Direct charitable	138	149
Administration and support	37	37
Subsidiary company	1	1
	176	187

The number of employees earning over £60,000 per annum fell within the following ranges:-	2021	2020
	No	No
£60,001 - £70,000	2	3
£70,001 - £80,000	-	2
£80,001 - £90,000	1	-
£90,001 - £100,000	-	1

The Trust considers the Board of Trustees, the Principal and the Senior Leadership Team as their key management personnel. The total cost of the key management personnel including employer national insurance contributions amounted to £506,738 (2020: £666,163).

During the year, no trustees received any remuneration or benefits in kind (2020: 0). During the year 3 trustees (2020: 1) received reimbursement of travel expenses amounting to £1,873 (2020: £29). The Charity has purchased indemnity insurance for its trustees at a cost of £6,843 (2020: £3,587).

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 AUGUST 2021

14 Tangible fixed assets

	Structural	Assets under Construction	Plant	Decoration	Temporary buildings	Equipment & furniture	Vehicles	Total
Group	£	£	£	£	£	£	£	£
Cost								
1 September 2020	3,391,049	-	681,492	362,667	61,277	1,093,979	204,638	5,795,102
Additions	311,875	-	-	-	-	147,426	52,000	511,301
Transfers	(253,285)	253,285	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
31 August 2021	3,449,639	253,285	681,492	362,667	61,277	1,241,405	256,638	6,306,403
Depreciation								
1 September 2020	1,409,519	-	536,152	268,634	61,277	913,251	149,795	3,338,628
Charge for year	160,179	-	68,518	27,599	-	123,580	23,691	403,567
Impairment	74,099	-	-	-	-	-	-	74,099
Disposals	-	-	-	-	-	-	-	-
31 August 2021	1,643,797	-	604,670	296,233	61,277	1,036,831	173,486	3,816,294
Net book Value								
31 August 2021	1,805,842	253,285	76,822	66,434	-	204,574	83,152	2,490,109
31 August 2020	1,981,530	-	145,340	94,033	-	180,728	54,843	2,456,474
Charity								
1 September 2020	3,387,049	-	681,492	362,667	61,277	1,027,860	204,638	5,724,983
Additions	311,875	-	-	-	-	147,426	52,000	511,301
Transfers	(253,285)	253,285	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
31 August 2021	3,445,639	253,285	681,492	362,667	61,277	1,175,286	256,638	6,236,284
Depreciation								
1 September 2020	1,406,819	-	536,152	268,634	61,277	847,917	149,795	3,270,594
Charge for year	159,979	-	68,518	27,599	-	122,795	23,691	402,582
Impairment	74,099	-	-	-	-	-	-	74,099
Disposals	-	-	-	-	-	-	-	-
31 August 2021	1,640,897	-	604,670	296,233	61,277	970,712	173,486	3,747,275
Net book Value								
31 August 2021	1,804,742	253,285	76,822	66,434	-	204,574	83,152	2,489,009
31 August 2020	1,980,230	-	145,340	94,033	-	179,943	54,843	2,454,389

The net book value at 31 August 2021 and 2020 represents fixed assets for charitable purposes.

15 Investments

The Charity's only subsidiary undertaking at 31 August 2021 is West Heath Centre Limited, registration number 05355486, which is 100% owned by the Charity. The company's registered office is West Heath School, Ashgrove Road, Sevenoaks, Kent, TN13 1SR and it's objective is to operate a training and conferencing centre. Full financial information can be found in note 10.

16 Debtors: amounts falling due within one year

	2021		2020	
	Group	Charity	Group	Charity
	£	£	£	£
Trade debtors	88,549	86,177	500	500
Amounts owed by group undertaking	-	38,734	-	33,426
Prepayments and accrued income	94,269	94,269	33,307	33,307
	182,818	219,180	33,807	67,233

17 Creditors: amounts falling due within one year

	2021		2020	
	Group	Charity	Group	Charity
	£	£	£	£
Other taxation and social security costs	14,751	-	24,171	17,405
Other creditors	57,815	57,815	37,881	37,881
Accruals and deferred income	148,812	137,565	205,033	182,778
	221,378	195,380	267,085	238,064

18 Creditors: amounts falling after one year

	2021		2020	
	Group	Charity	Group	Charity
	£	£	£	£
Deferred income	-	-	7,000	-

19 Reconciliation of deferred income

	2021		2020	
	Group	Charity	Group	Charity
	£	£	£	£
Deferred income at 1 September	49,246	21,841	28,891	21,841
Income received requiring deferment	33,220	23,973	49,246	21,841
Release of income during the year	(49,246)	(21,841)	(28,891)	(21,841)
Deferred income at 31 August	33,220	23,973	49,246	21,841

Deferred income for the charity relates to the rent quarter being paid on 25 of September each year but only rebated on a calendar month basis. Deferred income for the group includes wedding income for deposits paid for future dated weddings.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 AUGUST 2021

20 Provisions

	2021		2020	
	Group	Charity	Group	Charity
	£	£	£	£
Specific provisions	148,000	148,000	148,000	148,000

The charitable company recognised a provision in respect of unpaid employer and teacher contributions to the Teachers' Pension Scheme. The provision has been estimated based on published contribution rates for the past 5 years but may be subject to change following submission of information to Teachers' Pensions.

21 Restricted funds

The income fund of the Charity includes restricted funds comprising the following unexpended balances of donations and grants held on trusts to be applied for specific purposes:

Movement in funds:

	At 1 September 2020	Income	Expenditure	At 31 August 2021
	£	£	£	£
Group and Charity				
ACF Lease - buildings and maintenance	222,680	350,000	(371,019)	201,661
Courtyard fund	301,406	-	(24,605)	276,801
Camilla nurse fund	8,250	28,000	(28,000)	8,250
Outdoor education	91	825	-	916
Beauty room	106	-	-	106
	532,533	378,825	(423,624)	487,734

21 Restricted funds (continued)

Prior year movement in funds:

	At 1 September 2019 £	Income £	Expenditure £	At 31 August 2020 £
Group and Charity				
ACF Lease - buildings and maintenance	120,294	375,000	(272,614)	222,680
Courtyard fund	326,011	-	(24,605)	301,406
Camilla nurse fund	8,250	24,452	(24,452)	8,250
Outdoor Education	1,751	90	(1,750)	91
Kenyan school trip	1,795	-	(1,795)	-
Beauty room	106	-	-	106
Memphis fund	400	-	(400)	-
	458,607	399,542	(325,616)	532,533

The ACF Lease - Buildings and Maintenance fund has been established for the receipt of rebated rent from the landlord and is expensed on the upkeep of the building and its grounds.

The Courtyard fund is used to receive donations for the purchase of equipment for these specific areas.

The Camilla Nurse Fund has been established to receive donations so the school can employ a nurse to deal with the medical needs of the students.

The Outdoor Education fund is used to receipt fundraising donations to help support students with payments for school residential trips.

The Beauty Room fund is a fund to receive donations from recipients of beauty treatments by the students as part of their studies, to be used for purchase of supplies and equipment in the Beauty Room.

The Memphis fund has been established from donations for a student, Alex Lloyd-Head who was awaiting admission to the school when sadly she passed away. She was a keen musician and the fund has been set up for the Memphis project during 2015 and as an annual prize in her memory.

22 Designated funds

Of the total unrestricted funds of £6,798,629 (2020: £5,717,844) the following amounts have been designated by the Trustees:

Group and charity	At 1 September 2020 £	Utilised / released £	New designation £	At 31 August 2021 £
Capital projects and cyclical maintenance	1,247,600	(1,247,600)	1,674,400	1,674,400
Fixed assets (less restricted funds)	2,389,952	(176,644)	-	2,213,308
Operational reserve fund	1,500,000	-	-	1,500,000
Bursary fund	333,873	(56,548)	(37,490)	239,835
Total designated funds	5,471,425	(1,480,792)	1,636,910	5,627,543

Prior year: Group and charity	At 1 September 2019 £	Utilised / released £	New designation £	At 31 August 2020 £
Capital projects and cyclical maintenance	682,885	(682,885)	1,247,600	1,247,600
Fixed assets (less restricted funds)	2,272,457	-	117,495	2,389,952
Operational reserve fund	1,500,000	-	-	1,500,000
Bursary fund	342,270	(51,933)	43,536	333,873
Total designated funds	4,797,612	(734,818)	1,408,631	5,471,425

The Capital Projects and cyclical maintenance fund is to provide continued investment and maintenance of the assets of the Charity. The Priority one list has been drawn up by the finance committee to allocate this fund for the following 12 months of agreed capital expenditure.

The Fixed Assets fund represents the net book value of monies invested in fixed assets owned by the Charity. Any restricted funds held for amortisation have been deducted from the Fixed Assets total.

The 'Operational Reserve fund' represents the value of cash to be kept aside to sustain the School through a period of restructure should the need arise.

The Bursary fund, established from fundraising activities, is used to supplement fees for students who are not fully funded by Local Authorities.

23 Capital commitments

At the year end the Group and Charity had capital commitments of £1,674,400 (2020: £1,247,600) in relation to works carried out on the premises over the summer holiday and other committed projects.

24 Analysis of net assets between funds

Group	Unrestricted funds £	Restricted funds £	Non-charity funds £	Total funds 2021 £	Total funds 2020 £
Fund balances at 31 August 2021 are represented by:					
Tangible fixed assets	2,212,102	276,907	1,100	2,490,109	2,456,474
Current assets	4,770,870	210,827	71,076	5,052,773	4,189,287
Current liabilities	(147,090)	-	(74,288)	(221,378)	(267,085)
Provisions	(148,000)	-	-	(148,000)	(148,000)
Liabilities due after one year	-	-	-	-	(7,000)
Total net assets	6,687,882	487,734	(2,112)	7,173,504	6,223,676

Charity	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Fund balances at 31 August 2021 are represented by:				
Investments	100	-	100	100
Tangible fixed assets	2,212,102	276,907	2,489,009	2,454,389
Current assets	4,809,604	210,827	5,020,431	4,181,952
Current liabilities	(195,380)	-	(195,380)	(238,064)
Provisions	(148,000)	-	(148,000)	(148,000)
Total net assets	6,678,426	487,734	7,166,160	6,250,377

Prior year:

Group	Unrestricted funds £	Restricted funds £	Non-charity funds £	Total funds 2020 £	Total funds 2019 £
Fund balances at 31 August 2020 are represented by:					
Tangible fixed assets	301,512	2,152,877	2,085	2,456,474	2,602,741
Current assets	5,768,870	(1,620,344)	40,761	4,189,287	4,138,286
Current liabilities	(204,638)	-	(62,447)	(267,085)	(617,719)
Provisions	(148,000)	-		(148,000)	(105,000)
Liabilities due after one year	238,064	(238,064)	(7,000)	(7,000)	-
Total net assets	5,955,808	294,469	(26,601)	6,223,676	6,018,308

Charity	Unrestricted funds £	Restricted funds £	Total funds 2020 £	Total funds 2019 £
Fund balances at 31 August 2020 are represented by:				
Investments	100	-	100	100
Tangible fixed assets	2,152,877	301,512	2,454,389	2,598,468
Current assets	3,950,931	231,021	4,181,952	4,122,479
Current liabilities	(238,064)	-	(238,064)	(597,740)
Provisions	(148,000)	-	(148,000)	(105,000)
Total net assets	5,717,844	532,533	6,250,377	6,018,307

25 Reconciliation of net movements in funds to operating cash flows

	2021	2020
	£	£
Net Movement in funds	949,828	205,368
Depreciation charge / Impairment	477,666	440,037
Interest received	(1,983)	(9,554)
Profit on disposal of fixed assets	-	(2,327)
Decrease in stock	-	1,040
(Increase)/decrease in debtors	(149,011)	40,232
Decrease in creditors	(52,707)	(343,634)
Increase in provisions	-	43,000
Net cash inflow from operating activities	1,223,793	374,162

26 Pension commitments

The School participates in the Teachers' Pension Scheme ("the 'TPS") for its teaching staff. The pension charge for the year includes contributions payable to the TPS of £390,197 (2020: £341,572) and at the year end £nil (2020: NIL) was accrued in respect of contributions to this scheme.

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

The employer contribution rate is set by the Secretary of State following scheme valuations undertaken by the Government Actuary's Department. The most recent actuarial valuation of the TPS was prepared as at 31 March 2016 and the Valuation Report, which was published in March 2019, confirmed that the employer contribution rate for the TPS would increase from 16.4% to 23.6% from 1 September 2019. Employers are also required to pay a scheme administration levy of 0.08% giving a total employer contribution rate of 23.68%.

The 31 March 2016 Valuation Report was prepared in accordance with the benefits set out in the scheme regulations and under the approach specified in the Directions, as they applied at 5 March 2019. However, the assumptions were considered and set by the Department for Education prior to the ruling in the 'McCloud/Sargeant case'. This case has required the courts to consider cases regarding the implementation of the 2015 reforms to Public Service Pensions including the Teachers' Pensions.

On 27 June 2019 the Supreme Court denied the government permission to appeal the Court of Appeal's judgment that transitional provisions introduced to the reformed pension schemes in 2015 gave rise to unlawful age discrimination. The government is respecting the Court's decision and has said it will engage fully with the Employment Tribunal as well as employer and member representatives to agree how the discriminations will be remedied. A consultation was launched by the government on 16 July 2020, and closed to responses on 11 October 2020.

26 Pension commitments (continued)

The TPS is subject to a cost cap mechanism which was put in place to protect taxpayers against unforeseen changes in scheme costs. The Chief Secretary to the Treasury, having in 2018 announced that there would be a review of this cost cap mechanism, in January 2019 announced a pause to the cost cap mechanism following the Court of Appeal's ruling in the McCloud/Sargeant case and until there is certainty about the value of pensions to employees from April 2015 onwards. The pause was lifted in July 2020 and the government is preparing to complete the cost control element of the 2016 valuations, which is expected to be completed in 2021.

In view of the above rulings and decisions the assumptions used in the 31 March 2016 Actuarial Valuation may become inappropriate. In this scenario, a valuation prepared in accordance with revised benefits and suitably revised assumptions would yield different results than those contained in the Actuarial Valuation.

Until the consultation and the cost cap mechanism review are completed it is not possible to conclude on any financial impact or future changes to the contribution rates of the TPS. Accordingly no provision for any additional past benefit pension costs is included in these financial statements.

Defined Contributions Scheme

Contributions are also made in respect of teaching and non-teaching staff to a defined contribution scheme. The scheme is managed by Scottish Widows, the assets of which are independently administered. The pension cost charge in respect of this scheme amounted to £310,263 (2020: £301,443) during the year.

Staff have the option to salary sacrifice and a sum equal to the salary sacrificed is paid to the Scottish Widows scheme on behalf of the employee. The saving in employers' national insurance contributions on the sacrificed salary is also paid to the scheme as an additional employer's contribution. The salary sacrificed and the saving in employer's national insurance is therefore included in the pension cost charge recorded in the previous paragraph.

Contributions totalling £46,943 (2020: £17,405 payable) were receivable by the fund at the year end.

27 Operational lease commitments

	2021	2020
Operating leases which expire:	£	£
Within one year	353,551	354,704
Between 2 and 5 years	1,401,140	1,403,171
Over five years	30,100,000	30,450,000
	31,854,691	32,207,875

Included in the commitments listed above are amounts payable under the lease with ACF Sevenoaks of £350,000 per annum. This same amount is then refunded under the terms of the lease as a designated fund for the upkeep of the building. This lease was for 99 years and is due to expire in 2112.

28 Related party relationship transactions

West Heath Centre Limited

West Heath Centre Limited has an intercompany account with West Heath 2000 which represents items settled via the school bank account and transferred to the Centre including a monthly salary re-charge and sales made through the school credit card facility. All profits made by West Heath Centre Limited are gifted to the school.

During the year the following transactions took place:

Recharges to West Heath Centre Limited - £5,308 (2020: £11,737)

At the year end £38,734 (2020: £33,426) was owed from West Heath Centre Limited and is included within debtors. These amounts were eliminated on consolidation.

Other:

During the year, £2,400 (2020: £nil) has been paid to a Trustee for the provision of HR consultancy using the arms length approach.

29 Reconciliation of changes in net debt - Group

	1 September 2020	Cash flows	31 August 2021
	£	£	£
Cash and cash equivalents	4,149,927	752,909	4,902,836
Total net debt	4,149,927	752,909	4,902,836

Reconciliation of changes in net debt - Charity

	1 September 2020	Cash flows	31 August 2021
	£	£	£
Cash and cash equivalents	4,110,958	724,966	4,835,924
Total net debt	4,110,958	724,966	4,835,924

Prior year:

Reconciliation of changes in net debt - Group

	1 September 2019	Cash flows	31 August 2020
	£	£	£
Cash and cash equivalents	4,057,654	92,273	4,149,927
Total net debt	4,057,654	92,273	4,149,927

Reconciliation of changes in net debt - Charity

	1 September 2019	Cash flows	31 August 2020
	£	£	£
Cash and cash equivalents	3,983,249	127,709	4,110,958
Total net debt	3,983,249	127,709	4,110,958

WEST HEATH 2000

England & Wales - Charity number 1069677

Accounts

Company Registration No. 03571239
Charity Number 1069677

WEST HEATH 2000
(COMPANY LIMITED BY GUARANTEE)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2020

THURSDAY
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A03 01/04/2021 #151
COMPANIES HOUSE

WEST HEATH 2000

(a company limited by guarantee)

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WEST HEATH 2000

(a company limited by guarantee)

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number	03571239
Charity number	1069677
Governing document	Memorandum and Articles of Association
Operating identity	West Heath School
Trustees	Glenn James Campbell (Chairman) Stuart Arthur Kennedy Crookshank Leigh Harris Pauline Louise Knutton Dougal Alexander Philps (Resigned 20 March 2020) Nishka Mary Smith Graeme Allan Lawrie Rosie Paola Greco Marina Evelyn Ann Housley Damian Patrick Deeney (appointed 16 October 2020) Helen Marie McClure (appointed 16 October 2020)
Executive Leadership Team	James Nunns - Chief Executive Officer Photini Bohacek - Principal Chris Charles-Webb - Head of Finance Charlotte Robinson - Company Secretary Rebecca Finch - Head of Human Resources
Registered office	West Heath 2000 Ashgrove Road Sevenoaks Kent TN13 1SR
Auditor	RSM UK Audit LLP Statutory Auditor, Chartered Accountants Portland 25 High Street Crawley West Sussex RH10 1BG
Banker	HSBC 16 King Street Covent Garden London WC2E 8JF
Solicitor	Knocker & Foskett The Red House, High Street Sevenoaks Kent TN13 1JL

WEST HEATH 2000
(a company limited by guarantee)

CHAIR'S REPORT

A difficult twelve months for us all but particularly so for an SEN school staying open throughout the pandemic. I am pleased and proud that the school remained open offering education and support to our more vulnerable children and those of Key workers. In many ways it has been a rapid learning curve, as I write this in January 2021 it continues to be so. Providing a full and comprehensive virtual learning experience and viable distance learning has proved a real cultural and financial challenge for all of us. We have some way to go to reach the high standards that we normally aspire too, but we are making excellent progress.

There have also been a number of unexpected changes at Senior level in the school that have added to the volatility of the year but the response from staff and Trustees has been exemplary. Planned structural senior management changes are now in place and hopefully the school, like the rest of the country can look forward to a bright and positive future.



Stuart Crookshank
Former Chair of Trustees
West Heath 2020

Date: 26/3/21.

WEST HEATH 2000
(a company limited by guarantee)

Principal's Report 2019/2020

SUMMARY

During academic year 2019/2020 we supported over 134 students to make progress academically, socially and emotionally. It is a tough and complex task but more importantly a privilege to help our students make progress from typically very challenged and difficult starting points.

The Charitable Objectives continue to underpin our developments as we refine and improve how we 'rebuild lives through education'. Trustees and the Strategic Leadership Team have formulated a five-year strategic plan, in consultation with staff, parents, students and stakeholders (see following report on planned actions for specific details).

The statutory accounts clearly indicate the Board of Trustees continue to ensure the Charity's resources are directed towards supporting the School develop the curriculum, therapy, care, educational facilities and expertise in order to meet the complex needs of our students. It is worth noting that we experienced our first national lockdown in March 2020 and this affected the number of students we were able to support on site between March and July 2020. However, our school continued to operate remotely and we were able to offer onsite provision to our most vulnerable students.

1. Finance

The surplus target for 2019/20 was £362,698. The surplus achieved was £205,368 (combined school and West Heath Centre "WHC") which was 43% under target (see Strategic Report, Financial Review).

One of the most significant reasons for the reduced surplus was the trading loss sustained by the subsidiary West Heath Centre Ltd. As a result of the pandemic and the restrictions placed on weddings and events since March 2020 the subsidiary incurred a trading loss of £26,702 compared to a surplus of £48,412 in the previous financial year. During the financial year only 2 weddings and one event took place in late 2019 before the pandemic led to the cancellation and deferment of all scheduled events. Uncertainty still remains as to when such trading activities can return.

The school, as a Charity, continues to provide bursary placements from fundraising activities. Our founding patron also continues to fund a residential respite placement for students. Bursary and respite placements, as described, continue to have a positive impact on students and their families.

2. Student Numbers

Student numbers were healthy for 2019/2020, with good referrals and growing numbers of students with higher needs being referred to the school by mental health providers and professionals. We started in July 2019 with 128 students and ended in July 2020 with 134 students, above budget and our projection. West Heath received a total of 254 enquiries from Local Authorities and from parents.

The development within our Education Offsite Provision, has helped to retain and support students who need an alternative curriculum, outside of our core offer. The number of students who benefit from this provision continues to increase.

Principal's Report 2019/2020 (Continued)

3. Teaching and Learning

Our Teaching and Learning offer continues to be a strength of the school. With a rich and diverse curriculum offering, West Heath continues to promote the continuing professional development of teachers and staff, investing significantly in supporting Associate Teachers to gain qualified status.

The following summary outlines our outcomes, which continue to be strong.

Exam Results Headlines

	English Language	Maths	Science
2019-2020	GCSE 25 Entries – 100% pass 21 Functional Skills Qualifications	GCSE (Higher & Foundation) 22 Entries – 100% pass 11 Functional Skills Qualifications	GCSE (Higher & Foundation) 13 Entries – 100% pass Entry Level Certificate AQA - 1 Entry – 100% pass Edexcel - 12 Entries – 100% pass

Overall: 52 students achieved a qualification in the Summer 2020.

The school continues to *offer* broad options, within the curriculum in addition to core subjects as follows:

2019/20 Yr10 Option Bands

OPTION A	OPTION B	OPTION C	OPTION D
Art & Design (Y11)	Creative Media (Y11)	Textiles (Y11)	Catering (Y11)
Performing Arts (Y11)	Creative Crafts & Design (Y11)	History (Y11)	IT (Y11)
Duke of Edinburgh's Award (Y11)	Physical Education (Y10 & 11)	Music Technology (Y11)	Music Performance (Y11)
Citizenship (Y10)	Duke of Edinburgh's Award (Y10)	Multi skills (Y11)	Citizenship (Y11)
English Literature (Y10 & Y11)	Performing Arts (Y10)	Dance (Y10 & Y11)	Duke of Edinburgh's Award (Y10)
IT (Y10)	Art & Design (Y10)	Creative Media (Y10)	History (Y10)
Music Performance (Y10)	Music Technology (Y10)	Creative Crafts & Design (Y10)	Art & Design (Y10)
Catering (Y10)	Textiles (Y10)	Catering (Y10)	Creative Crafts & Design (Y10)
Textiles (Y10)			Multi skills (Y10)
Forest School (Y10 & Y11)			Business Studies (Y10 & Y11)
			Science (Y10)

Principal's Report 2019/2020 (Continued)

4. Residential Provision

Review of West Heath School's Welfare Provision (st.20.4, National Minimum Standards - NMS)

The 'Statement of Purpose' (SOP) is still relevant and describes how our residential provision promotes student welfare. The residential provision is evaluated at least annually within our whole school SEF process. The SEF process includes an evaluation of these NMS and was evaluated before and during our annual business planning. In addition to this, our provision and safeguarding processes continue to be subject to scrutiny from an independent st.20 visitor and Trustees (Student Services Committee - Chairperson).

The staffing arrangements set out in the SOP are fit for purpose and have been effective in providing high quality care and support. The adjustment in our staffing and pay structures within the care department has proved to be effective in terms of retaining and recruiting care staff, which historically has been problematic.

Inspection judgements outlined within the following section continue to be strong.

Four residential staff are funded to ensure residential support workers can develop in their practice and gain formally recognised Childcare Qualifications at Level 3 Diploma or equivalent. Residential staff are working towards this qualification, with three out of the four staff currently having completed 50% of the award or nearing the completion stage.

5. Ofsted

On 14-16 January 2020, the school residential provision received their annual Ofsted inspection under the Social Care Common Inspection Framework (SCCIF).

The residential provision judgement was downgraded from **'Outstanding'** to a residential special school providing effective services that met the requirements for **'Good'**.

The overall inspection judgement was:

- Overall experiences and progress of children and young people **Good**
- How well children and young people are helped and protected **Good**
- The effectiveness of leaders and managers **Good**

6. Report on 2019/20 Planned Actions

The following summarises progress with last year's planned action.

- ***Effectively implement the new staffing structure***

  To successfully integrate a new Deputy Principal, and to further develop the integration of pastoral and academic support.

Principal's Report 2019/2020 (Continued)

While the new Deputy Principal settled in quickly and made a very positive impact, the implications of the Covid-19 pandemic severely limited her capacity to introduce many of the developments that had been planned. Her absence from school for most of the summer term, along with the Vice Principal – Curriculum and Learning, had a further deleterious impact on proposed developments.

- ***To train and fund 5 staff to achieve QTS/PGCE/QTLS status***

Achieved. Developing teachers along with supporting associate teachers to qualify, continues to be a significant strength and feature of the school. Trustees continue to direct funding to ensure teachers can develop in their practice and gain formal qualifications. This of course is connected to our students experiencing high quality teaching.

- During 2019/20:
    - 3 Staff Members completed their NQT qualification
    - 2 Staff Members completed their QTS qualification
    - 2 Staff Members currently working on QTLS qualification

- ***To continue to provide training, advice and support to at least 6 other organisations in the sector and advice to at least 6 organisations in the sector***

Achieved. This objective has been addressed within the initial stages of developing our Outreach provision, as follows.

The first part of 2019 -2020 saw a continuation of the positive contribution Outreach was able to make to other schools and organisations. This included;

- An Outreach programme that is delivering training and support to the 27 schools in the Sevenoaks Partnership
- Bespoke consultation and training programmes for two local primary schools; Sevenoaks Primary School and Shoreham Village Primary School
- As part of the Outreach programme the delivery offer of half day, 1 day and 2-day Youth and Adult Mental Health First Aid courses for local teachers and professionals
- Twilight sessions for fellow professionals on topics including; ASD, ADHD, Anxiety Disorders, and Complex Trauma
- Psychological assessments and advice provided to teachers and parents for a number of pupils within the Sevenoaks Partnership
- Providing Offering mental health awareness training for the Inspirational Leadership Trust – a charity which focuses on improving the life chances of girls and young women
- The initial development of an Outreach website

The development and sustaining of our outreach work, as reported, will be a strategic priority over the next 5 years.

Principal's Report 2019/2020 (Continued)

- ***Provide 23-30 higher needs placements***

  Achieved. 27 students with 'higher needs' were placed during 2019/20 in our Heart provision, 3 of whom were weekly boarders. We continue to have very healthy referrals for this part of the school.

- ***To open a year 6 class***

  Achieved. We started the academic year 2019 with 3 Year 6 students. By the end of the Spring Term, the number had risen to 7 students. This necessitated a mid-year split to accommodate two smaller classes and consolidated ideas that a move to a stand-alone primary facility in the grounds would be beneficial for the following academic year, (2020/2021) as the need was clearly there for more KS2 places.

- ***Achieve a 4.5% surplus***

  Partly achieved. The school achieved a surplus of £232,070 below the target of 4.5% (see Strategic Report).

- ***SLT & Trustees to continue to implement the 5-year Strategic Priority Plan***

  Achieved. Our strategic priorities are outlined on the following pages and feedback has been provided as to the progress made.

7. 2019/2020 Review of Planned Actions

- Implement year 2 of the 5-year strategic plan (strategic priorities)
- Allocate capital to purchase offsite residential accommodation – currently on hold due to the national lockdown, over inflated property market and readjustment of this priority to reflect current residential needs.
- Allocate capital to complete the renovation and refurbishment of the school swimming pool – Monies have been set aside for this project and it is due to commence in Spring 2021.
- Review the expansion and development of the Key Stage 2 provision – Key Stage 2 has been successfully moved into its own stand alone, bespoke provision on the edge of the school site.
- Implement strategy to improve residential placements in short and mid-term – The school is receiving healthy referrals for residential placements and is working closely with our local authority stakeholders to respond to the current needs of students who require a boarding provision.

WESTHEATH

INTRODUCTION

Our strategic priorities for the school and the charity as a whole, will be the pivotal focus for our development over the next 4 years. The priorities are designed to even more successfully realise our charitable objectives, vision and mission.

The previous Principal, Mr James Nunns had deliberately kept the number of strategic priorities (SP) relatively low. This is about making sure time is given to identified priorities properly, not overburdening staff and ensuring SPs compliment rather than detract from our primary focus. We work in a busy and complex environment. It is vital we do not take our eye off our core responsibility - our students, and connected to this looking after our staff who support them and the operations of the school. Reflecting on our 2015-18 strategic priorities a lot has been achieved, with the school continuing the development of its provision for our students, who continue to make such encouraging progress.

Predominantly the focus for improvement was developing our teaching and therapeutic offer, with significant investment in recruiting skilled professionals who have joined the team to work with our students. We continued to work hard (and will continue to do so!) to ensure that our therapeutic and pastoral support, compliments and is in balance with our focus on student progress and achievement.

As we look at our next set of priorities, it is important to consider the state of the sector and SEND provision in general. Although there has been an increase in placements in independent and non-maintained schools, the pressures on local authorities and mainstream schools continues. The Lenham Review (Good intentions, good enough? 2017) and our association 'National Association for Independent and Non-Maintained Special Schools (NASS) are clear that independent schools need to share their expertise more as part of the sector. Along with continuing to develop our student focused provision, responding to this agenda is essential and is in keeping with our charitable objectives.

CHARITABLE OBJECTIVES

All of the Strategic Priorities have been written in line with our charitable objectives (CO).

The Charity's Objectives are Specifically Restricted to the Following

a) To provide education for children and young people, and in particular those whose mainstream education has broken down because of trauma or other reasons.

Children who need expert help to develop their physical, mental, spiritual and moral capabilities so that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved.

b) To establish research into education of children with special educational needs and to disseminate the results of such research.

c) To provide training for teachers and other professionals working in the field of education of children with special educational needs.

ESTABLISH AN 'OUTREACH SERVICE

(Lead - David Perridge, Strategic Head of Staff Development & Outreach)

Rationale:

- This strategic priority directly connects with our charitable objectives (c). As part of this it is important to support mainstream schools to understand students with SEMH (training) and offer short term interventions that will help children to receive the support they need either in a mainstream or specialist setting. Both would help mainstream schools support students in their settings and would be a preventative intervention. Our initial 'outreach' provision will predominantly involve the provision of training programmes and an agreed number of psychological assessments.

- While the first half of the academic year 2019-2020 saw a very active and successful Outreach programme, the Covid-19 pandemic meant that in the second half of the year little could be achieved. Praise from the recipients of our Outreach provision was fulsome however, and while it was not possible to engage actively with our partners, we have continued to maintain relationships so that as soon as is practicable, programmes will be started once again.

GAIN DFE MATERIAL CHANGE APPROVAL TO CHANGE AGE RANGE FROM 10-19YRS TO 10-20YRS

(Lead - Jim Nunns, Principal & CEO)

Rationale:

- Sometimes our students haven't achieved the outcomes in their EHC plan and it would be in their interest to continue with LA approval. A small percentage of our students move onto higher education, due to time out of school and their complex needs. Providing up to 20 years of age for some students' will give more opportunity for progression to higher education in keeping with our purpose and aspiration for our students.

- We have previously applied for a temporary material, with positive outcomes.

- **Achieved.** We have been successful in obtaining the material change and are now able to take young people from the age of 10 and to continue to educate then until the age of 20, depending on their individual needs.

SECURE RESIDENTIAL ACCOMMODATION TO ESTABLISH AN OFFSITE 16 TO 20 INDEPENDENT LIVING CARE PROVISION

(Leads - Julie Goodyear, VP Care & Safeguarding & Chris Charles Webb, Head of Finance)

Rationale:

- In line with CO's - 'grow to full maturity as individuals and members of society'
- Will promote development of independence.
- Will provide capacity for residential student's and/or wider school provision onsite.
- Adds a layer of protection in terms for student numbers.
- Fits with 19-21 development.

Principal's Report 2019/2020 (Continued)

- Will support with the development of a separate KS2 learning environment, by adapting vacated onsite residential accommodation.

The purchasing and securing an off-site residential house to establish a 16-20 years independent living care provision was not achieved nor did it ever pick up any momentum possibly due to the impact of Covid pandemic and three national lockdowns to date.

A SWOT Analysis completed by the residential provision staff team in February 2020 captured the mood and feeling in relation to this strategic priority. The operational residential team did not support the notion of an off-site post 16 provision. The rippled effect of this unplanned and not so-thought through strategic agenda led to two residential houses (Diana and Dodi House) becoming a KS2 learning environment which led to the residential provision losing 7 bedrooms and seeing the residential capacity reduced further from 29 bedrooms to 22 bedrooms by September 2020.

This was an unpopular decision with students, especially the 6th form, the most independent students and their families, who felt disillusioned and dissatisfied with the residential offer. This resonated with their experiences and opinions of Al-Fayed House being taken and given to the school to become EOS and the residential provision at the time went from 33 bedrooms capacity to 29 bedrooms capacity in 2016/17.

Although the residential team understand the current strategic thoughts of purchasing the off-site younger adults' house to boost the number of bedrooms the residential provision has lost, the team are not convinced that the everyday practicalities were fully considered previously. For example, under our current structure students board 4 nights Mon -Thurs which means it will be empty (no one coming and going, noise, lights or car on drive etc) every weekend and also every half term, Christmas, Easter and because college finishes in June, up to two months throughout the summer. This is a huge insurance risk and the question has to be raised whether any insurance company would even insure the property on this occupancy.

From a financial position this is a significant risk and from an asset point of view the house would not be maximising its full potential.

Therefore, this raises the question whether this would lead to such a provision needing to be a 52-week operation. This raises even more question in relation to registration, regulations and which regulator, Care Quality Commission (adults) or Ofsted (children). Should it be deemed more appropriate to consider the young adult route, would this change our mission and statement of purpose? More comprehensive considerations include; is there a known market/demand for such a service? Would social care be prepared to pay for it and will it be viable? Fundamentally is a residential property in the community the best use of charity/business monies in the current financial and political climate coupled with Covid pandemic?

One could argue that we have on-site 5 boarding accommodations within the Colt Village. The external fabric of these buildings such as the roofing and claddings need refurbishing. There is also potential to develop the village further with fit for purpose accommodation, communal and working environments. This raises the question whether and it would be better use of the charity monies to upgrade the 5 houses and develop the Colt Village which is the foundation of our offer.

Principal's Report 2019/2020 (Continued)

In addition, it needs to be questioned, why the 'Educated Off-Site' provision remains on-site. Its philosophy was intended to be an 'education off site' yet this key provision remains on the school site. It may be more prudent and wiser to give the 'Educated Off-Site' exactly that status, and use funds to relocate the provision into a community setting which lends itself to a practical educational environment. Relocating the 'Educated Off-Site' provision would allow Al-Fayed House to return to its originally purpose and become the 16-20 years independent living accommodation for our most independent learners, whilst ensuring best use of residential stock and ensuring EOS delivers its stated core offer.

ESTABLISH A FULL STAFF SUPERVISION MODEL

(Leads - David Perridge, Strategic Head of Staff Development & Outreach & Mimi Kirke-Smith, Strategic Head of Therapeutic Services & Lead Professional HEART)

Rationale:

- We need a more consistent framework to look after/supervise our staff, who have to deal with highly complex and challenged students.
- We have an embedded supervision model in care and therapy, it is a logical step to introduce a supervision model across the whole school.

This continues to be an aspect of our support for staff that requires attention. It is to be addressed in the context of a wider review of our approach to both appraisal and staff development.

GAIN ATTACHMENT AWARE AND TRAUMA INFORMED STATUS

(Lead - Photini Bohacek, Acting Deputy Principal)

Rationale:

- We have agreed this approach is most suited to the SEND we have in our student cohort
- The link between adverse childhood experiences (such as neglect, abuse or parent mental health difficulties) , developmental trauma and poorer outcomes for children in relation to education, mental and physical health is increasingly well documented
- The Trauma-Informed Schools Programme brings together the latest thinking and research from neuroscience and psychology
- It offers staff the opportunity to deepen their understanding of the impact of developmental trauma
- It will support staff to work in a trauma-informed school, where children can feel safe, make progress and thrive
- Staff will have access to the latest research in developmental trauma by exploring the impact on the student's sensory system, attachment security, emotional and behavioural regulation, thinking skills, whilst considering the implications for our school
- Photini Bohacek, Attachment Lead in consultation with Jim Nunns, Dr. Mimi Kirke-Smith and other members of SLT will plan for a whole school approach to becoming trauma-informed, looking at relational and practical approaches, relationships, staff wellbeing, curriculum planning and behaviour through the lens of developmental trauma.

Due to the impact of the Covid pandemic and the three national lockdowns, this training is now in place to commence in September 2021. This Attachment Aware and Trauma Informed training will transform the reflective practice of our staff and provide the most effective strategies to support our young people and help them to engage with their education. This training is based on the latest neuroscience developments, which have proven to be effective in addressing adverse childhood experiences.

Principal's Report 2019/2020 (Continued)

TO CONTINUE TO DEVELOP OUR CURRICULUM, THERAPEUTIC OFFER AND CARE PROVISION

(Lead - Jim Nunns, Principal & CEO)

Rationale:

Continuing to improve and develop the core elements of our provision, will remain as a strategic priority.

Identified priorities will be agreed within the annual 'business planning' process.

Trustees, executive and senior leaders need to consider the overachieving aims and objectives of the charity in relation to the development of the school and other key services, including the development of the care provision/services.

Since 2017 the number of beds has reduced from 33 to 22. This has been due to prime residential houses being taken for educational purposes for example in 2016/17 Al-Fayed House was developed as the 'Educated Off Site' provision and Dodi and Diana Houses were developed as the 'Key Stage 2' department of the school. These strategic decisions have not only impacted on the capacity of the residential department, it has compromised the overall ethos and philosophy of care and the residential offer. Therefore, the strategic priorities going forward need to clearly outline and define its intentions of the charity's aspirations for both its educational and care services.

The residential department needs a complete service review and a restructure to make it a viable and robust modern, forward thinking provision, with creative and innovative services. It has solid foundations but children's and younger adults social care no longer want or needs the original offer of a traditional 'boarding school'. We need to consider; extended days, weekends, holiday clubs, respite or even activity holidays for SEN children to generate more income and fees for the school. Further to this, the residential fee structure needs urgent review with considerations included such as, all aspects of the 'hotel cost' including gas, electricity, water, repairs, staff training and CPD, food, activities, school vehicle usage, staff salaries, marketing costs etc. Once a clear vision and business plan are in place marketing needs to not just focus on targeting and securing a wider cohort and catchment area.

Photini Bohacek
Principal

REPORT OF THE TRUSTEES

The Trustees present their Annual Report together with the Audited Financial Statements for the year ended 31 August 2020. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 1 January 2019.

Aims and objectives of the charity

The aims and objectives as set out in the Memorandum of Association are:

1. To provide education for children and young people and in particular those whose mainstream education has broken down because of trauma or other reasons and who need expert help to develop their physical, mental, spiritual and moral capacities so that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved.

2. To establish research into education of children with special educational needs and to disseminate the results of such research.

3. To provide training for teachers and other professionals working in the field of education of children with special educational needs.

West Heath 2000 operates from dedicated premises situated in Sevenoaks, Kent. It offers full time education and weekly boarding for young people from the age of 10 to 19 and education support and weekly boarding for Post 16 students whose main studies take place at Local Authority colleges.

The Charity has one wholly-owned subsidiary company, West Heath Centre Limited, which operates to maximise the non-school use of the land and buildings, and organises specialist training courses in the field of provision of education for children with special educational needs. Profits of West Heath Centre are distributed to West Heath 2000 under Gift Aid.

Research projects covering areas such as "outcomes for young people after leaving SEN', and "Do working memory profiles vary between adolescents with ADHD and complex trauma" are continuing throughout the year.

The Trustees are satisfied that the objectives are charitable and demonstrate that the Charity operates for the public benefit.

A full review of the objectives, activities and achievements for the year ended 31 August 2020 and the objectives, planned activities and targets for the year ended 31 August 2021 is dealt with in the Principal's Report.

Organisation and structure

Day to day management of the Charity's principal operations is delegated to a full time team of professional managers, known as the Executive Leadership Team, under the overall management of the Chief Executive. Each Executive Leader has overall responsibility for one element of the School's activities.

The Board of Trustees establishes a number of permanent committees which provide practical support to the management team. These committees are chaired by Trustees and include the Chief Executive, other members drawn from the Executive Leadership Team, parents, teachers and supporters of the charity co-opted for their relevant specialist knowledge and experience.

Future developments

2021/22 will be a year to invest in capital projects for the future. The school has submitted Planning Applications for the refurbishment of the swimming pool; erection of a car park compound for approximately 40 vehicles to ease the parking on site and reduce damage to green areas of the estate; and is looking at purchasing a house in the Tonbridge area to provide an offsite provision for our sixth formers.

An 'independent spaces needs' assessment will also be carried out during 2021/22 to review and make recommendations to consider more efficient use of the curriculum and administration space on the estate.

Cash and near cash
The Charity ordinarily defines cash and near cash as deposits with a recognised major UK bank with a maturity not greater than 3 months.

To the extent that the budget and forecasts do not show a requirement for the cash equivalent of the operational reserve, then an amount up to 60% of the operational reserve, capped at £1m, may be placed in a deposit with a fixed term of up to 15 months if this secures a significantly improved rate of interest.

Total deposits, including current accounts, with any one financial institution may not exceed £1m. For this purpose connected institutions (e.g. Royal Bank of Scotland and National Westminster Bank) are treated as one.

Investment policy and performance
The Trustees have established a framework in which some part of the cash surpluses can be legitimately invested in longer-term assets which augment the revenue generating operations of the School, subject to strict controls over the ability to realise those assets should the need arise. The schedule set out above summarises how this policy is put into effect.

The Policy in operation for the year ended 31 August 2020 was to place surplus cash with stable and reputable financial institutions at the best available deposit account interest rates. The continuing crisis in the banking sector and the high-profile collapse of some major financial institutions serves to underline the need to keep under review the status and stability of those institutions with which surplus cash is deposited. There is a cap of £1m on the amount deposited with any one bank and as a consequence new bank accounts have been opened and cash was distributed to these accounts in order to comply with the policy. During the year total interest earned from these deposits amounted to £9,554 (2019: £10,058).

Reserve policy
Trustees have reviewed their liability of future income streams, the commitment to future expenditure and risks faced as a Charity. The Charity has determined that it needs to hold enough reserves in cash or near cash to support the operation of the school should the fee income reduce either by lack of pupils referred or by economic pressure on the fees chargeable.

The school would examine the situation and circumstances if income dropped by a significant enough level that required a detailed reorganisation of the school so that outgoings would again match income. The Trustees believe that provision needs to be made for a reorganisation to take up to 4 years to fully implement, following which the School would be back to creating a financial surplus.

The level of reserves will be monitored regularly by the Finance Committee and this policy will be reviewed annually by the main board. This will ensure that appropriate steps are in place to maintain the operational reserve at the required level. During the review of the reserves figure for August 2020 the committee have recommended to the trustees to reserve fully for any terms during the 4 year period which are in deficit. This has resulted in an operational reserve of £1.5m.

At the end of August 2020, West Heath 2000 held sufficient funds to allow fully for the operational reserve of £1.5m (2019: £1.5m). Retained earnings over and above the reserves figure can be used by the school for investment in long term projects to improve the facilities at the school.

Summary of reserves and investment policies

These two topics are inextricably linked. All reserves have to be held in some way as assets and this matrix sets out how these will be managed. Restricted and Unrestricted funds at 31 August 2020 are set out in notes 21 and 22:

Class of Reserve	Value at anytime	Trustee review	Permitted investment
Restricted: to include ACF Lease Donation Various Capital Donations for long- term capital development to match future amortisation.	Whatever sum has been given for a restricted purpose less actual expenditure made for that purpose.	A monthly schedule of fund movements is produced with the management accounts for review by the finance committee and the full board of trustees at each meeting.	Cash and near-cash. Ie secure non-risk short-term notice bank deposits in reputable financial institutions except for Restricted Reserves matched against investment in fixed assets.
Unrestricted (including Designated)			
Operational Reserve	An amount as calculated by the finance committee and agreed by the full board of trustees to cover deficits during a period of restructuring should revenue decrease by a significant level.	Full financial details relating to calculation of reserve to be reviewed annually by the finance committee and full board of trustees.	At least 75% as cash and near cash.ie secure non- risk short-term notice bank deposits in reputable financial institutions.
Fixed Asset Reserve	The net book value of fixed assets owned by the Charity, except where these are matched by Restricted Reserves.	Ensures that reserves already invested in long term fixed assets for charitable purposes cannot be used for other purposes.	Fixed assets owned by the Charity.
Capital Projects and Cyclical Maintenance	Proposed Capital Expenditure already authorised or listed on a 'Priority Projects' list.	Monthly review by the finance committee.	Cash.
Bursary	Fundraising activities and letting income used to supplement fees for students who are not fully funded by Local Authorities	A monthly schedule of fund movements is produced with the management accounts for review by the finance committee and the full board of trustees at each meeting.	Cash.
Free Reserves	Value of total Funds less Restricted Reserves and Designated Reserves and Operational Reserve and Capital Projects.	Reviewed along with the monthly management accounts by the finance committee, and allocated to capital projects throughout the course of the financial year.	Cash.

Risk management

The Trustees and Executive Leadership Team examine the major risks that the School faces each year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the School in the future.

The full document has the risks broken down into Governance and Management, Operational, Financial, and Environmental external factors. Each risk is then broken down into sections with potential impact identified, steps to mitigate the risks and who has responsibility for complying with the program.

Steps have therefore been taken to ensure that we have the capacity to:

- meet the demand for pupil places;
- recruit and retain sufficient levels of skilled staff;
- provide and maintain adequate physical resources and infrastructure;
- provide adequate levels of governance and operational control;
- prevent events that could damage the school's reputation;
- provide adequate IT systems and ensure the protection and security of confidential information;
- provide adequate controls to ensure the safeguarding and welfare of pupils.

The document is reviewed annually by the finance committee and senior leadership.

Executive Leadership pay and remuneration
There is a pay policy set by the trustees which has detailed pay bands for each area of the organisation. Leadership bands are based on national teacher's leadership scales and where appropriate non-teaching leaders are benchmarked against other leadership positions in the independent and maintained sector. The pay policy also covers performance related pay and the appraisal process.

Trustees
The Trustees are as follows:

Stuart Arthur Kennedy Crookshank (Chairman to 31 January 2021)
Glenn James Campbell (Chairman from 31 January 2021)
Leigh Harris
Pauline Louise Knutton
Dougal Alexander Philps (Resigned 20 March 2020)
Nishka Mary Smith
Graeme Allan Lawrie
Rosie Paola Greco
Marina Evelyn Ann Housley
Damian Patrick Deeney (appointed 16 October 2020)
Helen Marie McClure (appointed 16 October 2020)

The Articles of Association (adopted by special resolution passed on 13 December 2013) requires the number of trustees to be not less than 6 nor more than 11. The Trustees may appoint any person willing to act as a trustee by passing an ordinary resolution. The appointed person will then hold office until the next Annual General Meeting when they will need to be re-appointed or retire.

Each year at the Annual General Meeting one third of the Trustees must retire by rotation as determined by the length of service. However at the Annual General Meeting, the retiring Trustees shall, if willing to act, be re-appointed unless it is resolved not to fill that vacancy.

The Trustees have established their own analysis of the needs of the charity for specialist knowledge and experience on the Board of Trustees. Suitable candidates are recruited to fill vacancies which arise and which cause the body of knowledge and experience to be deficient in any particular area. The Trustees recognise that the main purpose of the Charity is to operate a School, and that hitherto the skills needed were principally to support the School. However, with the success of the School and the achievement of many of the original targets set to measure success, the Trustees continue to promote activities outside the boundaries of West Heath School and will review the skills needed for the long-term development of the Charity, and recruit accordingly.

All Trustees are encouraged to be mindful of recruitment needs and to search out and recommend candidates. Any candidates proposed have to complete a process of interview by the Board (or by an ad-hoc committee of the Board formed for the purpose) and of preliminary familiarisation with the work of the school. Part of this process is that the Principal of the School, who is also the Chief Executive of the Charity, advises the Trustees concerning the candidates' mix of knowledge and experience, which must benefit the School. Each candidate is then given a file of detailed briefing notes and background material which explains the history and operations of the school, the duties of the Trustees, the committee structure and the legal framework in which the school operates. If this process is successful, the candidates are formally proposed as Trustees. It is the custom of the Board that new Trustees are only appointed by a unanimous vote on an ordinary resolution.

Once new Trustees are appointed to the Board their personal training needs (to enable them to carry out their duties as a Trustee) are assessed and appropriate formal training is provided using specialised training establishments. All new Trustees are assigned to relevant committees where their experience and knowledge can be put to best use to benefit the Charity and its operations.

Board rotation remains a focus for the charity and our succession planning has enabled us to enlist two new Trustees this year.

REPORT OF THE TRUSTEES

Qualifying third party indemnity provisions
The charity has made qualifying third party indemnity provisions for the benefit of its trustees during the year. These provisions remain in force at the reporting date. Further details can be found in note 13.

Public benefit requirement
The Trustees have given due consideration to the Charity Commission published Guidance on the operation of Public Benefit requirement in all aspects of our Charitable operations. We continue to provide for the advancement of Education for students whose mainstream schooling has broken down.

The environment
The Charity has adopted policies and procedures that take account of the need to conserve and protect the environment. The Trustees are committed to compliance with environmental best practice in all aspects of the business.

Policy on disabled persons
It is the Charity's policy to provide opportunities that allow disabled persons to have meaningful employment in the business and to make our facilities available to disabled students as far as is possible with the constraints of concern for the health and safety of all of our staff and students.

Policy on payments of creditors
It is the Charity's policy to agree payment terms as part of any formal contract with a supplier and to make every endeavour to abide by the agreed terms. Where a purchase is not covered by a formal contract and no agreement is reached in advance of raising an order, the policy is that any valid invoice will be paid in full. The Charity is sympathetic to, and pays particular attention to the cash flow needs of its smaller suppliers.

Tax accounting policy
The Charity is considered to meet the definition of a charitable company for UK corporation tax purposes. The Charity's subsidiary company is subject to corporation tax and VAT in the same way as any commercial organisation.

Related parties
As set out in note 28 (Related Party Transactions) to the accounts, the charity has ongoing relationships with other entities.

STRATEGIC REPORT

The Executive Leadership Team in partnership with the Trustees has the School mission statement, values, beliefs and strategic priorities for the following three years under constant review to ensure if continues to meet the school's overall needs.

Financial review
During the year total revenues decreased by £13,765 to £8,599,888 (2019: £8,613,653). Although overall student numbers were slightly down in the year, the demand for additional one to one and therapeutic education services rose which increased the total revenues. Costs were once again dominated by pay for teachers and teaching support and other staff. The surplus for the year was £205,368 (2019: £318,206). This amounted to 2% of total revenues (2019: 4%) and resulted in closing total reserves including restricted and designated funds of £6,223,676 (2019: £6,018,308).

Going concern
Since March 2020 the country has been suffering from the global pandemic caused by the coronavirus (Covid-19). The actions being taken by the UK Government, including social distancing and the closedown of non-essential businesses, has meant that the economy is experiencing uncertainties that are impacting on the trading activity of all businesses including the school and West Heath Centre. These uncertainties will impact on the ability of businesses to operate under the going concern basis of accounting.

In regard to the school the Trustees have reviewed the financial projections, budgets and cash flows for the period up to 31 August 2022 and are satisfied that the school has adequate finances and reserves to maintain its ability to operate successfully for the future without additional funding.

The school's fee income comes from Local Authorities. In the government's publication entitled 'Actions for schools during the coronavirus outbreak' the guidance says:

"Local authorities will also continue to receive their high needs budgets and should continue to pay top-up and other high needs funding to schools. Funding will be maintained and services should not be reduced because some or all children and young people are not in attendance (because of sickness or self-isolation, or where the institution has temporarily or partially closed)."

As a result, local authorities are being required to pay schools for their student fees even if students are not attending school. The local authorities to whom we have issued invoices for the remainder of the year 2020/21 are continuing to pay within their normal terms of payment. This assumption has been built into the financial forecasts, cash flows and budget for 2021/22. With this 'protected income' the Trustees are satisfied that the school can continue as a going concern.

The Trustees have also reviewed the Fixed Asset Register and are of the opinion that no assets used by the school are impaired by the effects of Covid-19.

Fundraising
West Heath Centre has now become an established venue for weddings, receptions and fundraising events. The turnover from these events was £13,880 (2019: £206,988). This reduced due the national lockdown down and Covid-19 restrictions throughout 2020.

The Charity received donations amounting to £399,452 (2019: £374,510). Additional events organised and managed by the staff at the school on a voluntary basis, raised £6,024 (2019: £1,189). The School continues to let out its facilities to other schools and the local community and this raised £36,324 (2019: £37,192). The income from lettings has reduced due to the requirement to tighten the safeguarding rules which has led to mid-week letting being withdrawn.

The West Heath Centre
There has been a step change in the services offered by West Heath Centre Ltd over the last few years. In conjunction with the school's outsourced catering contractor we now offer all catering for weddings and parties in house. This allows the Centre to benefit from higher profit margins and a healthy income to our bursary fund. The marketing literature and web site have all been updated to reflect this improved offer to the guests of the Centre.

STRATEGIC REPORT

Policy on employee involvement
It is the Charity's policy to keep all staff informed as to the development of the business and to encourage them to contribute their ideas, criticisms and comments through a management process which recognises and rewards genuine involvement in the success of the School.

Principal risks and uncertainties
The charity has a small number of operating dependencies which form the basis of the strategic risks which the charity has to address. The two main risks and the steps taken to mitigate them are:-

a) A failure of the charity to conduct its business in accordance with the terms of the lease, potentially putting the lease at risk of cancellation. The charity addresses this by strict governance processes which monitor all critical aspect of adherence to the lease.

b) A fundamental change in the economic circumstances of the Local Authorities which place children with the school, and which pay their fees. The charity addresses this by focusing on the quality of education and value-for-money for the LA's, but also maintains a plan, on constant stand by to restructure the business if fees should fall significantly due to factors outside the charity's control. To supplement this objective, the school has appointed a Vice Principal: Corporate Operations who works closely with the Principal/CEO to liaise and communicate regularly with all stakeholders.

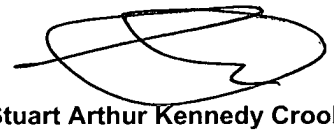
The report of the trustees refers to the detailed process by which other risks are assessed and monitored.

Auditor
RSM UK Audit LLP has indicated its willingness to continue in office.

The Trustees' Annual Report is approved by order of the board of trustees and the Strategic Report (included herein) is approved by the board of trustees in their capacity as directors and signed on its behalf by:-

Provision of information to auditor
In so far as the trustees are aware:

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



Stuart Arthur Kennedy Crookshank
Trustee

Date: 26/3/21

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Statement of trustees' responsibilities in relation to financial statements
The trustees (who are also directors of West Heath 2000 for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the group as at the balance sheet date, and of the incoming resources and application of resources, including the income and expenditure for the charitable group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Opinion
We have audited the financial statements of West Heath 2000 (the 'parent charitable company') for the year ended 31 August 2020 which comprise the Consolidated Statement of Financial Activities, Consolidated and Charity Balance Sheet, the Consolidated Statement of Cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 August 2020 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

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

Conclusions relating to going concern
We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WEST HEATH 2000

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report and the incorporated strategic report.

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

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

Responsibilities of trustees
As explained more fully in the statement of trustees' responsibilities statement set out on page 20, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: http://www.frc.org.uk/auditorsresponsibilities This description forms part of our auditor's report.

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

RSM UK Audit LLP.

Zoe Longstaff-Tyrrell (Senior Statutory Auditor)
For and on behalf of RSM UK Audit LLP, Statutory Auditor
Chartered Accountants
Portland
25 High Street
Crawley
West Sussex
RH10 1BG

Date: 31 March 2021

WEST HEATH 2000

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating Income and Expenditure Account)

FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	Unrestricted and Non-charity fund funds	Restricted funds	Total 2020	Total 2019
		£	£	£	£
Income from:					
Donations and legacies	3		399,452	399,452	374,510
Charitable activities	4	8,134,654	-	8,134,654	7,981,234
Other trading activities	5	56,138	90	56,228	247,851
Investments	6	9,554	-	9,554	10,058
Total		8,200,346	399,542	8,599,888	8,613,653
Expenditure on:					
Raising Funds	7	40,943	-	40,943	160,152
Charitable Activities	8	8,027,961	325,616	8,353,577	8,135,295
Total		8,068,904	325,616	8,394,520	8,295,447
Net income		131,442	73,926	205,368	318,206
Transfer between funds		-	-	-	-
Net movement in funds		131,442	73,926	205,368	318,206
Reconciliation of funds:					
Fund balances brought forward 1 September		5,559,701	458,607	6,018,308	5,700,102
Fund balances carried forward at 31 August		5,691,143	532,533	6,223,676	6,018,308

WEST HEATH 2000

Company Registration No. 03571239

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Fixed Assets					
Tangible fixed assets	14		2,456,474		2,602,741
Current assets					
Stock		5,553		6,593	
Debtors	16	33,807		74,039	
Cash at bank and in hand		4,149,927		4,057,654	
		4,189,287		4,138,286	
Creditors: amounts falling due within one year	17	(267,085)		(617,719)	
Net current assets			3,922,202		3,520,567
Total assets less current liabilities			6,378,676		6,123,308
Creditors: amounts falling due after more than one year	18		(7,000)		-
Provisions	20		(148,000)		(105,000)
Net assets			6,223,676		6,018,308
Funds					
Restricted funds	21		532,533		458,607
Unrestricted funds:					
General funds		246,419		762,088	
Designated funds	22	5,471,425		4,797,612	
			5,717,844		5,559,700
Non-charity funds			(26,701)		1
	24		6,223,676		6,018,308

The financial statement on pages 23 to 42 were approved and authorised for issue by the Board on 26 March 2021 and signed on its behalf by:

Stuart Arthur Kennedy Crookshank

Trustee

WEST HEATH 2000

Company Registration No. 03571239

CHARITY STATEMENT OF FINANCIAL POSITION

AS AT 31 AUGUST 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Fixed Assets					
Tangible fixed assets	14		2,454,389		2,598,468
Investments	15		100		100
			2,454,489		2,598,568
Current assets					
Stock		3,761		3,761	
Debtors	16	67,233		135,469	
Cash at bank and in hand		4,110,958		3,983,249	
		4,181,952		4,122,479	
Creditors: amounts falling due within one year	17	(238,064)		(597,740)	
		(238,064)		(597,740)	
Net current assets			3,943,888		3,524,739
Provisions	20		(148,000)		(105,000)
Net assets			6,250,377		6,018,307
Funds					
Restricted funds	21		532,533		458,607
Unrestricted funds					
General funds					
Designated funds	22	246,419		762,088	
		5,471,425		4,797,612	
			5,717,844		5,559,700
	24		6,250,377		6,018,307

The consolidated net profit for the year includes a net surplus of £232,073 (2019: £269,794) which is dealt within the accounts of the parent company. The parent has taken advantage of section 408 of the Companies Act 2006 not to present its unconsolidated Statement of Financial Activities.

The financial statement on pages 23 to 42 were approved and authorised for issue by the Board on 26 March 2021 and signed on its behalf by:

Stuart Arthur Kennedy Crookshank

WEST HEATH 2000

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Cash flows from operating activities					
Net cash provided by operating activities	25		374,162		768,875
Cash flows from investing activities					
Purchase of fixed assets	14	(305,403)		(308,747)	
Disposal of fixed assets		13,960		-	
Interest received		9,554		10,058	
			(281,889)		(298,689)
Change in cash and cash equivalents in the reporting period			92,273		470,186
Cash and cash equivalents at 1 September			4,057,654		3,587,468
Cash and cash equivalents at 31 August			4,149,927		4,057,654

1 Accounting policies

Legal status of the Charity
The Charity is a private company limited by guarantee incorporated in England and has no share capital. The liability of the members is limited to the sum of £1 per member. No one individual member has control. The registered office is Ashgrove Road, Sevenoaks, Kent, TN13 1SR.

The charity's objectives and aims are disclosed in the Principal's Report and Report of the Trustees.

Basis of preparation
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £1.

The Charity constitutes a public benefit entity as defined by FRS102.

The Charity is a qualifying entity for the purposes of FRS 102, being a member of a group where the parent of that group prepares publicly available consolidated financial statements, including this Charity, which are intended to give a true and fair view of the assets, liabilities, financial position and profit or loss of the group. The Charity has therefore taken advantage of exemptions from the following disclosure requirements for parent charity information presented within the consolidated financial statements:

- Section 7 'Statement of Cash Flows' – Presentation of a statement of cash flow and related notes and disclosures

Going concern

The trustees have considered whether it is appropriate to prepare the financial statements on the basis that the group and charity is a going concern, including the impact of the ongoing Covid-19 pandemic on that assessment. The trustees have reviewed the financial forecasts for the group and charity and have in particular considered its anticipated income and expenditure commitments for a period of twelve months from the date of approval of these financial statements.

In regard to the school the Trustees have reviewed the financial projections, budgets and cash flows for the period up to 31 August 2022 and are satisfied that the school has adequate finances and reserves to maintain its ability to operate successfully for the future without additional funding. The school's fee income comes from Local Authorities and funding has continued to be received for the academic year 2020/21 in line with the DfE published guidelines. It is also anticipated that this funding will continue for the academic year 2021/22. This assumption has been built into the financial forecasts, cash flows and budget for 2021/22. With this 'protected income' the Trustees are satisfied that the school can continue as a going concern.

The trustees believe that the group and charity has adequate resources to continue in operational existence for at least the next twelve months from the date of approval of the financial statements and to meet all of its liabilities during that period as they fall due. For that reason, the trustees continue to adopt the going concern basis in preparing the financial statements.

Basis of consolidation
The Group financial statements consolidate those of the Charity and of its subsidiary undertaking drawn up to 31 August.2020. A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented because the Charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

Subsidiaries are entities over which the Group has the power to control the financial and operating policies so as to obtain benefits from their activities. Subsidiaries are fully consolidated from the date on which control is transferred until the date that such control ceases. Intra-group transactions, balances and unrealised gains and losses on transactions between group companies are eliminated.

1 Accounting policies *(continued)*

Income
Income represents the total income receivable during the year comprising donations and gifts, fees receivable, bursaries released, lettings, investment income and other income.

Fees receivable and lettings income is accounted for in the period in which the service is provided.

Donations for activities restricted by the donor are taken to restricted funds. General fundraising is made for the purposes of the Bursary Fund and all donors are assumed to have restricted their donations for that purpose, unless specifically stated otherwise by each donor.

Expenditure and apportionment of costs between activities
With few exceptions, costs incurred by the Charity are directly for the provision and delivery of education services and, as such are apportioned entirely to that activity. No distinction is drawn between day-care and residential provision as these are integrated parts of the total provision of education.

Where other activities are undertaken it is the usual practise of the Charity to employ staff who are fully committed to those activities, so as not to dilute the efforts of education staff. Any costs directly incurred on or by those staff are charged to the relevant activity. Property costs, utilities and other costs of occupation are not apportioned to non-educational activities as the share which could be notionally attributable to non-education activities is de minimis and is not incurred on a marginal basis.

Governance costs, includes only those items which are not directly related to delivery of education services, or other specific activities. It includes 100% of the Accounting, Annual Audit and Statutory fees and 1% of the salary cost the Chief Executive and 5% of the salary costs of the Company Secretary.

Fund accounting
Unrestricted funds comprise accumulated surpluses and deficits on general funds and are available for use at the discretion of the Trustees in furtherance of the general charitable objectives.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in note 22 to the financial statements.

Restricted funds are funds subject to specific restricted conditions imposed by the donors (note 21).

Irrecoverable VAT
As virtually all of the Charity's revenue is from fees charged to Local Authorities for the provision of education, advantage has been taken of the concession which permits the charity not to register for VAT, thereby eliminating the need to add VAT to invoices for fees. The reason for this is that any VAT charged by the Charity would not be recoverable by the LAs, which could place the Charity in a commercially uncompetitive position. However, because the Charity itself is therefore outside the scope of VAT reporting, and there is no VAT-taxable income, any VAT paid by the charity on its own outgoings cannot be recovered, and therefore represents an additional cost. Any such VAT is included in the books of account as part of the cost of the goods or services purchased.

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

1 Accounting policies *(continued)*

Tangible fixed assets
Tangible fixed assets are stated at cost less depreciation. Cost represents purchase price together with any incidental costs of acquisition.

Depreciation is provided on all tangible fixed assets in order to write off their cost by equal annual instalments over their expected useful lives. The rates adopted are as follows:-

Fixtures and Fittings	3 years
Motor Vehicles	4 years
Leasehold improvements	5 to 20 years
Plant	7 years
Equipment & Furniture	3 years
Temporary Buildings	3 years

Stocks and work in progress
Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overhead.

Financial instruments
A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments are therefore classified and accounting for according to the substance of the contractual arrangement as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the entry after deducting all of its liabilities.

Financial assets and liabilities
The Charity's debtors and creditors that meet the definition of either a financial asset or a financial liability are initially recognised at the transaction value and thereafter are stated at amortised cost using the effective interest method.

Taxation
The charity is a registered charity and as such its income and gains falling within Sections 371 to 489 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

Operating leases
Operating lease costs are recognised on a straight line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight line basis over the lease term.

2 Accounting estimates and areas of judgement

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees do not consider any of the judgements or estimations to have any significant effect on the financial statements.

3 Donations and legacies

	Restricted funds	
	2020	2019
	£	£
Donations receivable	399,452	374,510

4 Charitable activities

	Unrestricted funds	
	2020	2019
	£	£
Education - fees receivable	8,134,654	7,981,234

5 Other trading activities

	Unrestricted funds	Restricted funds	2020	2019
	£	£	£	£
Lettings	36,324	-	36,324	37,192
Trading Activities	19,814	-	19,814	208,177
Other income	-	90	90	2,482
	56,138	90	56,228	247,851

Of the other trading activities income for the year ended 31 August 2019, £2,482 is attributable to restricted funds and £254,367 is attributable to unrestricted funds.

6 Investments

	Unrestricted funds	
	2020	2019
	£	£
Bank interest receivable	9,554	10,058

7 Raising funds

	Staff costs	Other	Depreciation	2020 Total	2019 Total
	£	£	£	£	£
Lettings expenses	-	304	-	304	1,555
Trading activity	11,737	26,714	2,188	40,639	158,597
	11,737	27,018	2,188	40,943	160,152

The total raising funds for the year ended 31 August 2020 and 2019 is attributable to unrestricted funds.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 AUGUST 2020

8 Charitable expenditure

	Staff costs	Other	Depreciation	2020	2019
	£	£	£	£	£
Education	5,338,693	2,517,793	440,037	8,296,523	8,104,970
Support costs - Note 9	3,788	53,266	-	57,054	30,325
	5,342,481	2,571,059	440,037	8,353,577	8,135,295

Of the total charitable expenditure for the year end 31 August 2019 £363,410 is attributable to restricted funds and £7,771,885 to unrestricted funds.

9 Support costs

	Unrestricted funds	
	2020	2019
	£	£
Audit, accounting and tax fees	45,960	21,490
Statutory fees - OFSTED	7,277	6,193
1% of salary costs of Chief Executive	1,179	1,161
5% of salary of Company Secretary	2,609	1,441
Trustees travel expense	29	40
	57,054	30,325

10 Results from trading subsidiary

The charity has one wholly owned subsidiary, West Heath Centre Limited (Company number 05355486), which provides banqueting and conference facilities and training courses to education establishments and other businesses.

	2020	2019
	£	£
Statement of Comprehensive Income		
Turnover	13,880	206,988
Cost of sales	(15,886)	(70,749)
Gross (loss)/profit	(2,006)	136,239
Administrative expenses	(24,753)	(87,848)
Operating (loss)/profit	(26,759)	48,391
Interest receivable and similar income	57	21
(Loss)/profit before tax	(26,702)	48,412
Tax on profit	-	-
(Loss)/profit for the financial year	(26,702)	48,412

10 Results from trading subsidiary (continued)

	2020		2019	
Statement of Financial Position				
	£	£	£	£
Fixed assets				
Tangible assets		2,085		4,273
Current assets				
Stocks	1,792		2,832	
Debtors	-		7,669	
Cash at bank	38,969		74,405	
	40,761		84,906	
Creditors: amounts falling due within one year	(62,447)		(89,078)	
Net current liabilities		(21,686)		(4,172)
Total assets less current liabilities		(19,601)		101
Creditors: amounts falling due after more than one year		(7,000)		-
Net (liabilities)/assets		(26,601)		101
Capital and reserves				
Called up share capital		100		100
Profit and loss reserve	(26,701)		48,413	
Gift Aid distribution to parent charity	-		(48,412)	
Profit and loss reserve carried forward		(26,701)		1
Total equity		(26,601)		101

11 Net Income

	2020 Total	2019 Total
Net income is stated after charging	£	£
Depreciation of tangible fixed assets	440,037	420,017
Operating lease payments	380,133	345,876

12 Auditor's remuneration (net)	2020	2019
	£	£
Audit of the financial statements for the group and charity	17,000	12,000
Audit of the charity's subsidiary	1,000	2,500
Audit of the teachers' pension scheme	1,785	1,700
Non audit services:	-	
Corporation Tax compliance	925	2,290
Other services	3,200	3,000
	23,910	21,490

13 Staff costs and remuneration of key management personnel	2020	2019
Staff costs:	£	£
Wages and salaries	4,324,474	4,130,593
Social security costs	378,811	345,366
Other pension costs	573,401	427,252
Other costs	32,915	18,740
Termination payments	100,625	27,500
	5,410,226	4,949,451

Number of employees (group and charity)	2020	2019
The average number of employees during the year was:	No	No
Direct charitable	149	151
Administration and support	37	35
Subsidiary company	1	3
	187	189

The number of employees earning over £60,000 per annum fell within the following ranges:-	2020	2019
	No	No
£60,001 - £70,000	3	3
£70,001 - £80,000	2	1
£90,001 - £100,000	1	1

The Trust considers the Board of Trustees, the Chief Executive and the Senior Leadership Team as their key management personnel. The total cost of the key management personnel including employer national insurance contributions amounted to £666,163 (2019: £666,722).

During the year, no trustees received any remuneration or benefits in kind (2019: 0). During the year 1 trustee (2019: 1) received reimbursement of travel expenses amounting to £29 (2019: £40). The Charity has purchased indemnity insurance for its trustees at a cost of £3,587 (2019: £3,302).

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 AUGUST 2020

14 Tangible fixed assets	Structural	Plant	Decoration	Temporary buildings	Equipment & furniture	Vehicles	Total
Group	£	£	£	£	£	£	£
Cost							
1 September 2019	3,342,511	681,824	332,229	61,277	978,281	218,598	5,614,720
Additions	120,997	4,440	64,268	-	115,698	-	305,403
Disposals	(72,459)	(4,772)	(33,830)	-	-	(13,960)	(125,021)
31 August 2020	3,391,049	681,492	362,667	61,277	1,093,979	204,638	5,795,102
Depreciation							
1 September 2019	1,325,533	467,831	246,931	61,277	798,016	112,391	3,011,979
Charge for year	156,445	73,093	55,533	-	115,235	39,731	440,037
Disposals	(72,459)	(4,772)	(33,830)	-	-	(2,327)	(113,388)
31 August 2020	1,409,519	536,152	268,634	61,277	913,251	149,795	3,338,628
Net book Value							
31 August 2020	1,981,530	145,340	94,033	-	180,728	54,843	2,456,474
31 August 2019	2,016,978	213,993	85,298	-	180,265	106,207	2,602,741
Charity							
1 September 2019	3,338,511	681,824	332,229	61,277	912,162	218,598	5,544,601
Additions	120,997	4,440	64,268	-	115,698	-	305,403
Disposals	(72,459)	(4,772)	(33,830)	-	-	(13,960)	(125,021)
31 August 2020	3,387,049	681,492	362,667	61,277	1,027,860	204,638	5,724,983
Depreciation							
1 September 2019	1,323,033	467,831	246,931	61,277	734,670	112,391	2,946,133
Charge for year	156,245	73,093	55,533	-	113,247	39,731	437,849
Disposals	(72,459)	(4,772)	(33,830)	-	-	(2,327)	(113,388)
31 August 2020	1,406,819	536,152	268,634	61,277	847,917	149,795	3,270,594
Net book Value							
31 August 2020	1,980,230	145,340	94,033	-	179,943	54,843	2,454,389
31 August 2019	2,015,478	213,993	85,298	-	177,492	106,207	2,598,468

The net book value at 31 August 2020 and 2019 represents fixed assets for charitable purposes.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 AUGUST 2020

15 Investments

The Charity's only subsidiary undertaking at 31 August 2020 is West Heath Centre Limited, registration number 05355486, which is 100% owned by the Charity. The company's registered office is West Heath School, Ashgrove Road, Sevenoaks, Kent, TN13 1SR and it's objective is to operate a training and conferencing centre. Full financial information can be found in note 10.

16 Debtors: amounts falling due within one year

	2020		2019	
	Group	Charity	Group	Charity
	£	£	£	£
Trade debtors	500	500	23,312	16,751
Amounts owed by group undertaking	-	33,426	-	69,100
Prepayments and accrued income	33,307	33,307	50,727	49,618
	33,807	67,233	74,039	135,469

17 Creditors: amounts falling due within one year

	2020		2019	
	Group	Charity	Group	Charity
	£	£	£	£
Trade creditors	-	-	291,902	290,942
Other taxation and social security costs	24,171	17,405	96,664	93,021
Other creditors	37,881	37,881	128,017	128,017
Accruals and deferred income	205,033	182,778	101,136	85,760
	267,085	238,064	617,719	597,740

18 Creditors: amounts falling after one year

	2020		2019	
	Group	Charity	Group	Charity
	£	£	£	£
Deferred income	7,000	-	-	-

19 Reconciliation of deferred income

	2020		2019	
	Group	Charity	Group	Charity
	£	£	£	£
Deferred income at 1 September	28,891	21,841	75,640	21,841
Income received requiring deferment	49,246	21,841	28,891	21,841
Release of income during the year	(28,891)	(21,841)	(75,640)	(21,841)
Deferred income at 31 August	49,246	21,841	28,891	21,841

Deferred income for the charity relates to the rent quarter being paid on 25 of September each year but only rebated on a calendar month basis. Deferred income for the group includes wedding income for deposits paid for future dated weddings.

20 Provisions

	2020		2019	
	Group	Charity	Group	Charity
	£	£	£	£
Specific provisions	148,000	148,000	105,000	105,000

The charitable company recognised a provision in respect of unpaid employer and teacher contributions to the Teachers' Pension Scheme. The provision has been estimated based on published contribution rates for the past 5 years but may be subject to change following submission of information to Teachers' Pensions.

21 Restricted funds

The income fund of the Charity includes restricted funds comprising the following unexpended balances of donations and grants held on trusts to be applied for specific purposes:

Movement in funds:

	At 1 September 2019	Income	Expenditure	At 31 August 2020
	£	£	£	£
Group and Charity				
ACF Lease - buildings and maintenance	120,294	375,000	(272,614)	222,680
Courtyard fund	326,011	-	(24,605)	301,406
Camilla nurse fund	8,250	24,452	(24,452)	8,250
Outdoor education	1,751	90	(1,750)	91
Kenyan school trip	1,795	-	(1,795)	-
Beauty room	106	-	-	106
Memphis fund	400	-	(400)	-
	458,607	399,542	(325,616)	532,533

21 Restricted funds (continued)

Prior year movement in funds:

	At 1 September 2018 £	Income £	Expenditure £	Transfers £	At 31 August 2019 £
Group and Charity					
ACF Lease - buildings and maintenance	83,898	350,000	(313,604)	-	120,294
Outside classroom	690	-	(690)	-	-
Courtyard fund	350,617	-	(24,606)	-	326,011
Camilla nurse fund	8,250	24,510	(24,510)	-	8,250
Outdoor Education	450	2,454	-	(1,153)	1,751
Kenyan school trip	3,185	-	-	(1,390)	1,795
Acting Up Theatre Company	-	28	-	(28)	-
Beauty room	106	-	-	-	106
Memphis fund	400	-	-	-	400
	447,596	376,992	(363,410)	(2,571)	458,607

The ACF Lease - Buildings and Maintenance fund has been established for the receipt of rebated rent from the landlord and is expensed on the upkeep of the building and its grounds.

The Outside Classroom, Courtyard and Acting Up Theatre Company funds are all used to receive donations for the purchase of equipment for these specific areas.

The Camilla Nurse Fund has been established to receive donations so the school can employ a nurse to deal with the medical needs of the students.

The Outdoor Education fund is used to receipt fundraising donations to help support students with payments for school residential trips.

The Kenyan School trip fund is donations received to fund a trip by staff and students of the school to Kenya. This fund has now been closed down and the donors to the fund have given approval for the fund to be used for alternative residential trips due to the volatility in Kenya which will prevent the school from sending staff and students to this part of the world.

The Beauty Room fund is a fund to receive donations from recipients of beauty treatments by the students as part of their studies, to be used for purchase of supplies and equipment in the Beauty Room.

The Memphis fund has been established from donations for a student, Alex Lloyd-Head who was awaiting admission to the school when sadly she passed away. She was a keen musician and the fund has been set up for the Memphis project during 2015 and as an annual prize in her memory.

22 Designated funds

Of the total unrestricted funds of £5,692,844 (2019: £5,559,700) the following amounts have been designated by the Trustees:

Group and charity	At 1 September 2019	Utilised / released	New designation	At 31 August 2020
Capital projects and cyclical maintenance	682,885	(682,885)	1,247,600	1,247,600
Fixed assets (less restricted funds)	2,272,457	-	117,495	2,389,952
Operational reserve fund	1,500,000	-	-	1,500,000
Bursary fund	342,270	(51,933)	43,536	333,873
Total designated funds	4,797,612	(734,818)	1,408,631	5,471,425

Prior year

Group and charity	At 1 September 2018	Utilised / released	New designation	At 31 August 2019
Capital projects and cyclical maintenance	207,130	(207,130)	682,885	682,885
Fixed assets (less restricted funds)	2,355,346	(391,639)	308,750	2,272,457
Operational reserve fund	1,500,000	-	-	1,500,000
Bursary fund	354,634	(51,933)	39,569	342,270
Total designated funds	4,417,110	(650,702)	1,031,204	4,797,612

The 'Operational Reserve fund' represents the value of cash to be kept aside to sustain the School through a period of restructure should the need arise.

The Fixed Assets fund represents the net book value of monies invested in fixed assets owned by the Charity. Any restricted funds held for amortisation have been deducted from the Fixed Assets total.

The Capital Projects and cyclical maintenance fund is to provide continued investment and maintenance of the assets of the Charity. The Priority one list has been drawn up by the finance committee to allocate this fund for the following 12 months of agreed capital expenditure.

The Bursary fund, established from fundraising activities, is used to supplement fees for students who are not fully funded by Local Authorities.

23 Capital commitments

At the year end the Group and Charity had capital commitments of £1,247,600 (2019: £682,885) in relation to works carried out on the premises over the summer holiday and other committed projects.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 AUGUST 2020

24 Analysis of net assets between funds	Unrestricted funds	Restricted funds	Non-charity funds	Total funds 2020	Total funds 2019
Group	£	£	£	£	£
Fund balances at 31 August 2020 are represented by:					
Tangible fixed assets	301,512	2,152,877	2,085	2,456,474	2,602,741
Current assets	5,768,870	(1,620,344)	40,761	4,189,287	4,138,286
Current liabilities	(204,638)	-	(62,447)	(267,085)	(617,719)
Provisions	(148,000)	-	-	(148,000)	(105,000)
Liabilities due after one year	238,064	(238,064)	(7,000)	(7,000)	-
Total net assets	5,955,808	294,469	(26,601)	6,223,676	6,018,308

Analysis of net assets between funds	Unrestricted funds	Restricted funds	Total funds 2020	Total funds 2019
Charity	£	£	£	£
Fund balances at 31 August 2020 are represented by:				
Investments	100	-	100	100
Tangible fixed assets	2,152,877	301,512	2,454,389	2,598,468
Current assets	3,950,931	231,021	4,181,952	4,122,479
Current liabilities	(238,064)	-	(238,064)	(597,740)
Provisions	(148,000)	-	(148,000)	(105,000)
Total net assets	5,717,744	532,533	6,250,377	6,018,307

Prior year:

Analysis of net assets between funds	Unrestricted funds	Restricted funds	Non-charity funds	Total funds 2019	Total funds 2018
Group	£	£	£	£	£
Fund balances at 31 August 2019 are represented by:					
Tangible fixed assets	2,272,351	326,117	4,273	2,602,741	2,714,011
Current assets	3,920,990	132,490	84,806	4,138,286	3,692,404
Current liabilities	(528,641)	-	(89,078)	(617,719)	(629,563)
Provisions	(105,000)	-		(105,000)	(76,000)
Liabilities due after one year	-	-		-	(750)
Total net assets	5,559,700	458,607	1	6,018,308	5,700,102

Analysis of net assets between funds	Unrestricted funds	Restricted funds	Total funds 2019	Total funds 2018
Charity	£	£	£	£
Fund balances at 31 August 2019 are represented by:				
Investments	100	-	100	100
Tangible fixed assets	2,272,351	326,117	2,598,468	2,706,657
Current assets	3,989,989	132,490	4,122,479	3,604,364
Current liabilities	(597,740)	-	(597,740)	(535,020)
Provisions	(105,000)	-	(105,000)	(76,000)
Total net assets	5,559,700	458,607	6,018,307	5,700,101

25 Reconciliation of net movements in funds to operating cash flows

	2020	2019
	£	£
Net Movement in funds	205,368	318,206
Depreciation charge	440,037	420,017
Interest received	(9,554)	(10,058)
Profit on disposal of fixed assets	(2,327)	-
Decrease in stock	1,040	406
Decrease in debtors	40,232	23,898
(Decrease)/increase in creditors	(343,634)	16,406
Increase in provisions	43,000	-
Net cash inflow from operating activities	374,162	768,875

26 Pension commitments

The School participates in the Teachers' Pension Scheme ("the 'TPS") for its teaching staff. The pension charge for the year includes contributions payable to the TPS of £341,572 (2019: £201,337) and at the year end £nil (2019: £29,626) was accrued in respect of contributions to this scheme.

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

The employer contribution rate is set by the Secretary of State following scheme valuations undertaken by the Government Actuary's Department. The most recent actuarial valuation of the TPS was prepared as at 31 March 2016 and the Valuation Report, which was published in March 2019, confirmed that the employer contribution rate for the TPS would increase from 16.4% to 23.6% from 1 September 2019. Employers are also required to pay a scheme administration levy of 0.08% giving a total employer contribution rate of 23.68%.

The 31 March 2016 Valuation Report was prepared in accordance with the benefits set out in the scheme regulations and under the approach specified in the Directions, as they applied at 5 March 2019. However, the assumptions were considered and set by the Department for Education prior to the ruling in the 'McCloud/Sargeant case'. This case has required the courts to consider cases regarding the implementation of the 2015 reforms to Public Service Pensions including the Teachers' Pensions.

On 27 June 2019 the Supreme Court denied the government permission to appeal the Court of Appeal's judgment that transitional provisions introduced to the reformed pension schemes in 2015 gave rise to unlawful age discrimination. The government is respecting the Court's decision and has said it will engage fully with the Employment Tribunal as well as employer and member representatives to agree how the discriminations will be remedied. A consultation was launched by the government on 16 July 2020, and closed to responses on 11 October 2020.

26 Pension commitments (continued)

The TPS is subject to a cost cap mechanism which was put in place to protect taxpayers against unforeseen changes in scheme costs. The Chief Secretary to the Treasury, having in 2018 announced that there would be a review of this cost cap mechanism, in January 2019 announced a pause to the cost cap mechanism following the Court of Appeal's ruling in the McCloud/Sargeant case and until there is certainty about the value of pensions to employees from April 2015 onwards. The pause was lifted in July 2020 and the government is preparing to complete the cost control element of the 2016 valuations, which is expected to be completed in 2021.

In view of the above rulings and decisions the assumptions used in the 31 March 2016 Actuarial Valuation may become inappropriate. In this scenario, a valuation prepared in accordance with revised benefits and suitably revised assumptions would yield different results than those contained in the Actuarial Valuation.

Until the consultation and the cost cap mechanism review are completed it is not possible to conclude on any financial impact or future changes to the contribution rates of the TPS. Accordingly no provision for any additional past benefit pension costs is included in these financial statements.

Defined Contributions Scheme

Contributions are also made in respect of teaching and non-teaching staff to a defined contribution scheme. The scheme is managed by Scottish Widows, the assets of which are independently administered. The pension cost charge in respect of this scheme amounted to £301,443 (2019: £193,562) during the year.

Staff have the option to salary sacrifice and a sum equal to the salary sacrificed is paid to the Scottish Widows scheme on behalf of the employee. The saving in employers' national insurance contributions on the sacrificed salary is also paid to the scheme as an additional employer's contribution. The salary sacrificed and the saving in employer's national insurance is therefore included in the pension cost charge recorded in the previous paragraph.

Contributions totalling £17,405 (2019: £54,743) were payable to the fund at the year end.

27 Operational lease commitments

	2020	2019
Operating leases which expire:	£	£
Within one year	354,704	355,569
Between 2 and 5 years	1,403,171	1,405,218
Over five years	30,450,000	30,800,000
	32,207,875	32,560,787

Included in the commitments listed above are amounts payable under the lease with ACF Sevenoaks of £350,000 per annum. This same amount is then refunded under the terms of the lease as a designated fund for the upkeep of the building. This lease was for 99 years and is due to expire in 2112.

28 Related party relationship transactions

West Heath Centre Limited has an intercompany account with West Heath 2000 which represents items settled via the school bank account and transferred to the Centre including a monthly salary re-charge and sales made through the school credit card facility. All profits made by West Heath Centre Limited are gifted to the school.

During the year the following transactions took place:

Recharges to West Heath Centre Limited - £11,737 (2019: £76,955)

Repayments from West Heath Centre Limited - £Nil (2019: £50,330)

Gift aid donation from West Heath Centre Limited - £Nil (2019: £48,412)

At the year end £33,426 (2019: £69,100) was owed from West Heath Centre Limited and is included within debtors. These amounts were eliminated on consolidation.

29 Reconciliation of changes in net debt - Group

	1 September 2019 £	Cash flows £	31 August 2020 £
Cash and cash equivalents	4,057,654	92,273	4,149,927
Total net debt	4,057,654	92,273	4,149,927

Reconciliation of changes in net debt - Charity

	1 September 2019 £	Cash flows £	31 August 2020 £
Cash and cash equivalents	3,983,249	127,709	4,110,958
Total net debt	3,983,249	127,709	4,110,958