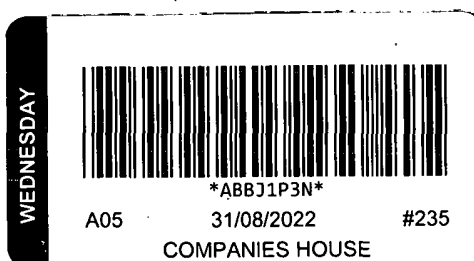


Registered number: 08168311 (England and Wales)
Charity number: 1151323

BEECH LODGE SCHOOL LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021



BEECH LODGE SCHOOL LIMITED
(A company limited by guarantee)

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BEECH LODGE SCHOOL LIMITED**(A company limited by guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2021**

Trustees	L J R Barnes R K Best (resigned 5 July 2022) D Szmigielska Shanly S A Szmigielski (appointed 5 July 2022)
Company registered number	08168311 (England and Wales)
Charity registered number	1151323
Registered office	Sorbon 24-26 Aylesbury End Beaconsfield Buckinghamshire HP9 1LW
Independent auditors	MHA MacIntyre Hudson Building 4 Foundation Park Roxborough Way Maidenhead SL6 3UD
Bankers	Barclays Bank Plc 34 Market Square Aylesbury Buckinghamshire HP20 1TT
Principal Operating Office	Stubbings Lane Henley Road Maidenhead Berkshire SL6 6QL

BEECH LODGE SCHOOL LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2021

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31 August 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 (FRS 102).

Objectives and activities

• **Objectives and aims**

The principal object of the Charity is to advance to education of the pupils at Beech Lodge School by providing and assisting in the provision of specialised schooling and education services for children between 7 and 18 years of age.

There have been no changes in the objectives since the last annual report.

• **Objectives, Strategies, and Activities**

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit. Beech Lodge School Limited is committed to providing quality care and education, creating a nurturing environment to foster resilience, develop a growth mindset and provide opportunities for achievement, enabling every child over time to reach their full potential.

• **Public benefit**

Beech Lodge School is an independent special school for children and young people who are unable to reach their potential in a mainstream setting. Many of the pupils who attend the school have social & emotional difficulties caused by early trauma and adverse childhood experiences, the consequences of which can be extremely challenging and lifelong. The school offers a bespoke, engaging, and flexible curriculum tailored to meet pupil needs, interest, and academic ability. Pupils access a range of subjects, qualifications and extra-curricular activities which enable them to fulfil their potential and prepare for the next stage of their lives. Pupils are taught in small classes with a high adult ratio and specialist teaching. The school works with Local Education Authorities who fund and place pupils at the school.

BEECH LODGE SCHOOL LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

Achievements and performance

• **Main achievements of the Charity**

Admissions

Pupil numbers were up again despite the challenges of the Covid 19 pandemic. We had 18 new starters in September 2020 bringing our pupil numbers on roll up to 67 pupils. Applications for places continued throughout the year and predictions for 2021 intake remain high with a forecast in excess of 80 pupils on roll.

Academic and vocational qualification results have been good despite periods of lockdown and uncertainty. There is no doubt that the return to 'normal' life after lockdown has been challenging on pupil and staff mental health which has been identified and addressed.

Covid-19

We returned to school after a summer of respite from the constraints imposed upon us during the Covid19 pandemic. However new measures continued to be in place in line with government requirements including installation of further hand sanitising dispensers, masks, social distancing and updates to our Covid policies including: Post Pandemic Return to School Plan, Coronavirus Prevention and Control Plan, Essential Visitor Protocol, Health and Safety Covid Addendum, Covid 19 Annex to Child Protection Policy, Risk Assessment Return to School plan. Changes to drop off and pick up times were implemented to ensure social distancing and where possible external meetings were conducted via Microsoft Teams.

On 5th January the government announced a third lockdown due to the pandemic. As an independent special school with a very high population of children classed as vulnerable and who have an EHCP, we remained open with a small number of families opting not to return so lessons were provided remotely via Microsoft Teams. Twice-weekly lateral flow Covid testing was implemented for all staff and pupils in Year 7 and above. This was conducted by members of our staff specially trained in the testing procedure and took place in our Life Skills room which was re-equipped and stocked. We were very impressed with the conduct of our community who took this new regime into their stride.

Educational provision

There was minimal disruption to the pupils' education despite the new regime and subsequent lockdown. Where it was necessary to resort to Teams, pupils and staff managed the transition admirably.

In November and December 2020 and over the Xmas period we opened our "Apprenticeshop" in Maidenhead town centre to provide work experience for our pupils in our new Route-16 programme offering careers and work experience pathways for our older pupils. Items sold in the shop were created or donated by members of the Beech Lodge School community – including our Covid-themed items which included our "WindsorTier 3 cake stands", our "Whitty and Vallance soap sets". All proceeds raised were donated to Covid-19 charities via the Shanly Foundation. It was a great success and it is intended that we will continue to have a 'pop-up' town centre shop thanks to our links with the Shanly Group retail division who gifted the use of it to us. We were delighted at the impact that it had on our pupils who enjoyed working there and many of our parents volunteered their time in the shop to help raise the charitable funds.

Our new science laboratory was completed with first class facilities to enable our pupils to take science GCSE and equivalent qualifications. A new Science teacher took up post in January 2021. We also invested heavily in new touchscreens in most of the classrooms and high-end computers for the Media classroom.

In the summer term we agreed a Tenancy at Will for the Hurley riverside canoe centre from the Local Authority RBWM. This provides our pupils with local and exclusive access to water-based activities including canoeing, rowing and paddleboarding. Members of staff have been fully trained as instructors and we look forward to adding these activities to our provision.

BEECH LODGE SCHOOL LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

Achievements and performance (continued)

July 2021 saw the opening of MYClub our new after-school and holiday club. As it was our launch, we decided to offer it up only to Beech Lodge School pupils, with a view to extending and opening it up to local children with SEN in future.

Financial review

• **Going concern**

After making appropriate enquiries, the board of trustees has a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going-concern basis in preparing the financial statements.

For the group, including Beech Lodge Services Limited, incoming resources were £2,331,239 (2020: £1,980,499) and resources expended were £2,203,985 (2020: £1,811,674) giving a surplus of £127,254 (2020: £168,825) for the year.

• **Reserves policy**

Reserves are held to meet future commitments and will be reinvested into the facilities of the school and education of the children. On 31st August 2021 total reserves comprised:

Unrestricted: £240,330 (2020: £113,076) for the group, and £341,035 (2020: £216,737) for the school.

The reserves held effectively represent the commitments due under the property lease.

• **Principal risks and uncertainties**

The trustees have assessed the major risks to which the Charity is exposed, using a RAG rating matrix. The likelihood and impact of various business risks, mainly pertaining to regulatory requirements and financial performance, have been assessed and appropriate actions have been put in place to mitigate exposure to the major risks.

• **Covid-19 Impact**

As far as income is concerned, we are fortunate that all fees for pupils funded by Local Authorities are guaranteed and they have been generally efficient in paying invoices and this makes up almost all of our pupils.

There is no immediate effect on our financial sustainability, however Local Authority budgets may be cut in future and that may need to be reflected in a reduction in fees going forward.

BEECH LODGE SCHOOL LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

Structure, governance and management

• **Constitution**

The Charity is incorporated as a charitable company limited by guarantee and is a registered charity under number 1151323. It is governed by a Memorandum and Articles of Association dated 3rd August 2012 as amended by special resolution dated 19th December 2012.

Details of the trustees who served throughout the year and included in the Reference and Administrative Details on Page 1.

• **Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

• **Organisational structure and decision-making policies**

The School is principally run by the Proprietary Body made up of the Trustees under the chairmanship of Daniela Shanly. Each of the members of the Proprietary Body sit on the school's Advisory Board which oversees the work of the school and helps secure the school's aims. The Advisory Board comprises a team of people who all have a connection with the school. The Advisory Board meets regularly and keeps abreast of responsibilities. It is strongly involved in strategic planning so that resources, both human and material are best used to meet the needs of pupils.

D Shanly takes overall responsibility for the effective running of the school, working closely with the Principal and Headteacher.

• **Policies adopted for the induction and training of Trustees**

All Trustees of Beech Lodge School are bound by the school's charity policies which include: Reserves Policy, Risk Register, Due Diligence Policy, Conflict of Interest Policy, Safeguarding Policy, Volunteer Management and Environmental Policy.

Induction and training is given in-house and via external specialists including the Independent Schools Association (ISA) training. Familiarization with the roles of Trustees adheres to the charities commission guidelines which include Trustees 6 main duties.

• **Pay policy for key management personnel**

The Trustees set the pay of the Headteacher, and the Trustees and the Headteacher set the pay of other key management personnel.

Plans for future periods

We endeavour to continue to grow admissions to reach our capacity of 96 pupils. Our Development Plan has been revisited and we intend to grow our outreach provision and implement a school holiday club in future.

We are planning to build a new Design & Technology building which we hope to be completed by Easter 2022.

BEECH LODGE SCHOOL LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

Members' liability

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

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 judgements 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.

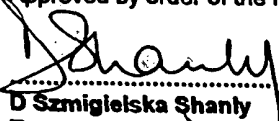
BEECH LODGE SCHOOL LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

Auditors

The auditors, MHA MacIntyre Hudson, 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 and signed on their behalf by:


D Szmigieliska Shanly

Trustee
Date: 30th Aug 22

BEECH LODGE SCHOOL LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BEECH LODGE SCHOOL LIMITED

Opinion

We have audited the financial statements of Beech Lodge School Limited (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 August 2021 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 2021 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 Charities Act 2011.

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

BEECH LODGE SCHOOL LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BEECH LODGE SCHOOL LIMITED
(CONTINUED)

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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the parent charitable company has not kept sufficient accounting records; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Other matter

The financial statements of Beech Lodge School Limited for the year ended 31 August 2021 were unaudited.

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

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

BEECH LODGE SCHOOL LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BEECH LODGE SCHOOL LIMITED
(CONTINUED)

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:

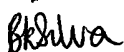
- Enquiry of management around actual and potential litigation and claims;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statements disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

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 Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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.



BIANCA SILVA BA ACA DChA (Senior Statutory Auditor)
for and on behalf of
MHA MacIntyre Hudson (Statutory Auditor)
Chartered Accountants
Maidenhead, United Kingdom

30 August 2022

MHA MacIntyre Hudson are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

BEECH LODGE SCHOOL LIMITED
(A company limited by guarantee)

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND
EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	3	-	-	85,373
Charitable activities	4	2,316,105	2,316,105	1,872,383
Other trading activities	5	12,884	12,884	18,855
Other income	6	2,250	2,250	3,888
Total income		2,331,239	2,331,239	1,980,499
Expenditure on:				
Raising funds		9,928	9,928	18,492
Charitable activities	7	2,194,057	2,194,057	1,793,182
Total expenditure		2,203,985	2,203,985	1,811,674
Net movement in funds		127,254	127,254	168,825
Reconciliation of funds:				
Total funds brought forward		113,076	113,076	(55,749)
Net movement in funds		127,254	127,254	168,825
Total funds carried forward		240,330	240,330	113,076

The Consolidated statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 15 to 33 form part of these financial statements.

BEECH LODGE SCHOOL LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 08168311 (England and Wales)

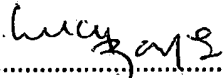
CONSOLIDATED BALANCE SHEET
AS AT 31 AUGUST 2021

	Note	2021 £	2020 £
Fixed assets			
Intangible assets	12	7,749	8,972
Tangible assets	13	148,817	135,375
		<u>156,566</u>	<u>144,347</u>
Current assets			
Debtors	15	961,535	626,153
Cash at bank and in hand		330,309	294,831
		<u>1,291,844</u>	<u>920,984</u>
Creditors: amounts falling due within one year	16	(1,208,080)	(952,255)
Net current assets / liabilities		<u>83,764</u>	<u>(31,271)</u>
Total assets less current liabilities		<u>240,330</u>	<u>113,076</u>
Total net assets		<u>240,330</u>	<u>113,076</u>
Charity funds			
Unrestricted funds	17	240,330	113,076
Total funds		<u>240,330</u>	<u>113,076</u>

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 have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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



L J R Barnes

Trustee

Date: 30/08/2022

The notes on pages 15 to 33 form part of these financial statements.

BEECH LODGE SCHOOL LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 08168311 (England and Wales)

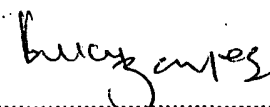
CHARITY BALANCE SHEET
AS AT 31 AUGUST 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	125,461	109,099
Investments	14	2	2
		<u>125,463</u>	<u>109,101</u>
Current assets			
Debtors	15	1,105,159	769,175
Cash at bank and in hand		299,912	271,476
		<u>1,405,071</u>	<u>1,040,651</u>
Creditors: amounts falling due within one year	16	(1,189,499)	(933,015)
Net current assets		<u>215,572</u>	<u>107,636</u>
Total assets less current liabilities		<u>341,035</u>	<u>216,737</u>
Total net assets		<u>341,035</u>	<u>216,737</u>
Charity funds			
Unrestricted funds	17	341,035	216,737
Total funds		<u>341,035</u>	<u>216,737</u>

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 have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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


.....
L J R Barnes

Date: 30/08/2022

The notes on pages 15 to 33 form part of these financial statements.

BEECH LODGE SCHOOL LIMITED
(A company limited by guarantee)

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities	93,037	155,712
Cash flows from investing activities		
Purchase of tangible fixed assets	(57,559)	(75,684)
Net cash used in investing activities	(57,559)	(75,684)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	35,478	80,028
Cash and cash equivalents at the beginning of the year	294,831	214,803
Cash and cash equivalents at the end of the year	330,309	294,831

The notes on pages 15 to 33 form part of these financial statements

<p>BEECH LODGE SCHOOL LIMITED (A company limited by guarantee)</p>
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

1. Accounting policies

1.1 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Beech Lodge School Limited 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 Group and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Group 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.

1.2 Company status

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

1.3 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.

1.4 Going concern

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least 12 months from the date of authorisation of the financial statements.

The charity has net current assets of £215,572 at 31 August 2021, and together with budgets for the following periods, the trustees do not consider there are any material uncertainties in respect of going concern.

BEECH LODGE SCHOOL LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

1. Accounting policies (continued)

1.5 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.

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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

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

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

1.6 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.

Charitable activities and Governance costs are costs incurred on the Charity's operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

1.7 Tangible fixed assets and depreciation

All assets costing more than £50 are capitalised.

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

BEECH LODGE SCHOOL LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

1. Accounting policies (continued)

1.7 Tangible fixed assets and depreciation (continued)

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

Motor vehicles	- 25% straight line
Fixtures and fittings	- 20% - 33% straight line
Computer equipment	- 25% straight line

1.8 Investments

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

1.9 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

1.10 Operating leases

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

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

1.11 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.

1.12 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.

BEECH LODGE SCHOOL LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

1. Accounting policies (continued)

1.13 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in 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 within interest payable and similar charges.

1.14 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.

1.15 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.

Retirement benefits to employees of the School are provided by the Teacher's Pension Scheme ('TPS'). This is a defined benefit scheme, contracted out of the State Earnings-Related Pension Scheme ('SERPS'), and the assets are held separately from those of the Charity.

The TPS is an unfunded scheme and contributions are calculated so as to spread the cost of 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. The contributions are determined by the Government Actuary on the basis of quinquennial valuations using a prospective benefit method. As stated in note 22, the TPS is a multi employer scheme and the 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 and the contributions recognised as they are paid each year.

1.16 Intangible assets and amortisation

Intangible assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

BEECH LODGE SCHOOL LIMITED**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

1. Accounting policies (continued)**1.16 Intangible assets and amortisation (continued)**

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

The estimated useful lives are as follows:

Development expenditure	- 10 years
Trademarks	- 10 years

2. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

The Trustees do not consider there to be any critical accounting estimates or judgments used in preparing the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	-	-	85,373
	<hr/>	<hr/>	<hr/>
<i>Total 2020</i>	85,373	85,373	
	<hr/>	<hr/>	

BEECH LODGE SCHOOL LIMITED**(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021****4. Income from charitable activities**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fees receivable	2,316,105	2,316,105	1,872,383
<i>Total 2020</i>	<i>1,872,383</i>	<i>1,872,383</i>	

5. Income from other trading activities**Income from non charitable trading activities**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from trading subsidiary	12,884	12,884	18,855
<i>Total 2020</i>	<i>18,855</i>	<i>18,855</i>	

6. Other incoming resources

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Loan interest receivable	2,250	2,250	3,888
<i>Total 2020</i>	<i>3,888</i>	<i>3,888</i>	

BEECH LODGE SCHOOL LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Provision of education	2,194,057	2,194,057	1,793,182
<i>Total 2020</i>	<u>1,793,182</u>	<u>1,793,182</u>	

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Provision of education	1,739,517	454,540	2,194,057	1,793,182
<i>Total 2020</i>	<u>1,350,543</u>	<u>442,639</u>	<u>1,793,182</u>	

BEECH LODGE SCHOOL LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Wages and salaries	1,388,252	1,066,944
Depreciation	41,198	24,602
Staff development	29,155	26,785
Educational consultancy	186,565	116,681
Educational supplies	90,895	111,393
Speech therapy and consultancy	3,452	4,138
	<u>1,739,517</u>	<u>1,350,543</u>

Analysis of support costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Wages and salaries	103,986	111,960
Staff development	8,324	10,998
Technology costs	28,097	13,871
Maintenance of premises and equipment	25,290	26,693
Rent and rates	212,574	190,495
Administrative supplies	27,616	26,645
Legal and professional	16,920	19,991
Insurance	13,109	8,979
Other support costs	18,624	33,007
	<u>454,540</u>	<u>442,639</u>

BEECH LODGE SCHOOL LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

9. Auditors' remuneration

	2021 £	2020 £
Audit	12,750	9,000
Non-audit services	3,775	5,888
	<u>16,525</u>	<u>14,888</u>

10. Staff costs

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Wages and salaries	1,184,784	963,475	1,184,589	961,119
Social security costs	110,095	82,040	110,095	82,040
Other pension costs	197,554	135,745	197,554	135,745
	<u>1,492,433</u>	<u>1,181,260</u>	<u>1,492,238</u>	<u>1,178,904</u>

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

	Group 2021 No.	Group 2020 No.	Charity 2021 No.	Charity 2020 No.
Education	46	39	46	39

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

	Group 2021 No.	Group 2020 No.
In the band £60,001 - £70,000	1	-

The key management personnel of the charitable company is the Headteacher. The total amount of employee benefits (including employer national insurance and pension contributions) received by key management personnel for their services was £149,677 (2020: £123,395).

BEECH LODGE SCHOOL LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

11. Trustees' remuneration and expenses

		2021 £	2020 £
L J R Barnes	Remuneration	45,083	35,748
	Pension contributions paid	11,821	9,318

During the year ended 31 August 2021, no Trustee expenses have been incurred (2020 - £NIL).

12. Intangible assets

Group

	Developmen t £	Trademarks £	Total £
Cost			
At 1 September 2020	8,428	3,806	12,234
At 31 August 2021	8,428	3,806	12,234
Amortisation			
At 1 September 2020	2,248	1,014	3,262
Charge for the year	843	380	1,223
At 31 August 2021	3,091	1,394	4,485
Net book value			
At 31 August 2021	5,337	2,412	7,749
At 31 August 2020	6,180	2,792	8,972

BEECH LODGE SCHOOL LIMITED**(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021****13. Tangible fixed assets****Group**

	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 September 2020	-	122,028	107,533	229,561
Additions	5,500	42,963	9,096	57,559
At 31 August 2021	5,500	164,991	116,629	287,120
Depreciation				
At 1 September 2020	-	40,345	53,841	94,186
Charge for the year	1,031	24,273	18,813	44,117
At 31 August 2021	1,031	64,618	72,654	138,303
Net book value				
At 31 August 2021	4,469	100,373	43,975	148,817
At 31 August 2020	-	81,683	53,692	135,375

BEECH LODGE SCHOOL LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

13. Tangible fixed assets (continued)

Charity

	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 September 2020	-	92,832	107,533	200,365
Additions	5,500	42,963	9,096	57,559
At 31 August 2021	5,500	135,795	116,629	257,924
Depreciation				
At 1 September 2020	-	37,425	53,841	91,266
Charge for the year	1,031	21,353	18,813	41,197
At 31 August 2021	1,031	58,778	72,654	132,463
Net book value				
At 31 August 2021	4,469	77,017	43,975	125,461
At 31 August 2020	-	55,407	53,692	109,099

BEECH LODGE SCHOOL LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

14. Fixed asset investments

	Investments in subsidiary companies £
Charity	
Cost or valuation	
At 1 September 2020	2
At 31 August 2021	<u>2</u>

Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

Name	Company number	Holding	Included in consolidation
Beech Lodge School Services Limited	07863609	100%	Yes

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit for the year £
Beech Lodge School Services Limited	12,884	(9,927)	2,957

Net assets
£

(100,702)

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

15. Debtors

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Due within one year				
Trade debtors	935,721	608,661	932,180	606,467
Amounts owed by group undertakings	-	-	147,756	145,506
Other debtors	9,063	-	9,063	-
Prepayments and accrued income	16,160	17,256	16,160	17,202
Tax recoverable	591	236	-	-
	<u>961,535</u>	<u>626,153</u>	<u>1,105,159</u>	<u>769,175</u>

16. Creditors: Amounts falling due within one year

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Trade creditors	76,355	59,835	74,577	58,747
Other taxation and social security	33,044	43,687	33,044	43,687
Other creditors	31,277	58,685	30,138	57,546
Accruals and deferred income	1,067,404	790,048	1,051,740	773,035
	<u>1,208,080</u>	<u>952,255</u>	<u>1,189,499</u>	<u>933,015</u>

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Deferred income at beginning of period	759,836	649,466	759,836	649,466
Resources deferred during the period	1,038,541	759,836	1,038,541	759,836
Amounts released from previous periods	(759,836)	(649,466)	(759,836)	(649,466)
	<u>1,038,541</u>	<u>759,836</u>	<u>1,038,541</u>	<u>759,836</u>

Deferred income arises as a result of the Charity invoicing term fees in advance.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

17. Statement of funds

Statement of funds - current year

	Balance at 1 September 2020 £	Income £	Expenditure £	Balance at 31 August 2021 £
Unrestricted funds				
Reserves	216,737	2,318,357	(2,194,059)	341,035
Trading subsidiary	(103,661)	12,882	(9,926)	(100,705)
	<u>113,076</u>	<u>2,331,239</u>	<u>(2,203,985)</u>	<u>240,330</u>

Statement of funds - prior year

	Balance at 1 September 2019 £	Income £	Expenditure £	Balance at 31 August 2020 £
Unrestricted funds				
Reserves	48,275	1,961,644	(1,793,182)	216,737
Trading subsidiary	(104,024)	18,855	(18,492)	(103,661)
	<u>(55,749)</u>	<u>1,980,499</u>	<u>(1,811,674)</u>	<u>113,076</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	148,817	148,817
Intangible fixed assets	7,749	7,749
Current assets	1,291,844	1,291,844
Creditors due within one year	(1,208,080)	(1,208,080)
Total	<u>240,330</u>	<u>240,330</u>

BEECH LODGE SCHOOL LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	135,375	135,375
Intangible fixed assets	8,972	8,972
Current assets	920,984	920,984
Creditors due within one year	(952,255)	(952,255)
Total	113,076	113,076

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

	<i>Group 2021 £</i>	<i>Group 2020 £</i>
Net income for the year (as per Statement of Financial Activities)	127,254	168,825
Adjustments for:		
Depreciation charges	44,117	27,219
Amortisation charges	1,224	1,223
Increase in debtors	(335,382)	(123,827)
Increase in creditors	255,824	82,272
Net cash provided by operating activities	93,037	155,712

20. Analysis of cash and cash equivalents

	<i>Group 2021 £</i>	<i>Group 2020 £</i>
Cash in hand	330,309	294,831
Total cash and cash equivalents	330,309	294,831

BEECH LODGE SCHOOL LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

21. Analysis of changes in net debt

	At 1 September 2020	Cash flows	At 31 August 2021
	£	£	£
Cash at bank and in hand	294,831	35,478	330,309
	<u>294,831</u>	<u>35,478</u>	<u>330,309</u>

22. Pension commitments

Teachers' Pension Scheme

Introduction

The Teachers' Pension Scheme (TPS or scheme) is a statutory, unfunded, defined benefit occupational scheme, governed by the Teachers' Pensions Regulations 2010 (as amended), and the Teachers' Pension Scheme Regulations 2014 (as amended). These regulations apply to teachers in schools and other educational establishments, including academies, in England and Wales that are maintained by local authorities. In addition, teachers in many independent and voluntary-aided schools and teachers and lecturers in some establishments of further and higher education may be eligible for membership.

Membership is automatic for full-time teachers and lecturers and, from 1 January 2007, automatic too for teachers and lecturers in part-time employment following appointment or a change of contract. Teachers and lecturers are able to opt out of the TPS.

The Teachers' Pension budgeting and valuation account

Although members may be employed by various bodies, their retirement and other pension benefits are set out in regulations made under the Superannuation Act (1972) and Public Service Pensions Act (2013) and are paid by public funds provided by Parliament. The TPS is an unfunded scheme and members contribute on a 'pay as you go' basis – contributions from members, along with those made by employers, are credited to the Exchequer under arrangements governed by the above Acts.

The Teachers' Pensions Regulations 2010 require an annual account, the Teachers' Pension Budgeting and Valuation Account, to be kept of receipts and expenditure (including the cost of pension increases). From 1 April 2001, the Account has been credited with a real rate of return, which is equivalent to assuming that the balance in the Account is invested in notional investments that produce that real rate of return.

Valuation of Teachers' Pension Scheme

As a result of the latest scheme valuation employer contributions were increased in September 2019 from a rate of 16.4% to 23.6%. Employers also pay a charge equivalent to 0.08% of pensionable salary costs to cover administration expenses.

The next valuation is expected to take effect in 2023.

A copy of the latest valuation report can be found by following this link to the Teachers' Pension Scheme website <https://www.teacherspensions.co.uk/news/employers/2019/04/teachers-pensions-valuation-report.aspx>.

BEECH LODGE SCHOOL LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

22. Pension commitments (continued)

Scheme changes

In December 2018, the Court of Appeal held that transitional protection provisions contained in the reformed judicial and firefighter pension schemes, introduced as part of public service pension reforms in 2015, gave rise to direct age discrimination and were therefore unlawful. The Supreme Court, in a decision made in June 2019, rejected the Government's application for permission to appeal the Court of Appeal's ruling and subsequently referred the case to an Employment Tribunal to determine a remedy which will need to be offered to those members of the two schemes who were subject of the age discrimination.

Since then, claims have also been lodged against the main public service schemes including the TPS. The Department has conceded those in line with the rest of the government. In July 2020 HM Treasury launched a 12-week public consultation which will provide evidence to support the delivery of an appropriate remedy for the affected schemes, including TPS.

A final remedy will be determined once the results of the consultation are established.

In December 2019, a further legal challenge was made against the TPS relating to an identified equalities issue whereby male survivors of opposite-sex marriages and civil partnerships are treated less favourably than survivors in same-sex marriages and civil partnerships. The Secretary of State for Education agreed not to defend the case. In June 2020, the Employment Tribunal recorded its findings in respect of the claimant. DfE is currently working to establish what changes are necessary to address this discrimination.

Any impact of these events will be taken into account when the next scheme valuation is implemented. This is scheduled to be implemented in April 2023, based on April 2020 data.

23. Operating lease commitments

At 31 August 2021 the Group and the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2021 £	<i>Group 2020 £</i>	Charity 2021 £	<i>Charity 2020 £</i>
Not later than 1 year	201,403	<i>203,834</i>	201,403	<i>203,834</i>
Later than 1 year and not later than 5 years	429,000	<i>629,917</i>	429,000	<i>629,917</i>
	<u>630,403</u>	<i><u>833,751</u></i>	<u>630,403</u>	<i><u>833,751</u></i>

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**NOTES TO THE FINANCIAL STATEMENTS
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24. Related party transactions

The Shanly Foundation donated £Nil (2020: £80,000) to Beech Lodge School during the year. M Shanly is a trustee of the Shanly Foundation and is husband of D Szmigielska Shanly.

M Shanly is a director of Shanly Homes Limited to which Beech Lodge School Limited paid £967 (2020: £Nil) in the year for maintenance and other costs. At the balance sheet date £798 (2020: £Nil) was owed to Shanly Homes Limited.

M Shanly is a Director of Beech Lodge Properties Limited to which Beech Lodge School Limited paid £198,000 (2020: £162,432) in the year for rental of property and £13,163 in the current year for insurance and other expenses. At the Balance Sheet date £1,043 (2020: £33,000) was owed to Beech Lodge Properties Limited.

R Best received £750 (2020: £1250) for Educational Psychology service therapy in the year. There were no other disclosable related party transactions.