

St John's Catholic School for the Deaf

Registered Charity Number 529319

Report and Financial Statements

For the year ended
31 August 2024



Where every voice is heard and celebrated

ST JOHN'S CATHOLIC SCHOOL FOR THE DEAF
YEAR ENDED 31 AUGUST 2024

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TRUSTEE, BOARD OF SCHOOL GOVERNORS AND ADVISORS

St John's Catholic School for the Deaf is an unincorporated charity registered in England and Wales, registration number 529319.

TRUSTEE

Diocese of Leeds Trustee

(Company registration number 2886244)

Directors of the Diocese of Leeds Trustee

Rt Rev M Stock	(Bishop of Leeds)
Rev Mgr P Fisher	(Vicar General)
Rev Mgr A Summersgill	(Vicar General)
Very Rev E Hegerty	(appointed 12 September 2023)
Ms M Benton	(appointed 12 September 2023)
Mr L Corcoran	(appointed 12 September 2023)
Mr M Gargan	(resigned 24 April 2024)
Mr L Kelly	(appointed 12 September 2023)
Mr P McDermott	
Mr W O'Neill	(appointed 12 September 2023)
Mrs H Wain	(appointed 12 September 2023, resigned 3 July 2024)
Mr P Wilson	(appointed 12 September 2023)

Company Secretary of the Diocese of Leeds Trustee

Mr J Moran

Registered Offices

Trustee

Diocese of Leeds Trustee	Hinsley Hall, 62 Headingley Lane, Leeds, LS6 2BX
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Charity

St John's School for the Deaf	Church Street, Boston Spa, Wetherby, LS23 6DF
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TRUSTEE, BOARD OF SCHOOL GOVERNORS AND ADVISORS (continued)

BOARD OF SCHOOL GOVERNORS

Foundation Governors

Mrs C Brooks	(Chair)
Mr T Forbes	
Mr A Morley	
Mr J Podlewski	
Mrs J Tarr	(Vice Chair)
Mrs A Windle	

Representative Governors

Mrs N Harrington	LEA
Mr G Riley	Parent
Mrs K Pirie	Teaching staff
Mrs J Peacock	Non-teaching staff

Head Teacher and Governor

Mr K Harrington

ADVISORS

Auditor

Saffery LLP, 10 Wellington Place Leeds, LS1 4AP

Banker

HSBC Bank plc, 7 Prospect Crescent, Harrogate, HG1 1RN

Investment Manager

Rathbone Investment Management, 1 Curzon Street, London, W1J 5FB

Solicitors

Wrigleys Solicitors LLP, 3rd Floor, 3 Wellington Place, Leeds LS1 4AP

REPORT OF THE TRUSTEE

The Trustee presents its Annual Report and the audited Financial Statements of the Charity for the year ended 31 August 2024.

STRUCTURE

Constitution

St John's Catholic School for the Deaf is a registered charity with the registration number 529319. The Charity was originally founded under a Trust Deed dated 1870 and in its current form, by a Trust Deed dated 24 February 1953. The sole Trustee of the Charity is a trust corporation, the Diocese of Leeds Trustee, company registration number 2886244.

In support of the mission of the Catholic Church, the principal objective of the Charity is to provide a school for the education of children suffering from disabilities of mind or body and in need of special educational provision where the values reflect the ideals of the life and teachings of Christ, and "where every voice is heard and celebrated."

The Trustee confirms that it has complied with the requirements of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission including the guidance "Public benefit: running a charity (PB2)" in determining the activities undertaken by the Charity, in particular, to its supplementary public benefit guidance on advancing education and fee charging.

The outcomes and achievements of the pupils are part of this public benefit, as they take their place in the wider world when they leave the School. The School's facilities are used by a local junior football club at the weekends as well as Guide, Brownie, Cub and Scout groups. During the summer, the School hosts the Boston Spa Gala and is a venue for fundraising events for St Edward's Church. The School works closely with local mainstream schools, providing specialist advice and guidance to a network of Special Educational Needs Coordinators.

Throughout this Report the Trustee seeks to demonstrate that the Charity's aims and objectives are for the public benefit.

REPORT OF THE TRUSTEE (continued)

GOVERNANCE

Trustee

The Directors of the Trustee are appointed by the Bishop of Leeds who is Chair of the Board. There were four Trustee Board meetings during the financial year.

The Bishop of Leeds and the Vicars General are ex-officio Directors of the Board. All other Directors are appointed for a term of three years which may be renewed, subject to performance and review, for an additional two terms of three years each.

Directors are recruited from Clergy and suitably qualified and experienced Lay People from the wider Catholic community. On appointment new Directors are introduced to their role and responsibilities by the Vicars General and the Company Secretary at which time copies of the Trust Deed and the latest financial information are issued. Directors attend formal and informal training sessions as required.

The Trustee Board delegates oversight of the Charity's Investment and Property portfolios to a Finance Sub-Committee ("the FSC"), which meets on a monthly basis. During the year under review the FSC comprised seven members; Monsignor A Summersgill (Chair) and Monsignor P Fisher, Vicars General, Mr W O'Neill, Mr P Wilson who are current Directors, Mr T Forbes, who is a School Foundation Governor, Very Reverend Canon G Kearney and Reverend M Larkin. FSC members are supported and advised by the Company Secretary and members of Senior Management.

As disclosed in Note 7 to the Financial Statements, Directors do not receive any payments in respect of their Office. No reimbursement of expenses was paid to the Directors of the Trustee in either the current year or the prior year.

REPORT OF THE TRUSTEE (continued)

GOVERNANCE (continued)

Board of School Governors

The operation of the School is overseen by the Board of School Governors.

The Board comprises; Foundation Governors (who are recruited from the local and wider community and appointed by the Bishop of Leeds), the Parent Representative who is elected for a period of three years, the Teaching Staff Representative, the Non-Teaching Staff Representative and the LEA Representative who are each elected for four years.

The Head Teacher is an ex-officio member of this Board. The day-to-day running of the School is delegated to the Head Teacher, who is supported by a Senior Leadership Team.

The Board of Governors delegates some of its powers to the following Sub-Committees:

- Finance and General Purposes Sub-Committee
- Teaching and Learning Sub-Committee
- Premises, Grounds and Health and Safety Sub-Committee
- Human Resources Sub-Committee
- Residential Care Sub-Committee
- Appeals Panel

Membership of these Sub-Committees is drawn from the Board of Governors. The Sub-Committees are supported by the appropriate members of the School's Senior Leadership Team.

The Finance Sub Committee of the Board of the Trustee and the Board of School Governors meet at least annually to review past performance and future plans.

New Governors receive an induction, and all Governors have access to a range of appropriate training courses run by Local Education Authorities, the Diocese of Leeds, Vicariate of Education and the Wharfe Valley Learning Partnership (WVLP) (which provides additional safeguarding training). Each Governor has a training log, a skills audit, and 360 Degree feedback to ensure that the Board of School Governors has an excellent range of skills and experience. As a result, Governors are able to offer good levels of both challenge and support to the Senior Leadership Team on the achievement of pupils and the quality of teaching and they are also encouraged to visit the School regularly as well as to attend special celebrations and events.

REPORT OF THE TRUSTEE (continued)

GOVERNANCE (continued)

Board of School Governors (continued)

Senior Leadership Team

The School's Senior Leadership Team led by the Head Teacher is responsible to the Board of Governors for the management of the School. The Team consists of the following positions:

- Head Teacher
- Deputy Head Teacher
- Assistant Head Teacher
- Head of Residential Care
- School Business Manager

Mrs Ann Bradbury retired as Head Teacher on 31 August 2024. The Trustee and Board of Governors are grateful to Mrs Bradbury for her long and committed service to the School.

On 1 September 2024, Mr Kevin Harrington was appointed Head Teacher.

A partnership between Governors and the Senior Leadership Team has developed an effective system for checking the performance of all staff which rewards good teaching and addresses underperformance.

The remuneration of the Senior Leadership Team is determined by the School's pay and performance management policies. The remuneration of the Senior Leadership Team is disclosed in Note 7 to the Financial Statements.

Safeguarding

The welfare of the pupils and their protection from harm is of the highest importance for the Bishop, Directors, Governors and School Staff. This is achieved by the implementation of robust staff recruitment, safeguarding and child protection policies and procedures. Safeguarding practice is scrutinised by named Governors and the School has designated Safeguarding Officers. There is a comprehensive multi-disciplinary approach to the wellbeing of pupils. The School complies fully with the guidance and procedures set out by the Local Safeguarding Children Partnership (<https://www.leedsscp.org.uk>).

REPORT OF THE TRUSTEE (continued)

GOVERNANCE (continued)

Health and Safety

The Trustee and Board of School Governors keep under review the School's Health and Safety Policy and work with Health and Safety professionals to ensure that its processes and procedures follow best practice.

Resources are provided to comply with Health and Safety standards and to maintain School buildings.

Reputation

The School's continued success depends upon its good reputation. The Board of School Governors monitors the effectiveness of teaching and learning. OFSTED inspection reports are published on the School's website. The School also has robust, and regularly updated policies and procedures to guard against fraud or the misappropriation of the School's funds and assets.

Fundraising

The Charity ensures that it follows the Code of Fundraising Practice in its fundraising methods, and it does not employ outside agencies to raise funds. In the year ended 31 August 2024 no complaints were received in respect of fundraising. The Charity raises additional funds principally by applying for grants from appropriate grant awarding bodies and these are supplemented by community fundraising events at the School.

Edward Witham Dawson Charity

The Edward Witham Dawson Charity is a Linked Charity, established under a Trust Deed dated 31 January 1925, and its amendment dated 10 April 2022. The income of the Charity is used to support the work of the School, to provide and facilitate educational facilities and opportunities for people with physical or mental disabilities and to provide grants for the benefit of people with physical or mental disabilities. The Charity is a Restricted Fund within the School Account and its financial performance is disclosed in Note 16(b) to the Financial Statements.

The governance of this Charity is overseen by the Directors of the Trustee and by a Board of Trustees:

Mr T Forbes	(Foundation Governor)
Mr K Harrington	(Headteacher)
Rev D Murray	(School Chaplain)

REPORT OF THE TRUSTEE (continued)

OBJECTIVES AND ACTIVITIES

Aims

St John's Catholic School for the Deaf is a Catholic specialist, non-maintained, day and residential school, founded over 150 years ago.

The Trustee aims to provide an outstanding school community where values reflect the ideals of the life and teachings of Christ, and "where every voice is heard and celebrated," a school where spoken language is used, and where every young person communicates equally and successfully with others.

All pupils have significant Special Education Needs (SEN) and each pupil has an Education, Health and Care (EHC) plan. All placements at the School are funded by each Pupil's Local Authority.

In recent years the School opened its doors to pupils without a hearing loss. The School's specialism now extends to include children who are autistic, have sensory processing, learning or language difficulties and they are able to benefit from the School's expertise in developing language, communication and social skills. Neighbouring local authorities are also placing pupils who have been out of education for a long time, (some pupils have emotionally based school avoidance difficulties) because the School is able to provide high standards of pastoral and mental health support.

The School aims to provide a positive, fresh start in education for young people who have failed to make age related expectations in mainstream or other specialist settings. This is achieved by constructing a calm, accepting environment with a focus on building young people's confidence and self-esteem. The School has a wide catchment area across the North of England and it provides residential care Monday to Friday for those living a long distance away.

The School's reputation for supporting vulnerable children is well known to Local Authorities and by parents, this has resulted in high intake of pupils over the past few years with a steadily growing pupil roll. The increase in pupil numbers has resulted in the appointment of new teachers and learning support staff.

REPORT OF THE TRUSTEE (continued)

OBJECTIVES AND ACTIVITIES (continued)

Aims (continued)

The School employs speech and language therapists who plan and deliver personal programmes for each pupil. On-site audiological support ensures those pupils with hearing aids or cochlear implants have the best possible access to high quality amplification. The School's therapists work collaboratively with teachers, learning support assistants and residential care staff to develop the language pupils need for both their academic and social learning.

The School has an outward looking approach and collaborates with a range of local and national partners who include:

- The Wharfe Valley Learning Partnership (WVLP): a group of local Schools comprising 10 primaries and one secondary School.
- Communion of Leeds Diocese Secondary Schools (COLDS): 14 Catholic High Schools in the Diocese of Leeds.
- National Association of Special Schools (NASS): over 300 non-maintained special Schools

The School's work at the forefront of improving young people's mental health and wellbeing has been recognised by a number of groups who have asked the School to make presentations to their members. The School's approach in reducing self-harm and suicidal ideation has been included in national conferences for both the National Association of Special Schools (NASS) and the School and Public Health Nurses' Association (SAPHNA).

Activities, Achievements and Performance

The core purpose of the School's curriculum is to prepare pupils for adult life, developing the skills and thirst for knowledge that will equip him or her to be lifelong learners. Promoting a sense of self and an appreciation of their own talents is seen as the foundation for ambitious learning.

Each pupil's learning programme supports him or her to gain the skills and qualifications they need to formulate and achieve their own life plan. Language and communication are central to this approach, which, for the majority of pupils, includes both individual and group speech and language therapy.

REPORT OF THE TRUSTEE (continued)

OBJECTIVES AND ACTIVITIES (continued)

Activities, Achievements and Performance (continued)

The School organises a wide range of off site visits and activities. Each half term, classes participate in educational visits linked to their curriculum. Over the past year this included trips to Malham Cove, Scarborough Sea Life Centre, York Railway Museum, Doncaster School for the Deaf and even the Leeds Recycling plant.

The School runs regular lunchtime clubs that include; board games, hockey, art, piano skills, walk and talk, rounders, tennis, gardening and chicken care club.

Pupils joining the School often have considerable gaps in their knowledge that require “catch up” interventions and additional tuition from School staff, all of whom have had additional training in a range of special needs. The School is committed to continuous progress, taking the view that the work to improve teaching and learning will never finish.

The School's priorities are embedding the progress in reading that has been achieved through personalised interventions and continuing to improve the quality of pupils' writing using the “Talk 4 Writing” approach. Last year, staff undertook further training in teaching key concepts in maths which is now being embedded and will lead to greater pupil confidence in mathematical reasoning. The wider curriculum gives pupils opportunities for environmental education through caring for the School's chickens, growing their own vegetables, working with the local community, including the parish church of St Edward the Confessor in Clifford and a social enterprise at the Chocolate Factory in Harrogate.

The School is proud of its record of never having had a NEET (a pupil ‘not in education, employment or training’) after leaving School. Pupils leaving in summer 2024 have progressed to University and employment. All year 11 students continue into our sixth form where they can access a wide range of courses at local linked mainstream Further Education colleges. Experienced learning mentors support students at college to build wider friendship groups and it offers new social opportunities. Other Year 11 students may require a continuation year in the school-based Sixth Form. Here they follow a curriculum designed to extend functional numeracy and literacy for life, inspire vocation and develop communication which includes the introduction of British Sign Language (BSL).

REPORT OF THE TRUSTEE (continued)

OBJECTIVES AND ACTIVITIES (continued)

Activities, Achievements and Performance (continued)

The School's careers programme has been judged outstanding by the externally assessed Gatsby benchmarks. Pupils visit a range of colleges and workplaces and there is a high level of engagement with the local community.

The curriculum is broad and balanced and at Key Stage 4 and 5 all pupils obtain appropriate external accreditation ranging from ASDAN Life skills awards for pupils with complex needs to GCSE and A Levels.

The curriculum focuses on the pupil's strengths, supporting him or her to achieve academic qualifications in preparation for the next stage in their education or employment whilst offering opportunities to plug the gaps in learning for young people who have had a lot of time out of school.

Some pupils have the ability to achieve formal qualifications aged 16 years, moving into further or higher education. Some will focus on a semi-formal pathway and those with complex learning needs will follow a personalised pathway.

The semi-formal pathway includes formal qualifications alongside vocational skills. The personalised curriculum pathways give opportunities to widen young people's application of skills. These specifically concentrate on developing pupils' communicative competencies in social situations, developing independence, and greater emotional regulation. The aim is for these young people to participate in a wider range of sensory and social experiences, developing greater control and choice in learning.

Pupils with multi-sensory impairments and complex needs follow an integrated curriculum with the same key emphases on language and communication, literacy, personal development, and skills for life ahead. Expert staff support these pupils and learning concentrates on presenting meaningful experiences that avoid sensory overload. Communication systems are built around the pupil's preferences. The approach is flexible and uses a range of methods to support communication, including PECs (Picture Exchange Communication system), Makaton, hand-over-hand signing and computer aided systems.

The Sixth Form offers pupils the opportunity to follow a wide range of academic and vocational courses, linked to local Further Education colleges.

REPORT OF THE TRUSTEE (continued)

OBJECTIVES AND ACTIVITIES (continued)

Activities, Achievements and Performance (continued)

The School's examination results and "good news stories" continue to be communicated in School Newsletters and via social media, including the School's website. Parents are kept up to date about their children's learning through half-termly curriculum plans and through using a secure media platform called Seesaw, which enables School staff to send photographs and videos to parents.

The impact of the School's provision for autistic pupils in both the school and residential settings was evaluated by the National Autistic Society in May 2023 and the School achieved its Autism Specialist Award. Our provision includes a number of 'low arousal' bases so that a pupil's sensory environment does not adversely affect his or her ability to focus on learning. The School has enhanced staff training and specialist assessment tools to track the progress of autistic pupils.

OFSTED INSPECTION

Education

The improvements in the School's educational provision were recognised in the OFSTED Inspection which took place in February 2024, the School was judged to be "Good" overall.

Residential

The residential setting was last inspected in February 2024 and was judged to be "Good" overall the inspector noted:

"Staff carry out key-work sessions around a variety of topics. These sessions are child-centred and provide children with the opportunity to communicate their thoughts and feelings. The sessions are individualised to the children's needs to support their learning. Children's health needs are well met. The multi-disciplinary team in school, which includes the speech and language therapist and the school nurse, ensures that children have readily available specialist help that is responsive to their needs. Physical exercise, such as swimming, and learning about healthy food and lifestyle choices keep the children fit and active."

REPORT OF THE TRUSTEE (continued)

OFSTED INSPECTION (continued)

A key priority for the School is the provision of good quality facilities and an attractive environment in both the residential settings and classrooms. This year the communal residential areas have been redecorated and next year further improvements are planned. This was recognised in the OFSTED inspection:

“Lots of space in the residential accommodation offers children ample opportunities to have fun or relax. The head of care has created more areas for children to have additional space for privacy or timeout. The well-maintained communal areas provide welcoming spaces for larger social gatherings. Children’s bedrooms are personalised and give them a sense of home from home.”

The health and safety of staff and pupils is paramount and as well as the rolling programme for testing and replacing wiring and updating the emergency lighting, the school has completed an extensive upgrade to fire doors and fire compartmentalisation.

SECTION 48 INSPECTION

As a faith-based school, the School is subject to Canonical Inspections (which fulfils the requirements of Section 48 of the Education Act 2005) by the Diocese of Leeds every five years. In the last inspection carried out in May 2017, the School was judged “Outstanding”:

“The RE curriculum has a powerful impact on the School’s ethos and links to all subjects. The School has researched and been accepted as a centre for a new accreditation board and is preparing for the new Section 48 inspection framework. The School was used as a contributor and exemplar of effective Character Education published by the Jubilee Centre and Birmingham University. This has been recommended by the Catholic Bishops of England and Wales for use in all Catholic Schools. Character Education at St John’s includes faith in action and we have a school St Vincent De Paul group and support charities such as St Vincent’s Food Bank, CAFOD and Macmillan Cancer Research”.

REPORT OF THE TRUSTEE (continued)

SECTION 48 INSPECTION (continued)

Staff surveys report that they value being part of our community and the induction of new staff includes the ethos and traditions associated with working in a Catholic School.

Each half term the school focuses on a Catholic virtue that is linked throughout the whole curriculum. Each term, the School has a week-long focus on different areas of religion. This includes multi-faith week in which we focus on the beliefs and practices of different religions and St Theresa of Lisieux's Little Way week to show compassion to others. Pupils across the School prepare their responses to Advent and Holy Week, which are attended by families and Governors and shared through newsletters and videos.

The School Chaplain has a unique insight into the needs of young people with communication difficulties and is able to prepare our young people for the sacraments of the Eucharist, Reconciliation and Confirmation so they can grow in their Faith.

BOARDING SCHOOL MENTAL HEALTH AWARD

Having achieved 'Gold' in the Boarding School Mental Health Award in 2021, the School is now undergoing the re-accreditation process. To achieve 'Gold' again we want to ensure our work can be recognised as a 'Best Practice' example which is worthy of being shared with other schools. In other words, we need to excel in all areas of the assessment.

Whilst the accreditation itself is wonderful, the benefit of going through the process encourages us to reflect and identify where social, emotional and mental health needs require development.

Initiatives over the past year have enabled improvements to be driven by our community needs. At the centre of this are our 'Wellbeing Recovery Action Plans' (WRAP) for pupils who need support with issues such as self-harm or anxiety. WRAP plans aim to curtail a deterioration before a crisis point. They are particularly useful for autistic students who may have different individual needs.

REPORT OF THE TRUSTEE (continued)

BOARDING SCHOOL MENTAL HEALTH AWARD (continued)

Staff are also being supported with long-term absence through 'Wellbeing Action Support Plans' as a two-way process so we can make reasonable adjustments to encourage a more successful return to work.

The Mental Health Award recognises the School's outstanding work and how this adds value to student placements, leading to better outcomes and establishing the foundation of positive wellbeing for future lives.

The School has embraced the "Thrive" approach. Thrive focuses on pupils' emotional needs and is informed by established neuroscience and attachment research. All staff are trained in Thrive delivery and there are members of staff working towards becoming early intervention practitioners which results in a consistent approach to supporting young people to recognise their emotions and regulate their own behaviour. The Personal, Health, Social and Economic (PHSE) curriculum includes experiences that are planned to develop mature emotional and social skills and the impact of this is evidenced in new pupils' ability to make friendships and social connections, often for the first time.

Each Governor's Sub-Committee considers their work in the light of its impact on the mental health and wellbeing of pupils and staff and this informs strategic decisions.

The School continues to be committed to its unique ethos which was described by the awarding body for the Gold Mental Health and Wellbeing Award:

"Every voice is heard and celebrated. Everything is borne of the individual. Leaders, including Governors, are supportive of the mental health agenda. There has been significant support from all leaders in developing policies and putting them into practice."

REPORT OF THE TRUSTEE (continued)

DONATIONS

The Trustee and Governors are grateful to all their donors whose generosity has enabled the School to purchase a range of classroom resources as well as sports equipment. The purchase of these resources has made significant improvements in the provision of learning and improved extra curricula activities for all its pupils. A recent donation will enable the School to significantly upgrade sensory rooms with SEN equipment.

FUTURE PLANS

The key areas for development for this year are set out below:

- To further develop the Catholic nature and teaching in preparation for the Section 48 inspection of our Catholic Life and Mission, Religious Education and Collective Worship.
- To develop our care facilities and focus of growth of our residential Post 16 department which will include a school-based Sixth form in addition to the off-site provision that has been in place for many years.
- To develop our use of “Talk 4 Writing” as we become an ambassador school – helping other specialist schools interested in using the “Talk 4 Writing” approach.
- Continual evolvement of the curriculum to include:
 - Developing a mastery approach to mathematics, reason and problem solving to aid and support independent living.
 - Developing our formal pathway accreditation offer at Key Stage 4 to include GCSE Science, BSL to Level 1 and Music through Arts Award and to consider expanding this for future years.
 - To gain the PHSE friendly school award by recognising and celebrating best practice in PHSE education and Relationships, Sex and Health Education (RSHE).

REPORT OF THE TRUSTEE (continued)

FINANCIAL REVIEW

The table below summarises the financial activities of the School and its Investments during the year.

	2024 £'000	2023 £'000
School		
Income	3,680	2,990
Expenditure	<u>(3,362)</u>	<u>(3,030)</u>
Surplus/(Deficit)	318	(40)
 Net Gains/(Losses) Investment Assets	 33	 (12)
Increase/(Decrease) in Reserves	<u>351</u>	<u>(52)</u>
 Investments		
Income	172	169
Expenditure	<u>(137)</u>	<u>(90)</u>
Surplus	35	79
 Net Gains/(Losses) Investment Assets	 391	 (1)
Increase in Reserves	<u>426</u>	<u>78</u>
 Increase in Reserves	<u>777</u>	<u>26</u>

Details of the income and expenditure are shown in the Statement of Financial Activities on page 26.

The total income for the Charity in the year was £3,852k (2023: £3,159k) an increase of 22% compared with the prior year. The largest individual component of income is School Fees amounting to £2,845k (2023: £2,301k) an increase of 24% compared with the prior year. The level of School Fees is dependent both on the number of Pupils on the School register, (73 pupils in the current year compared with 49 Pupils in the prior year) and the needs of individual pupils.

The total expenditure in the year was £3,499k (2023: £3,120k) an increase of 12% compared with the prior year. This underlying expenditure continues to be tightly managed and monitored whilst delivering the Charity's principal objectives

The Net Income for the year was £353k (2023: Net Income £39k).

REPORT OF THE TRUSTEE (continued)

FINANCIAL REVIEW (continued)

The Cash Flow Statement on page 29 reports a net decrease in cash and cash equivalents of £256k (2023: increase £201k). Cash Flows from Operating Activities were £77k (2023: £431k) in the year. There were cash outflows of £333k (2023: £230k) from Investing Activities, principally investments in Fixed Assets.

Investment Policy and Performance

The Trust Deed authorises the Trustee to make and hold investments using the general funds of the Charity. The Charity operates an ethical investment policy and has agreed an investment strategy with the investment managers. The investment managers manage the funds and their portfolio of investments on a discretionary basis within these guidelines. The Market Value of Investments reported in the Financial Statements at 31 August 2024 was £3,750k (2023: £3,283k). The movements are analysed in Note 11 to the Financial Statements. This includes Investment Income generated of £73k (2023: £73k) and an increase in market valuations of £424k (2023: a decrease of £13k). At the date of signing this report the market value of investments has been maintained.

As disclosed in Note 10 to the Financial Statements, the Charity holds a portfolio of investment properties that are either held for a long term rental income stream or are surplus to meeting its principal charitable objectives and are planned for long term sale.

Reserves Policy

The Total Funds of the Charity at 31 August 2024 were £11,065k (2023: £10,288k) of which £2,124k (2023: £1,773k) related to the School and £8,941k (2023: £8,515k) related to Investments.

The Reserves Policy of the Charity is to hold Unrestricted Free Reserves in the School Account equivalent to at least one term of the School's Charitable Expenditure. School Free Reserves are defined as School Unrestricted Funds less School Total Fixed Assets. Funds invested in School Tangible Fixed Assets are excluded from School Free Reserves as these funds cannot be released without undermining the Charity's ability to fulfil its principal charitable objectives.

REPORT OF THE TRUSTEE (continued)

Reserves Policy (continued)

Total School Free Reserves of £1,554k (2023: £1,175k) are higher than the desired equivalent of one term's School Charitable Expenditure of £1,121k (2023: £1,010k), which reflects the School's robust budgeting and cash flow planning management and therefore the Trustee is satisfied that the Funds of the Charity are sufficient to meet its immediate financial obligations and commitments. The additional reserves will be used to improve School equipment.

The Charity's Total Free Reserves at 31 August 2024 were £6,706k (2023: £5,901k).

Total Funds included £481k (2023: £467k) in Restricted Funds. The allocation of Restricted Funds are determined by the wishes of the donors and are disclosed in Note 16(b) to the Financial Statements. Unrestricted Funds of £10,584k (2023: £9,821k) comprise the Revaluation Reserve of £3,789k (2023: £3,789k) and General Funds of £6,795k (2023: £6,032k).

Risk Management

The Trustee considers and assesses the major risks to which the Charity is exposed. This will include strategic, financial, operational and reputational risks. The Trustee implements policies and procedures in order to mitigate or minimise these risks and also monitors the effectiveness of its risk management processes.

The School has reported a surplus in its operating activities in both the current and prior year.

Financial Strategy

The Financial Strategy ensures the sustainability of the benefits provided by the School.

Approved by the Trustee on 10 December 2024 and signed on its behalf by:



Rt Rev M Stock

Bishop of Leeds

Director

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The Directors of the Trustee are responsible for preparing the Trustee's Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to Charities in England and Wales requires the Trustee to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Charity and of its incoming resources and application of resources of the Charity for that period. In preparing these Financial Statements the Trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities Statement of Recommended Practice (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements; and
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable it to ensure that the Financial Statements comply with the Charities Act 2011, and applicable accounting regulations. It is also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE OF ST JOHN'S CATHOLIC SCHOOL FOR THE DEAF

Opinion

We have audited the Financial Statements of St John's Catholic School for the Deaf for the year ended 31 August 2024 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 Charity's affairs as at 31 August 2024 and of its incoming resources and application of resources 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity 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.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE OF ST JOHN'S CATHOLIC SCHOOL FOR THE DEAF (continued)

Conclusions relating to Going Concern

In auditing the Financial Statements, we have concluded that the Trustee's 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 Charity'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 Trustee with respect to going concern are described in the relevant sections of this Report.

Other Information

The other information comprises the information included in the Annual Report, other than the Financial Statements and our Auditor's Report thereon. The Trustee is responsible for the other information. Our opinion on the Financial Statements does not cover the other information and, except to the extent otherwise explicitly stated in our Report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the Financial Statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE OF ST JOHN'S CATHOLIC SCHOOL FOR THE DEAF (continued)

Matters on which we are required to report by exception

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

- the information given in the Trustee's Annual Report is inconsistent in any material respect with the Financial Statements; or
- the Charity has not kept sufficient accounting records; or
- the 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.

Responsibilities of Trustee

As explained more fully in the Statement of Trustee's Responsibilities set out on page 20, the Trustee is 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 Trustee determines 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 Trustee is responsible for assessing the Charity'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 Trustee either intends to liquidate the Charity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the Audit of the Financial Statements

We have been appointed as auditors under the Charities Act 2011 and report in accordance with regulations made under that Act.

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.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE OF ST JOHN'S CATHOLIC SCHOOL FOR THE DEAF (continued)

Auditor's responsibilities for the Audit of the Financial Statements (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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the Charity's Financial Statements to material misstatement and how fraud might occur, including through discussions with the Trustee, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the Financial Statements. We identified laws and regulations that are of significance in the context of the charity by discussions with The Trustee and updating our understanding of the sector in which the Charity operates.

Laws and regulations of direct significance in the context of the Charity include the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, guidance issued by the Charity Commission for England and Wales and guidance issued by the Department for Education.

Audit response to risks identified

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related Financial Statement items including a review of financial statement disclosures. We reviewed the Charity's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the Charity's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE OF ST JOHN'S CATHOLIC SCHOOL FOR THE DEAF (continued)

Audit response to risks identified (continued)

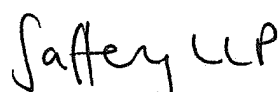
their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's Report

Use of our Report

This report is made solely to the Charity's Trustee, 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 Trustee those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Trustee as a body, for our audit work, for this report, or for the opinions we have formed.



Saffery LLP
Chartered Accountants and Statutory Auditors
10 Wellington Place
Leeds
LS1 4AP

16 December 2024

Saffery LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

ST JOHN'S CATHOLIC SCHOOL FOR THE DEAF
YEAR ENDED 31 AUGUST 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024

		School			Investments	Charity
	Note	Unrestricted	Restricted	Total	Unrestricted	Total
		Funds	Funds	Funds	Funds	Funds
		£'000	£'000	£'000	£'000	£'000
Income and Endowments from:						
School Fees		2,845	-	2,845	-	2,845
Government Grants		731	7	738	-	738
Donations		4	-	4	-	4
Legacies		10	-	10	-	10
Trading Activities		15	-	15	-	15
Investment Income	2	-	9	9	172	181
Other Income		59	-	59	-	59
Total Operating Income		3,664	16	3,680	172	3,852
Expenditure on:						
Total Cost of Raising Funds	3	-	2	2	79	81
Charitable Expenditure	4	3,327	33	3,360	58	3,418
Total Operating Expenditure		3,327	35	3,362	137	3,499
Net Income/(Expenditure)		337	(19)	318	35	353
Net Gains on Investment Assets		-	33	33	391	424
Net Movement in Funds	8	337	14	351	426	777
Reconciliation of Funds:						
Total Funds brought forward		1,306	467	1,773	8,515	10,288
Total Funds carried forward		1,643	481	2,124	8,941	11,065

All activities are from continuing operations.

The Notes from page 30 to 46 form part of these Financial Statements.

There were no recognised gains or losses for the year ended 31 August 2024 other than those included in the Statement of Financial Activities.

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023

		School			Investments	Charity
	Note	Unrestricted Funds £'000	Restricted Funds £'000	Total Funds £'000	Unrestricted Funds £'000	Total Funds £'000
Income and Endowments from:						
School Fees		2,301	-	2,301	-	2,301
Government Grants		653	10	663	-	663
Donations		8	-	8	-	8
Trading Activities		10	-	10	-	10
Investment Income	2	-	8	8	169	177
Total Operating Income		2,972	18	2,990	169	3,159
Expenditure on:						
Total Cost of Raising Funds	3	-	1	1	54	55
Charitable Expenditure	4	3,024	5	3,029	36	3,065
Total Operating Expenditure		3,024	6	3,030	90	3,120
Net (Expenditure)/Income		(52)	12	(40)	79	39
Net Losses on Investment Assets		-	(12)	(12)	(1)	(13)
Net Movement in Funds	8	(52)	-	(52)	78	26
Reconciliation of Funds:						
Total Funds brought forward		1,358	467	1,825	8,437	10,262
Total Funds carried forward		1,306	467	1,773	8,515	10,288

All activities are from continuing operations.

The Notes from page 30 to 46 form part of these Financial Statements.

There were no recognised gains or losses for the year ended 31 August 2023 other than those included in the Statement of Financial Activities.

ST JOHN'S CATHOLIC SCHOOL FOR THE DEAF
YEAR ENDED 31 AUGUST 2024

BALANCE SHEET

	Note	2024 £'000	2023 £'000
Fixed Assets			
Tangible Assets	9	1,124	792
Investment Properties	10	5,131	5,131
Investments	11	3,750	3,283
Total Fixed Assets		10,005	9,206
Current Assets			
Inventories		7	4
Debtors	12	49	115
Cash at Bank and in Hand		1,386	1,642
Total Current Assets		1,442	1,761
Current Liabilities			
Creditors: Amounts falling due within one year	13	(382)	(679)
Net Current Assets		1,060	1,082
Net Assets		11,065	10,288
The Funds of the Charity:			
Unrestricted Funds			
- Revaluation Reserve		3,789	3,789
- General Funds		6,795	6,032
- Total	16	10,584	9,821
Restricted Funds	16	481	467
Total Charity Funds		11,065	10,288

The Notes from page 30 to 46 form part of these Financial Statements.

These Financial Statements were approved and authorised by the Directors on 10 December 2024 and signed on their behalf by:

+ Marcus Stock

Rt Rev M Stock
Bishop of Leeds
Director

ST JOHN'S CATHOLIC SCHOOL FOR THE DEAF
YEAR ENDED 31 AUGUST 2024

CASH FLOW STATEMENT

	2024 £'000	2023 £'000
Cash Flows from Operating Activities		
Net Movement in Funds	777	26
Adjusted for:		
Depreciation Charges	109	94
Net (Gains)/Losses on Investments	(424)	13
Investment Income	(181)	(177)
Increase in Inventories	(3)	-
Decrease in Debtors	66	418
(Decrease)/Increase in Creditors	(297)	32
Other Non Cash Expenditure	30	25
Net Cash provided by Operating Activities	<u>77</u>	<u>431</u>
Cash Flows from Investing Activities		
Bank Interest Received	3	-
Investment Properties Income	105	104
Payments to Acquire Tangible Fixed Assets	(441)	(334)
Net cash used in Investing Activities	<u>(333)</u>	<u>(230)</u>
Net (Decrease)/Increase in Cash and Cash Equivalents	(256)	201
Cash and Cash Equivalents at the beginning of year	<u>1,642</u>	<u>1,441</u>
Cash and Cash Equivalents at the end of year	<u>1,386</u>	<u>1,642</u>

Analysis of Net Cash

	2024	Movement		2023	Movement		2022
	£'000	£'000		£'000	£'000		£'000
Cash at Bank and in Hand	<u>1,386</u>	(256)		1,642	201		1,441

The Notes from page 30 to 46 form part of these Financial Statements.

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

1.1 Basis of Accounting

These Financial Statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of certain fixed assets.

The Financial Statements are prepared in Sterling which is the functional currency of the entity. Monetary amounts in these Financial Statements are rounded to the nearest thousand pound (£'000). The Financial Statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice (UK GAAP). The Charity is a public benefit entity for the purposes of FRS 102.

The Financial Statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice (FRS 102) rather than Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005) which has been withdrawn.

1.2 Going Concern

The Trustee has assessed whether the use of the going concern basis is appropriate and has considered possible events or conditions that might cast significant doubt on the ability of the Charity to continue as a going concern. The Trustee has made this assessment for a period of at least twelve months from the date of approval of the Financial Statements.

In particular the Trustee has considered the Charity's forecasts and projections (which adopts a prudent approach when assessing future pupil numbers) and taken into account the impact of the 2024 Budget with respect to VAT on School Fees, the removal of charitable Business Rate Relief and increases in employers' National Insurance contributions.

After making enquiries, and taking into consideration the Charity's Cash at Bank and in Hand at the 31 August 2024 of £1,386k (2023: £1,642k) and Investments that can be realised in the short term of £3,750k (2023: £3,283k) the Trustee has concluded that there is a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future.

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES (continued)

1.2 Going Concern (continued)

The Charity therefore continues to adopt the going concern basis in preparing its Financial Statements.

1.3 Income

Income is included in the Statement of Financial Activities on the basis of the amounts receivable for the year. Income from fees is included in the period that the service is provided.

Grants receivable, including capital grants, are included as income when receivable except when donors:

- specify that grants given to the Charity must be used in future accounting periods and the income is deferred until those periods; and
- impose conditions which have to be fulfilled before the Charity becomes entitled to use such income. Income is deferred and included in the Statement of Financial Activities when those conditions have been met.

Donations and Other Income are included in the Statement of Financial Activities on the basis of the amounts received in the year.

1.4 Expenditure

Expenditure is included in the Statement of Financial Activities on the basis of the amounts payable for goods and services provided in the year.

Charitable expenditure consists of all expenditure directly relating to the objectives of the Charity and comprise the running of the School and maintaining the portfolio of properties in the Investment Account.

The Charity does not incur direct costs in its voluntary fundraising activities.

Investment management fees and interest costs are included in the Cost of Raising Funds.

Liabilities are 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.

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES (continued)

1.4 Expenditure (continued)

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure includes VAT where it cannot be fully recovered and is reported as part of the expenditure to which it relates.

Governance costs are those incurred in connection with the audit of the Charity and its compliance with constitutional and statutory requirements including legal fees.

1.5 Commitments

Commitments that are made by the Trustee and the School Governors that are legally binding have been accrued. Those that are not legally binding have not been charged in the Financial Statements but have been disclosed in the Notes to the Financial Statements.

1.6 Grants Payable

Discretionary grants are paid from the Edward Witham Dawson Charity to individuals meeting the requirements of the linked Charity's Trust Deed. Grants are paid on an adhoc basis and payment in one financial year does not imply continued support in future financial years. Liabilities relating to grants payable are recognised once the Charity is irrevocably committed to the provision of the grant.

1.7 Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the Balance Sheet date using the closing quoted mid-market price. Realised and Unrealised Gains and Losses on Investments are reported in the Statement of Financial Activities. Investment income plus associated tax recoverable is credited to income on an accruals basis.

1.8 Investment Properties

Investment Property, which is property held to earn rentals and capital appreciation, is measured using the fair value model as at the balance sheet date. A formal valuation is undertaken every five years, the surplus or deficit on revaluation is recognised in the Statement of Financial Activities. In the intervening years an annual assessment for impairment is carried out and the impairment is charged to the Statement of Financial Activities

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES (continued)

1.9 Taxation

The Trustee considers that the Charity is exempt from taxation and therefore no provision is made for it.

1.10 Pension Schemes

The Charity makes defined contributions to a group personal pension scheme for certain employees. Contributions payable for the year are charged in the Statement of Financial Activities. Contributions are also paid, for eligible employees, to the Teachers' Pension Scheme (England and Wales), as disclosed in Note 6 to the Financial Statements. Contributions payable are charged as charitable expenditure in the Statement of Financial Activities.

1.11 Tangible Assets

Freehold Buildings

A review of building valuations is carried out annually and, where required, an appropriate impairment charge is made in the Statement of Financial Activities.

Freehold Buildings are maintained to a high standard and depreciation is not provided for as, in the Trustee's opinion, the residual value is equal to the carrying value in the Financial Statements.

Freehold Building Improvements

Improvements to freehold properties are capitalised at cost and depreciated on a straight line basis between two per cent and ten per cent per annum.

Fixtures, Fittings and Equipment

Fixtures, fittings and equipment are stated at cost less depreciation. Depreciation is calculated by the straight line method to write off the cost or value, less anticipated residual value, over the expected useful lives of the assets as follows:

Motor Vehicles	20 percent per annum
Fixtures, Fittings and Equipment	10 to 20 percent per annum

Impairment reviews are undertaken on an annual basis.

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES (continued)

1.12 Fund Accounting

General Funds are Unrestricted Funds which are available for use at the discretion of the Trustee and School Governors in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted Funds are funds that are used in accordance with specific instructions made by donors or that have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. Restricted Funds are set out in Note 1(b) to the Financial Statements.

1.13 Financial Instruments

Basic financial instruments are measured at amortised cost. The Charity has no other financial instruments or basic financial instruments measured at fair value.

1.14 Critical Accounting Estimates

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in those financial statements. The following judgement and estimate is considered by the Trustee to have the most significant effect on amounts recognised in the Financial Statements.

Useful Economic Life: The annual depreciation charge for building improvements, fixtures, fittings and equipment and motor vehicles is sensitive to change in the estimated useful economic lives and residual value of assets. These are re-assessed annually and amended where necessary to reflect current circumstances.

Investment Properties are valued on the basis of market value every five years. In the intervening years a review of Investment Properties' fair value is carried out annually and an appropriate revaluation credit or impairment charge is made in the Statement of Financial Activities.

NOTES TO THE FINANCIAL STATEMENTS

2. INVESTMENT INCOME

	2024		
	Restricted Fund £'000	Unrestricted Fund £'000	Total Funds £'000
Income arising from:			
Rental Income	-	105	105
Listed Investments	6	67	73
Interest Received	3	-	3
Total	9	172	181

	2023		
	Restricted Fund £'000	Unrestricted Fund £'000	Total Funds £'000
Income arising from:			
Rental Income	-	104	104
Listed Investments	8	65	73
Total	8	169	177

3. TOTAL COST OF RAISING FUNDS

The total cost of raising funds consists of:

	2024 £'000	2023 £'000
Investment Property Expenditure	58	30
Investment Management Fees	23	25
Total	81	55

NOTES TO THE FINANCIAL STATEMENTS

4. CHARITABLE EXPENDITURE

Charitable Expenditure relates to School running costs and is analysed below.

	2024	2023
	£'000	£'000
Teachers' Salaries	1,164	1,027
Support Staff Salaries	1,385	1,307
Professional Fees	57	38
Education Supplies	227	177
Premises Costs	385	322
Establishment Expenses	77	74
Depreciation	109	96
Support Costs	14	24
Total	<u>3,418</u>	<u>3,065</u>

5. EMPLOYMENT COSTS AND NUMBER OF EMPLOYEES

Staff costs comprise the following:

	2024	2023
	£'000	£'000
Salaries and Wages	1,921	1,725
Employers' National Insurance	180	157
Pension Costs	231	187
Agency Staff	217	265
Total	<u>2,549</u>	<u>2,334</u>

NOTES TO THE FINANCIAL STATEMENTS

5. EMPLOYMENT COSTS AND NUMBER OF EMPLOYEES (continued)

The number of employees who received a salary in excess of £60,000 per annum was as follows:

	2024	2023
	No.	No.
£60,001 to £70,000	1	-
£70,001 to £80,000	1	1
£80,001 to £90,000	-	-
£90,001 to £100,000	-	1
£100,001 to £110,000	1	-
	<u>3</u>	<u>2</u>

The average number of employees and full time equivalents was as follows:

	2024	2023
	No.	No.
Average Number of Employees	73	69
Full Time Equivalent	<u>55</u>	<u>51</u>

6. PENSION COSTS

The School participates in the Teachers' Pension Scheme ("the TPS") for its teaching staff. The pension charge for the year includes contributions payable to the TPS of £194k (2023: £152k) and at 31 August 2024 £Nil (2023: £18k) was accrued in respect of contributions to this Scheme.

The TPS is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for teachers and all teachers have the option to opt-out of the TPS following enrolment. The TPS is an unfunded scheme to which both the member and employer makes contributions, as a percentage of salary - these contributions are credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

The latest TPS actuarial valuation was carried out at 1 April 2024 and the next valuation result is due to be implemented from 1 April 2028. For the year ended 31 August 2024 the employer contribution rate for the TPS was 28.68% (2023: 23.68%) which includes an administration levy of 0.08%.

NOTES TO THE FINANCIAL STATEMENTS

6. PENSION COSTS (continued)

The Charity also contributes to a personal defined contribution pension scheme for non-teaching staff. For the year ended 31 August 2024 £38k (2023: £35k) was charged to the Statement of Financial Activities. The assets of the scheme are held separately from those of the Charity in independently administered funds.

7. DIRECTORS, GOVERNORS AND KEY MANAGEMENT PERSONNEL

The Charity considers that its key management personnel comprise the Directors of the Trustee Company, the Board of School Governors and the Senior Leadership Team.

Neither Directors nor School Governors received any remuneration in respect of their Office in either the current year or the prior year. Neither Directors nor Governors received expenses incurred in their Office in either the current year or the prior year.

The total employment benefits of the Senior Leadership Team in the year was £449k (2023: £420k) including Employers' National Insurance Contributions of £41k (2023: £39k) and £66k (2023: £58k) of pension contributions.

8. NET MOVEMENT IN FUNDS IN THE YEAR

Net Movement Funds in the year is stated after charging:

	2024	2023
	£'000	£'000
Auditor's Remuneration		
- audit services	13	13
- other services	1	1
Depreciation of Owned Assets	109	94
Operating Lease Rentals	3	1

NOTES TO THE FINANCIAL STATEMENTS

9. TANGIBLE ASSETS

	Motor Vehicles £'000	Fixtures, Fittings and Equipment £'000	Freehold Building Improvements £'000	Total £'000
Cost or Valuation				
At 1 September 2023	83	1,137	1,050	2,270
Additions	-	1	440	441
At 31 August 2024	83	1,138	1,490	2,711
Depreciation and Impairments				
At 1 September 2023	61	1,028	389	1,478
Charge for the year	10	33	66	109
At 31 August 2024	71	1,061	455	1,587
Net Book Value at 31 August 2024	12	77	1,035	1,124
Net Book Value at 31 August 2023	22	109	661	792

NOTES TO THE FINANCIAL STATEMENTS

10. INVESTMENT PROPERTIES

	Investment Properties £'000
Cost or valuation	
At 31 August 2024 and 31 August 2023	<u>5,131</u>
Depreciation and Impairments	
At 31 August 2024 and 31 August 2023	<u>-</u>
Fair Value	
At 31 August 2024 and 31 August 2023	<u>5,131</u>
Historic Cost	
At 31 August 2024 and 31 August 2023	<u>1,448</u>

Investment Properties are valued on the basis of market value as defined in the RICS Valuation and Appraisal Manual (7th Edition) every five years. The last valuations were carried out on 31 August 2022 by Charters-Reid Chartered Surveyors and Savills Chartered Surveyors. In the intervening years a review of Investment Properties is carried out annually and, where required, an appropriate impairment charge is made in the Statement of Financial Activities.

In the Trustee's opinion, the value disclosed in the Balance Sheet reflects its best estimate of the Fair Value of Investment Properties at 31 August 2024.

NOTES TO THE FINANCIAL STATEMENTS

11. INVESTMENTS

	2024	2023
	£'000	£'000
Market Value at 1 September	3,283	3,248
Investment Income	73	73
Net Realised Gains/(Losses) in the Year	46	(13)
Net Unrealised Gains on Revaluation	378	-
Investment Managers Costs Deducted from Investments	(30)	(25)
Market Value at 31 August	<u>3,750</u>	<u>3,283</u>
Analysis of Market Value of Investment by Type:		
Equities	2,674	2,349
Bonds	277	445
Property	-	237
Alternative Investments	233	190
Cash	566	62
Market Value at 31 August	<u>3,750</u>	<u>3,283</u>
Analysis of Market Value of Investments between those held within and outside the United Kingdom:		
Within the United Kingdom	2,718	1,832
Outside the United Kingdom	1,032	1,451
Market Value at 31 August	<u>3,750</u>	<u>3,283</u>
Analysis of Market Value by Fund:		
Unrestricted	3,409	2,979
Restricted	341	304
Market Value at 31 August	<u>3,750</u>	<u>3,283</u>
Historic Cost of Investments at 31 August	<u>3,029</u>	<u>2,931</u>

NOTES TO THE FINANCIAL STATEMENTS

12. DEBTORS

	2024 £'000	2023 £'000
Outstanding Fees	-	60
Other Debtors and Prepayments	49	55
	<u>49</u>	<u>115</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £'000	2023 £'000
Fees Received in Advance	-	279
Trade Creditors	246	236
Accruals and Deferred Income	134	159
Other Creditors	2	5
	<u>382</u>	<u>679</u>

14. CAPITAL COMMITMENTS

The Charity had capital commitments at 31 August 2024 of £349k (2023: £197k).

15. OPERATING LEASES

At 31 August 2024 the Charity had the following future minimum lease payments under non-cancellable operating leases which fall due as follows:

	School Office Equipment 2024 £'000	2023 £'000
Expiry date:		
Within one year	3	1
Between two and five years	6	3
	<u>9</u>	<u>4</u>

NOTES TO THE FINANCIAL STATEMENTS

16. ANALYSIS OF CHARITABLE FUNDS

a) Analysis of Unrestricted Fund Movements

	For the year ended 31 August 2024				At 31 August 2024 £'000
	At 1 September 2023 £'000	Income £'000	Expenditure £'000	Investments Gains £'000	
School	1,306	3,664	(3,327)	-	1,643
Investments	8,515	172	(137)	391	8,941
Total Charity	9,821	3,836	(3,464)	391	10,584

	For the year ended 31 August 2023				At 31 August 2023 £'000
	At 1 September 2022 £'000	Income £'000	Expenditure £'000	Investments Losses £'000	
School	1,358	2,972	(3,024)	-	1,306
Investments	8,437	169	(90)	(1)	8,515
Total Charity	9,795	3,141	(3,114)	(1)	9,821

NOTES TO THE FINANCIAL STATEMENTS

16. ANALYSIS OF CHARITABLE FUNDS (continued)

b) Analysis of Restricted Fund Movements

	For the year ended 31 August 2024				At 31 August 2024 £'000
	At 1 September 2023 £'000	Income £'000	Expenditure £'000	Investments Gains £'000	
Edward Witham Dawson Charity	401	9	(2)	33	441
Other Funds	66	7	(33)	-	40
Total Restricted Funds	467	16	(35)	33	481

	For the year ended 31 August 2023				At 31 August 2023 £'000
	At 1 September 2022 £'000	Income £'000	Expenditure £'000	Investments Losses £'000	
Edward Witham Dawson Charity	406	8	(1)	(12)	401
Other Funds	61	10	(5)	-	66
Total Restricted Funds	467	18	(6)	(12)	467

The Edward Witham Dawson Charity is a Linked Charity established by a Trust Deed dated 31 January 1925, amended by a Scheme dated the 10 April 2022. The Charity's principal objectives are to support the work of the School, to provide and facilitate educational facilities and opportunities for people with physical or mental disabilities and to provide grants for the benefit of people with physical or mental disabilities.

Other Funds include donations from parents for School and Pupil equipment.

ST JOHN'S CATHOLIC SCHOOL FOR THE DEAF
YEAR ENDED 31 AUGUST 2024

NOTES TO THE FINANCIAL STATEMENTS

17. NET ASSETS

	Total Charity					
	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£'000	£'000	£'000	£'000	£'000	£'000
Tangible Fixed Assets	1,124	-	1,124	792	-	792
Investment Properties	5,131	-	5,131	5,131	-	5,131
Fixed Asset Investments	3,409	341	3,750	2,979	304	3,283
Bank Balances	1,286	100	1,386	1,479	163	1,642
Other Net Current (Liabilities)/Assets	(366)	40	(326)	(560)	-	(560)
TOTAL NET ASSETS	10,584	481	11,065	9,821	467	10,288

NOTES TO THE FINANCIAL STATEMENTS (continued)

18. RELATED PARTY TRANSACTIONS

The Diocese of Leeds Trustee is also the Trustee of one other registered charity, the Leeds Diocesan Trust.

Directors of the Trustee who are members of the Clergy receive allowances and expenses for their work in active ministry from the Leeds Diocesan Trust. No payments were made to Lay Directors in either the current year or the prior year by the Leeds Diocesan Trust. No reimbursement of expenses was paid to the Directors of the Trustee by the Leeds Diocesan Trust in either the current year or prior year.

There is a tenancy agreement on an Investment Property with the Leeds Diocesan Trust. The Charity received a rental income of £7k (2023: £7k) in the year. This is considered to be an arm's length transaction on a commercial basis.