



A learning and caring community
where individuals are valued



THE SHEILING SPECIAL EDUCATION TRUST FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2020

REFERENCE & ADMINISTRATIVE DETAILS

Registered company number: 08116370 (England and Wales)

Registered charity number: 1149264

Principle address and Registered Office:

The Shelling Special Education Trust
Horton Road
Ashley, Ringwood
Hampshire
BH24 2EB

Trustees

Mr J. Freeman
Mr N. Johnson (appointed 3 October 2019)
Mr J. Morris (Chair)
Mr J. Pyzer
Mr M. Gleed (resigned 15 May 2020)
Mrs J. Kenward
Mr D. Keeton
Mrs J Dampney
Mrs M. Rigg
Mrs A Copp (appointed 28 April 2020)

Auditors

Ward Goodman
Registered Auditor
4 Cedar Park, Cobham Road
Ferndown Industrial Estate
Wimborne, Dorset
BH21 7SF

Solicitors

Wilsons
Alexandra House
St John's Street
Salisbury
SP1 2SB

Senior Management Team

Corine van Barneveld, Principal
Andy Walters, Head of School
Mike Gamble, Head of College
Nick Sabin, Bursar (resigned 12 April 2019)
Katy Kerr, Head of Finance & Premises (appointed 3 June 2019)
Susan Harvey, Head of Residential Services
Katie Francis, Head of Health & Therapies (appointed 26 September 2019)

REPORT OF THE TRUSTEES (YEAR ENDED 31/08/20)

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of 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 2015).

The former Trust, the Sheiling School was established in 1951. The current charity, The Sheiling Special Education Trust, commenced its activities on 1 September 2012 when provision was widened to include further education at the Sheiling College.

The legal and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Charities Statement of Recommended Practice (FRS102).

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities and are satisfied that The Sheiling Special Education Trust's activities provide public benefit.

OBJECTIVES AND ACTIVITIES

OBJECTIVES

The Sheiling Special Education Trust is an Independent Special School, which is registered as a Children's Home and an Independent Specialist College. It also provides a supported living service. It specialises in severe and moderate learning difficulties, autistic spectrum conditions and communication difficulties. Its objectives are as follows:

- To provide a learning, caring environment where the educational, physical, social, emotional and spiritual needs of the individual student and resident are valued and met.
- To promote a nurturing culture where each student and resident receives the support, guidance and care relevant to their individual needs.
- To promote positive approaches to behaviour and individual sensory and therapeutic needs.
- To support students and residents to develop functional skills and independence which can then be transferred to the wider community.
- To offer students and residents a foundation for developing their confidence and their sense of belonging and achievement.
- To offer clear rhythms and routines to promote a healthy lifestyle which includes good eating and sleeping habits and an active physical and social lifestyle.

ACTIVITIES

Education Provision

An individual approach to education and residential provision is offered to both School and College students including:

- Day placements – students attend from 9am to 4pm (4.30pm for college students) and are attached to residential houses for lunches and other activities.
- Weekly boarders – students attend from Monday morning to Friday afternoon.
- Termly boarders – students attend for the full 38 week term, including weekends.
- Yearly boarders (school only) – students are able to access a 52 week year round residential provision including holidays.
- Respite provision (college only) – respite packages are available to college students during mid-week, weekends and during holidays. College offers up to 4 weeks respite through the year.

Education provided ensures the national curriculum is followed and allows for a broad and balanced program which includes English, Maths, Science, ICT, Personal, Health, Social Education and Citizenship (PHSE&C), Art and PE. Horticulture, craft workshops including estate work, garden work, weaving and candle making are all offered ensuring the curriculum extends beyond lessons into life within the houses, enabling learning in school and college to be supported outside of the classroom.

The 50 acre site with grassy open areas and woodland mean that learning outside the classroom is an integral part of the curriculum and it also benefits from an on-site swimming pool, gym and 193 capacity hall with stage. Neighbouring the site is Moors Valley Country Park making it great for walking and cycling. Ringwood is a short walk away and the beaches of Bournemouth, Boscombe, Southbourne and Mudeford are all within easy reach. This helps ensure students benefit from many different on-site and off-site activities and outings.

The school offers the nationally recognised ASDAN qualifications and the college offers the OCR Life & Living Skills Accredited learning course.

Targeted therapeutic intervention is highly effective and promoted throughout the school and college with an extensive range of therapies including speech and language therapy, occupational therapy, physiotherapy, music therapy, massage therapy, art therapy, curative eurythmy and colour light therapy.

The residential students live on site in large, family-style houses of which there are 4 for the school age students and 2 for college students. The houses act as extended family groups with each house sharing meals, including a freshly cooked midday meal. Everyone is expected to contribute to the running of the house, for example the setting of tables, taking out the compost and helping with the washing up. Each house functions as an autonomous group under the supervision of a dedicated House Manager. Each student is accommodated in a single room and allocated to a house according to their need, with a mix of gender and ages, carefully taking into account all issues regarding safeguarding. The Managers of the different houses work together regularly to assure outcomes for all students.

Where appropriate students have an opportunity for work experience placements in the local community with local businesses and organisations along with supported attendance for specific courses in local colleges.

PUBLIC BENEFIT

The Sheiling Special Education Trust strives to attain the highest standards regarding the aims and objectives, with a view to providing for the charity's beneficiaries.

These aims are:

- To maximise opportunities in school, college, supported living and beyond to support our students and residents in gaining knowledge, acquiring skills, and developing their personal qualities and confidence.
- To provide a safe, inclusive, and uplifting environment which meets the needs of the whole person.
- To maximise an inclusive environment to enable each student and resident to discover and realise their full potential.
- To promote communication and social skills which support making of relevant choices.

ACHIEVEMENT AND PERFORMANCE

Key achievements and notable performance during the period included the following:

School

- School numbers have remained stable, in terms of pupils on roll, with numbers in the range 30-33 students
- Academic progress across the school remains positive in 2019-2020 and almost without exception, students continue to meet and exceed challenging targets for their achievements across a range of curriculum subjects.
- In academic year 2019/20, the Sheiling obtained a 100% pass rate with all graduating students leaving the school with accreditation at Entry 1 and 2.
- Updating and development the curriculum throughout the school has taken place this year to ensure it meets the needs of the widening range of abilities including those with complex sensory needs.
- Better recognition and achievement of attainment for school students through more accurate assessment, target setting, planning and ongoing monitoring has been implemented.

College

- College numbers (including day and residential) remained stable at 37 a slight increase on previous year of 36, which remains above the target of 33.
- For 2019/20 the tracking of targets across the last term was not possible due to the nature of enforced changes due to Covid-19. However, all students apart from 2 achieved their Accredited Learning qualifications, with those two continuing this year and expected to catch up.
- New curriculum framework for College that reflects EHC plans and Preparation for Adulthood aims is now embedded, it forms the structure of each study programme.
- College continued to expand its work experience opportunities prior to COVID-19. Next year, significant elements of our study programme such as community integration, work experience and placement will be very significantly reduced. Our 'off site' trips are being restricted to activities such as forest/beach walks with isolated small, other trips for those students most able to socially distance
- The use of the College Vocational Learning Hub which prepares students for community access and work has been utilised as an alternative.

Other

- Level 3 Supporting Disabled Learners course offered to Teaching Assistants across School and College.
- Sheiling kitchen garden has now been re-established following the appointment of an organic gardener. This is used by both school and college students.
- Strong behaviour team, linking in with Speech and Language Therapy and Occupational Therapy, providing excellent support to staff ensuring that behaviours which challenge are minimised. Therapists are now allocated to School and College to improve integration in education programmes.
- Further development of occupational, speech & language, music, art, physiotherapy, colour light and eurythmy therapy to help promote coordinated working towards holistic outcomes.
- When possible, during the year, teams have visited local schools, colleges and career events promoting what we do.
- Opportunities are available for staff to develop their skills through liaison with other schools to share good practice and along with increased opportunities for staff training, both on and off site.

- Safeguarding is central to everything done as an organisation. All Trustees, staff and vocational workers continue to be trained in safeguarding and abuse prevention, recognition and reporting. This is backed up by a close relationship with the local children and adult safeguarding team.
- HR department continues to strengthen employment protocols and processes to ensure robust systems for Safer Recruitment of staff.
- A new HR system was introduced at the start of 2017/18 which has been further developed during 2019/20. The system will strengthen controls and improve reporting surrounding the Single Central Record and bring about further efficiencies with regard to recruitment, rota scheduling, staff training and absence reporting.
- Further development of the Staff Recruitment and Retention Strategy has been undertaken focussing on terms and conditions, working patterns, benefits and recruitment advertising.
- The fee model has continued to be developed to help ensure a robust system for determining fees linked to costs incurred.
- Robust induction and training programmes have been strengthened for all new and existing staff throughout the year.
- Compulsory Inset days continued to be developed and well attended. This is part of an ongoing development in staff via extensive training both in-house and via external trainers.
- Regular committee and working group meetings take place for Safeguarding, Finance, Equality, Diversity & Inclusion and H&S.
- Regular review and updating of policies by the Senior Management Team, including Trustee involvement, continue to help ensure policies and procedures remain robust.
- Continued ICT upgrades were implemented across the whole site including 2 new state of the art Smart Board screens for classrooms.
- An internal 'GDPR Compliance Team' was put in place to assist with the successful implementation of the new GDPR regulations.
- A woodland management plan was developed in 2017/18 and been developed with the assistance of a consultancy service to help maintain and improve our estate. Works have been ongoing with this into 2018/19.

QUALITY ASSURANCE

- A school Ofsted inspection took place in November 2017 and was graded 'Good'. This was supported up by a follow-up one day visit in May 2018 which was also graded as 'Good'.
- A college Ofsted inspection took place in February 2018 and was graded 'good'.
- A Care Quality Commission (CQC) inspection occurred in March 2019 regarding the college residential provision and was graded 'Good'.
- Ofsted Care inspection (regarding school residential provision) took place in July 2019 and was graded 'Requires Improvement'. Action has been taken to rectify this position. A one day follow up visit in February 2020 recognised positive change and improvements as did an assurance visit which was undertaken in November 2020.

CAPITAL DEVELOPMENT

Various projects were undertaken during the period to both maintain and develop the site for school and college provision. Larger projects and site development are being driven by the 5 year Property Strategy (2016 – 2021) document previously approved by the Board. Fundraising is carried out for the benefit of capital projects with funds being requested from external trusts, charities and companies. Although works had to pause during the COVID-19 lockdown. Significant projects included the following:

- VR Headset & Musical Instruments to aid learning £7k

- Refitting Toilets & Refurbishing Kitchens £10K.
- Upgrades to Electrics & heating in various buildings £14K
- New Windows for Sheiling House, Albion & Briery 17k
- Site wide external lighting installed £7K
- Various bedrooms and communal rooms redecorated in all houses.
- Capital spend in the year (including the above) totalled £70K

FINANCIAL POSITION & REVIEW

The financial performance for the year is summarised below:

	2020		2019	
	Total - £'000	Excluding capital grants £'000	Total - £'000	Excluding capital grants £'000
Total Income	8,183	8,151	7,857	7,822
Total Expenditure	6,737	6,737	7,948	7,931
Net Income	(1,446)	(1,414)	(90)	(109)

Income has increased by £326K in total compared with the previous year (4% increase). The increase was due to a change in the mix of our students packages as some students moved onto their next placements, and increase in respite offered covering the COVID-19 lockdown. Overall student numbers remained the same compared to last year. The slight increase in capital grants and donations is due to fundraising for a Sensory Garden which has had to be put on hold due to COVID restrictions.

The main source of income are student fees received from Local Authorities with an element received directly from the Education Skills Funding Agency (ESFA) for College students - these fees equated to 99% (2019: 99%) of total income excluding capital funding. Overall student numbers remained the same as prior year at 68 with school numbers decreased from 32 to 31 while the college number increased from 36 to 37 (3% increase).

Although the first half of the year we carefully budgeted our expenditure the latter half and the COVID-19 restrictions meant that our non-staff costs dropped significantly: £286K (20% decrease) compared with the previous year. The largest expenditure heading continues to be staffing £5.54M (2019: £6.63M) which equates to 82% of expenditure (2019: 83%). In relation to income, staff costs represent 69% (2019: 85%) of total income excluding capital grants and donations.

Tangible fixed asset additions in the year totalled £71K which related largely to the refurbishment of building facilities across the site. The net book value of fixed assets decreased from £6.7M to £6.6M at the end of the accounting period.

The 'Cash at bank and in hand' figure increased during the year, largely as a result of decreased spending during the last 6 months of the year during lockdown. Consequently the balance increased from £1.06M at the start of the year to £2.92M as at 31st August 2020. Similarly, the net current assets also decreased from £1.22M to £2.77M over the same period.

A £116K loan was received in December 2016 to finance work carried out to the Maple classroom in 2015/16. This is a 10 year variable repayment loan. The balance at the year-end is £79K.

Total reserves have increased from £7.9M to £9.4M during the year with £367K (2019: £385K) being restricted in relation to ESFA and other capital monies received for capital projects.

RISKS & UNCERTAINTIES

A risk register is maintained to identify risks, assess their likelihood of occurring and quantify the potential impact. Outlined below is a description of the key principal risk factors which may affect the Charity. Other factors besides funding sources may also adversely affect the Charity and are detailed within the risk register itself.

PRINCIPAL FUNDING SOURCES

The Charity is, in effect, solely reliant on continued government funding, whether this comes directly to us from the Education and Skills Funding Agency (ESFA) or via individual Local Authorities. In 2019/20 99% (2018/19 99%) of revenue was ultimately publicly funded. There can be no assurance that central government and Local Authority policy and practice, will continue at the same levels or on the same terms. Whilst the current government continue their plans to address the issue of public sector debt this will have a significant impact on available funding within the sector and how the limited funding is distributed to providers.

The risk is mitigated in a number of ways including:

- Ensuring we deliver high quality care and education in order to remain a preferred provider for Local Authorities whilst providing 'value for money' to students and Local Authorities.
- Focus and investment placed on maintaining and managing key relationships with various funding bodies and local authorities.
- Regular dialogue with ESFA, Local Authorities, NASS, NATSPEC and other networking partnerships.
- Tight control over staff and non-pay costs.
- Regular review of our fee structure to ensure our fees remain competitive whilst allowing us to provide the necessary high quality care and education.
- Inclusion, where appropriate, on the various Local Authority Provider Frameworks.

COVID-19

The risk to your funding sources has been compounded by the emergence of COVID-19 which caused us to partially close during the first national lockdown, and continues to present a risk to staffing levels and therefore our capacity to safely maintain a full residential and education offer. Local Authorities were prevented from applying financial penalties where institutions were following instruction from Public Health England and/or abiding by the national guidelines during the first national lockdown. However, it is unclear, and untested, as to whether this will continue to apply should future partial closures be required due to COVID-19. This risk is mitigated to a degree by the enhanced cash reserves and our stringent operational management of COVID-19 transmission risk factors.

RESERVES POLICY

The Trustees will monitor and review the level of reserves held by the charity in line with the guidance set out by the Charity Commission and this also forms the basis of our own Reserves Policy document which is reviewed annually. The Trustees consider that the aim should be to build up the free reserves of the charity, represented by working capital, to equate between two to four months' expenditure. This has

been built into the 3 year financial plan which will be achieved via control of our future surplus and capital investment decisions.

FUTURE PLANS

- Student placements for School (30) and College (36) are as expected going into 2020/21 with further placements expected to be offered later in the year.
- The Sheiling Special Education Trust decided in July 2020 to cease its registration as a Childrens Home from September 2021 and to re-register as an Residential Special School offering 38 (rather than 52) week residential placements.
- Close liaison and working with LA commissioners to ensure placements for students whose needs can be best met by an environment such as The Sheiling.
- Close liaison with funding bodies and LA's to ensure we can plan and react to national or local changes in funding, policies or procedures.
- Continue to ensure close working between all departments of the SSET.
- Continue to improve links with other schools and colleges to work collaboratively with regard to behaviour and data collection.
- Continue to improve close links with those who can provide work experience and work placements within the local area.
- Continue to strengthen the ethos of the Sheiling via staff training sessions.
- Continued tight financial control over staff and non-pay costs to ensure spending is kept within budgets.
- To keep under review the Terms and Conditions of staff including review of pay scales, pension review as well as holiday entitlements.
- Continue to find ways to recruit adequate support staff via recruitment strategy and thus minimising the use of agency staff.
- Continue to appoint new Trustees, with relevant experience, to support all areas of education, care and administration.
- Continue to develop and improve our estate including site security.
- Continue to implement the Property Strategy.
- National and local marketing drive to improve awareness of The Sheiling Special Education Trust.

OVERVIEW

- Overall student numbers remained the same at 68 across school and college, however, due to a change in the student mix of placements and additional respite being offered during lockdown this resulted in an overall increase in income from £7.9M to £8.2M.
- A surplus for the year totalling £1.4M has been reported largely due to a decreased spending on and lesser need for agency in the year.
- The focus of Trustees continues to be the development of care and education provided through monitoring, planning and challenge to help maintain and drive improvements across all areas of provision.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The company was established on 22 June 2012 under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

Decision making

The Board of Trustees meets at least 4 times a year. Regular meetings are held and minutes taken with Trustees chairing committees for Finance and Safeguarding. In addition there are working groups for Estates, Equality, Diversity and Inclusion, Education Standards, Marketing and Health & Safety.

Induction and training of new trustees

Trustees are selected across a broad range of professions to ensure a wealth of experience. The current Board of Trustees include experience within Business, SEN Schools/Colleges, Care, Finance, Personal Relations/Marketing and representation from parents of students.

Trustees may appoint a person who is willing to act to be a Trustee, either to fill a vacancy or as an additional Trustee. All Trustees are suitably assessed through DBS and, if appointed, shall hold office only until the next AGM. All trustees write a pen portrait as part of their selection process which helps identify suitability and any potential conflicts of interest. Trustees are expected to undertake induction training within their first three months in role although mandatory safeguarding training (covering Child Protection and Adults at Risk training) must be attended within one month of appointment. Bespoke training is also arranged, as required, informed by analysis of the annual Trustees Skills Audit. Members of the charity guarantee to contribute an amount not exceeding £1, to the charity in the event of winding up.

Charity Governance Code

Trustees fully understand the importance of good governance and see it as vital to the success of the organisation. Trustees have all seen the Charity Governance Code and are aware of the 7 sections contained within it including Organisational Purpose, Leadership, Integrity, Decision Making, Risk & Control, Board effectiveness, Diversity and Openness and accountability.

Trustees see the Code as a tool which will be used to help drive continuous improvement for good governance. Trustees attended a strategy day in January 2019 specifically to discuss in detail the code and help develop an action plan in relation to the specific outcomes contained within the document – this will be further developed during 2020/21.

Key management remuneration

The Trustees consider the Board of Trustees, Principal, Head of School, Head of College, Heads of Care, Head of Finance and Premises and the Head of Health & Therapies to comprise the key management personnel of the charity as listed on page 2. All members of the Board of Trustees give their time voluntarily and receive no financial benefits from the charity. Remuneration of key management

personnel during the year, other than the Trustees, totalled £472,064 (2019: £428,855) for the year with employer pension contributions totalling £59,469 (2019: £47,314). Key management personnel (excluding Trustees) are referred to as the Senior Management Team (SMT). A Pay & Remuneration Policy, approved by full Board, is used by Trustees to help determine pay for the SMT which is based around benchmarking data for the sector whilst also taking into account affordability.

Related parties

The charity continues to maintain informal links with The Lantern Community, The Ringwood Waldorf School and Sturts Farm. The charity devolved fully from The Sheiling Trust on 13 July 2015.

Risk management

The charity continues to develop and embed a system of internal control, including financial, operational and risk management which is designed to protect the charity's assets and reputation. A Risk Register is available which identifies specific risks and assesses their likelihood of occurring and potential impact with regard to financial, operational and reputational. All risks are scored using a consistent scoring methodology and significant risks are transferred to a Risk Reduction Plan which is regularly reviewed by the Senior Management Team and Trustees. The Register Register (and Risk Reduction Plan) identifies the controls in place to help mitigate risks to an acceptable level. The Risk Register continues to be reviewed and updated.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of The Sheiling Special Education Trust for the purposes of company law) are responsible for preparing the Report of the Trustees 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 of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP
- make judgements 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are 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 auditors are aware of that information.

AUDITORS

The auditors, Ward Goodman, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 18 December 2020 and signed on the board's behalf by:



Mr J Morris - Trustee

INDEPENDENT AUDITORS' REPORT TO THE BOARD OF TRUSTEES

Opinion

We have audited the financial statements of The Sheiling Special Education Trust (the 'charitable company') for the year ended 31 August 2020 on pages seventeen to thirty one. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2018 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the 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 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and 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, 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities set out on page thirteen, 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.

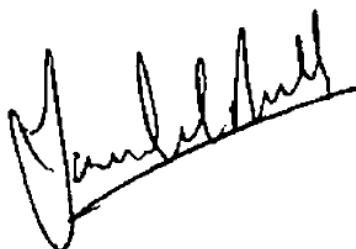
In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate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

Our 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 a Report of the Independent Auditors 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 www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

I M Rodd (Senior Statutory Auditor)
for and on behalf of Ward Goodman
Statutory Auditor
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF



Date: 20 December 2020

Statement of Financial Activities
August 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	2,102	32,765	34,867	42,671
Other trading activities	4	8,126,060	-	8,126,060	7,793,310
Investment income	5	21,764	-	21,764	21,340
Total		8,149,926	32,765	8,182,691	7,857,321
EXPENDITURE ON					
Charitable activities	6				
Education		6,755,496	27,946	6,783,442	8,036,757
NET INCOME/(EXPENDITURE)		1,394,430	4,819	1,399,249	(179,436)
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		7,530,249	385,637	7,915,886	8,006,584
Prior year adjustment	12	(88,738)	-	(88,738)	-
As restated		7,441,511	385,637	7,827,148	8,006,584
TOTAL FUNDS CARRIED FORWARD		8,835,941	390,456	9,226,397	7,827,148

Balance Sheet
31 August 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds as restated £
FIXED ASSETS					
Tangible assets	13	6,174,802	351,274	6,526,076	6,685,284
CURRENT ASSETS					
Debtors	14	2,508,610	-	2,508,610	2,644,314
Cash at bank and in hand		2,877,330	39,181	2,916,511	1,061,219
		<u>5,385,940</u>	<u>39,181</u>	<u>5,425,121</u>	<u>3,705,533</u>
CREDITORS					
Amounts falling due within one year	15	(2,656,885)	-	(2,656,885)	(2,485,395)
NET CURRENT ASSETS		<u>2,729,055</u>	<u>39,181</u>	<u>2,768,236</u>	<u>1,220,138</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>8,903,857</u>	<u>390,455</u>	<u>9,294,312</u>	<u>7,905,422</u>
CREDITORS					
Amounts falling due after more than one year	16	(67,915)	-	(67,915)	(78,274)
NET ASSETS		<u>8,835,942</u>	<u>390,455</u>	<u>9,226,397</u>	<u>7,827,148</u>
FUNDS	20				
Unrestricted funds				8,835,942	7,441,511
Restricted funds				390,455	385,637
TOTAL FUNDS				<u>9,226,397</u>	<u>7,827,148</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 December 2020 and were signed on its behalf by:

Neil K Johnson

Mr N K Johnson - Trustee

J Morris

Mr J Morris - Trustee

**Cash Flow Statement
for the Year Ended 31 August 2020**

	Notes	2020 £	2019 as restated £
Cash flows from operating activities			
Cash generated from operations	1	1,938,099	(436,519)
Interest paid		(3,987)	(3,548)
Net cash provided by/(used in) operating activities		<u>1,934,112</u>	<u>(440,067)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(71,277)	(150,114)
Sale of tangible fixed assets		-	9,699
Interest received		2,335	2,670
Net cash used in investing activities		<u>(68,942)</u>	<u>(137,745)</u>
Cash flows from financing activities			
Loan repayments in year		(9,878)	(10,344)
Net cash used in financing activities		<u>(9,878)</u>	<u>(10,344)</u>
Change in cash and cash equivalents in the reporting period		<u>1,855,292</u>	<u>(588,156)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>1,061,219</u>	<u>1,649,375</u>
Cash and cash equivalents at the end of the reporting period		<u><u>2,916,511</u></u>	<u><u>1,061,219</u></u>

Notes to the Cash Flow Statement
for the Year Ended 31 August 2020

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020	2019 as restated
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	1,399,249	(179,436)
Adjustments for:		
Depreciation charges	230,485	281,381
Profit on disposal of fixed assets	-	(2,792)
Interest received	(2,335)	(2,670)
Interest paid	3,987	3,548
Decrease/(increase) in debtors	135,704	(638,030)
Increase in creditors	171,009	101,480
Net cash provided by/(used in) operations	<u>1,938,099</u>	<u>(436,519)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.19 £	Cash flow £	At 31.8.20 £
Net cash			
Cash at bank and in hand	<u>1,061,219</u>	<u>1,855,292</u>	<u>2,916,511</u>
	<u>1,061,219</u>	<u>1,855,292</u>	<u>2,916,511</u>
Debt			
Debts falling due within 1 year	(10,750)	(481)	(11,231)
Debts falling due after 1 year	<u>(78,274)</u>	<u>10,359</u>	<u>(67,915)</u>
	<u>(89,024)</u>	<u>9,878</u>	<u>(79,146)</u>
Total	<u>972,195</u>	<u>1,865,170</u>	<u>2,837,365</u>

Notes to the Financial Statements for the Year Ended 31 August 2020

1. LEGAL FORM

The Sheiling Special Education Trust is a charitable company, limited by guarantee, incorporated in England and Wales. The registered office is noted on page 9.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Changes in accounting estimates

Freehold property is now being depreciated over an estimated economic life of 50 years as opposed to 100 years depreciation in the prior year financial statements. This has been recorded as a prior year adjustment.

Income and debtors

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Where fees are raised in advance, the income is deferred until the period to which it relates. These deferred amounts are shown on the balance sheet within creditor: amounts falling due within one year.

Capital grants are recognised when there is entitlement and are not deferred over the life of the asset on which they are expended. Unspent amounts of capital grant are reflected in the balance in the restricted capital fund.

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 50 years
Improvements to property	- Straight line over 50 years
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

2. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension commitments

The charity operates two pension schemes. A defined contribution scheme in accordance with National Employment Savings Trust (NEST) and a defined benefit scheme in relation to the Teachers' Pension Scheme (TPS).

The TPS is an unfunded scheme and contributions are calculated so as to spread the cost of the pensions over employees' working lives with the charity in such a way that the pension cost is a substantially level percentage of current and future pensionable payroll. Contributions are determined by the Government Actuary on the basis of quinquennial valuations. The TPS is a multi-employer scheme and the charity is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis. The TPS is therefore treated as a defined contribution scheme.

Contributions payable to these schemes are charged to the Statement of Financial Activities in the period to which they relate.

3. DONATIONS AND LEGACIES

	2020	2019 as restated
	£	£
Donations	2,103	7,465
Grants	32,764	35,206
	<u>34,867</u>	<u>42,671</u>

4. OTHER TRADING ACTIVITIES

	2020	2019 as restated
	£	£
Fundraising events	30	6,240
Fees	7,351,247	7,074,756
Camps and respite	730,176	696,329
Other	44,607	15,985
	<u>8,126,060</u>	<u>7,793,310</u>

5. INVESTMENT INCOME

	2020	2019 as restated
	£	£
Rents received	19,429	18,670
Deposit account interest	2,335	2,670
	<u>21,764</u>	<u>21,340</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Education			
	<u>6,746,902</u>	<u>36,540</u>	<u>6,783,442</u>

7. SUPPORT COSTS

	Governance costs £
Education	
	<u>36,540</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020 £	2019 as restated £
Depreciation - owned assets	230,485	192,644
Surplus on disposal of fixed assets	-	(2,792)
Auditors remuneration for audit services	<u>7,000</u>	<u>7,000</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

10. STAFF COSTS

	2020 £	2019 as restated £
Wages and salaries	4,980,490	5,966,571
Social security costs	334,465	367,705
Other pension costs	<u>315,440</u>	<u>292,744</u>
	<u>5,630,395</u>	<u>6,627,020</u>

The average monthly number of employees during the year was as follows:

	2020	2019 as restated
Employees	<u>250</u>	<u>277</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

10. STAFF COSTS - continued

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

	2020	2019 as restated
£80,001 - £90,000	<u>1</u>	<u>1</u>

The senior management team received remuneration of £367,063 (2019: £399,819).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,465	35,206	42,671
Other trading activities	7,793,310	-	7,793,310
Investment income	<u>21,340</u>	<u>-</u>	<u>21,340</u>
Total	7,822,115	35,206	7,857,321
 EXPENDITURE ON			
Charitable activities			
Education	8,019,963	16,794	8,036,757
 NET INCOME/(EXPENDITURE)	(197,848)	18,412	(179,436)
 RECONCILIATION OF FUNDS			
Total funds brought forward	7,639,359	367,225	8,006,584
 TOTAL FUNDS CARRIED FORWARD	<u>7,441,511</u>	<u>385,637</u>	<u>7,827,148</u>

12. PRIOR YEAR ADJUSTMENT

The Trustees and senior management have carried out an assessment of the useful economic life of land and buildings and a prior year adjustment has been posted to reflect a fifty year useful economic life.

The effect of the adjustment made is outlined below:

Reconciliation of reserves

Adjustment to the previously reported reserves were as follows:

	£
Reserves at 31 August 2018 previously reported	8,006,584
Depreciation adjustment	(42,677)
Reserves at 31 August 2018 as restated	<u>7,963,907</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

12. PRIOR YEAR ADJUSTMENT - continued

Reserves at 31 August 2019 previously reported	7,915,886
Depreciation adjustment	(88,738)
Reserves at 31 August 2019 as restated	7,827,148

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 September 2019	6,386,072	31,616	22,932
Additions	-	8,265	-
At 31 August 2020	6,386,072	39,881	22,932
DEPRECIATION			
At 1 September 2019	177,198	-	9,625
Charge for year	92,121	-	2,661
At 31 August 2020	269,319	-	12,286
NET BOOK VALUE			
At 31 August 2020	6,116,753	39,881	10,646
At 31 August 2019	6,208,874	31,616	13,307

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 September 2019	645,627	98,517	479,873	7,664,637
Additions	56,776	-	6,236	71,277
At 31 August 2020	702,403	98,517	486,109	7,735,914
DEPRECIATION				
At 1 September 2019	340,111	66,872	385,547	979,353
Charge for year	67,770	7,911	60,022	230,485
At 31 August 2020	407,881	74,783	445,569	1,209,838
NET BOOK VALUE				
At 31 August 2020	294,522	23,734	40,540	6,526,076
At 31 August 2019	305,516	31,645	94,326	6,685,284

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019 as restated
	£	£
Trade debtors	2,356,551	2,513,706
Other debtors	32,000	34,307
Prepayments and accrued income	120,059	96,301
	<u>2,508,610</u>	<u>2,644,314</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019 as restated
	£	£
Bank loans and overdrafts (see note 17)	11,231	10,750
Trade creditors	201,173	123,770
Social security and other taxes	80,063	87,655
Other creditors	60,241	63,950
Accruals and deferred income	2,304,177	2,199,270
	<u>2,656,885</u>	<u>2,485,395</u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2020	2019 as restated
	£	£
Bank loans (see note 17)	<u>67,915</u>	<u>78,274</u>

17. LOANS

An analysis of the maturity of loans is given below:

	2020	2019 as restated
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>11,231</u>	<u>10,750</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>11,631</u>	<u>11,160</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>38,352</u>	<u>37,162</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	17,932	29,952

A variable bank loan at 3% above base rate is repayable by instalments falling due between December 2016 and December 2026.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2020	2019 as restated
	£	£
Within one year	28,016	28,016
Between one and five years	38,100	66,116
	<u>66,116</u>	<u>94,132</u>

19. SECURED DEBTS

The following secured debts are included within creditors:

	2020	2019 as restated
	£	£
Bank loans	<u>79,146</u>	<u>89,024</u>

The loan shall be secured by the following in favour of the bank to be the 1st legal charge over the freehold property at Westmount, The Sheiling, Horton Road, Ashley Heath, Ringwood, Hants BH24 2EB.

20. MOVEMENT IN FUNDS

	At 1.9.19 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds					
General fund	7,530,249	(88,738)	1,394,431	(500,000)	8,335,942
COVID-19 reponse	-	-	-	500,000	500,000
	<u>7,530,249</u>	<u>(88,738)</u>	<u>1,394,431</u>	<u>-</u>	<u>8,835,942</u>
Restricted funds					
ESFA capital funding	115,564	-	25,481	-	141,045
College double classroom	209,160	-	(4,774)	-	204,386
Other capital projects	58,756	-	(20,732)	-	38,024
Hedley Foundation	2,157	-	(2,157)	-	-
Sensory Garden	-	-	7,000	-	7,000
	<u>385,637</u>	<u>-</u>	<u>4,818</u>	<u>-</u>	<u>390,455</u>
TOTAL FUNDS	<u>7,915,886</u>	<u>(88,738)</u>	<u>1,399,249</u>	<u>-</u>	<u>9,226,397</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

20. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	8,149,926	(6,755,495)	1,394,431
Restricted funds			
ESFA capital funding	25,764	(283)	25,481
College double classroom	-	(4,774)	(4,774)
Other capital projects	1	(20,733)	(20,732)
Hedley Foundation	-	(2,157)	(2,157)
Sensory Garden	7,000	-	7,000
	<u>32,765</u>	<u>(27,947)</u>	<u>4,818</u>
TOTAL FUNDS	<u>8,182,691</u>	<u>(6,783,442)</u>	<u>1,399,249</u>

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
Unrestricted funds			
General fund	7,639,359	(197,848)	7,441,511
Restricted funds			
ESFA capital funding	87,496	28,068	115,564
College double classroom	214,620	(5,460)	209,160
Other capital projects	65,109	(6,353)	58,756
Hedley Foundation	-	2,157	2,157
	<u>367,225</u>	<u>18,412</u>	<u>385,637</u>
TOTAL FUNDS	<u>8,006,584</u>	<u>(179,436)</u>	<u>7,827,148</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,822,115	(8,019,963)	(197,848)
Restricted funds			
ESFA capital funding	28,496	(428)	28,068
College double classroom	-	(5,460)	(5,460)
Other capital projects	3,710	(10,063)	(6,353)
Hedley Foundation	3,000	(843)	2,157
	<u>35,206</u>	<u>(16,794)</u>	<u>18,412</u>
TOTAL FUNDS	<u>7,857,321</u>	<u>(8,036,757)</u>	<u>(179,436)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.18 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds					
General fund	7,639,359	(88,738)	1,196,583	(500,000)	8,247,204
COVID-19 reponse	-	-	-	500,000	500,000
	<u>7,639,359</u>	<u>(88,738)</u>	<u>1,196,583</u>	<u>-</u>	<u>8,747,204</u>
Restricted funds					
ESFA capital funding	87,496	-	53,549	-	141,045
College double classroom	214,620	-	(10,234)	-	204,386
Other capital projects	65,109	-	(27,085)	-	38,024
Sensory Garden	-	-	7,000	-	7,000
	<u>367,225</u>	<u>-</u>	<u>23,230</u>	<u>-</u>	<u>390,455</u>
TOTAL FUNDS	<u>8,006,584</u>	<u>(88,738)</u>	<u>1,219,813</u>	<u>-</u>	<u>9,137,659</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2020**

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,972,041	(14,775,458)	1,196,583
Restricted funds			
ESFA capital funding	54,260	(711)	53,549
College double classroom	-	(10,234)	(10,234)
Other capital projects	3,711	(30,796)	(27,085)
Hedley Foundation	3,000	(3,000)	-
Sensory Garden	7,000	-	7,000
	<u>67,971</u>	<u>(44,741)</u>	<u>23,230</u>
TOTAL FUNDS	<u>16,040,012</u>	<u>(14,820,199)</u>	<u>1,219,813</u>

Restricted funds

ESFA capital funding - funding to keep school buildings in good condition so students can learn in a safe and effective environment. Capital funding is allocated from the ESFA which is used to fund specific college capital projects.

College double classroom funding - A new double classroom was constructed in 2016/17 which was part-financed by grants received from 8 separate organisations. Funding went towards the cost of two new classrooms including furnishings and equipment.

Other capital projects funding - grants received from organisations towards the costs of smaller capital projects including mini-bus, college shelter, play equipment and hall chairs.

Sensory garden - grants received to fund the sensory garden project at the Sheiling premises, this project has been delayed due to the pandemic.

COVID-19 Response - set aside to provide additional resources to support our operational response to the impact of the COVID-19 pandemic.

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020.



A learning and caring community
where individuals are valued



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