

SCHOOL STANDARDS AND FRAMEWORK ACT 1998

Account, prepared pursuant to Schedule 1, para 7(1) of the School Standards and Framework Act 1998, of the East Manchester Education Action Zone for the year ended 31 March 2004, together with the Comptroller and Auditor General's Certificate and Report thereon. (In continuation of House of Commons Paper No. 239 of 2003-2004)

Presented pursuant to School Standards and Framework Act 1998, Sch. 1, s 11, para 7(3)

East Manchester Education Action Zone Account 2003-2004

ORDERED BY THE HOUSE OF COMMONS TO BE PRINTED 18 MAY 2005

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Legal and Administrative Information

Trustees

| | |
|---------------------------------------|--------------------------------------------------------------------|
| Father Tim Hopkins* | St Brigid's/Corpus Christi Primary Schools (Chair of Action Forum) |
| Peter Henry* | AMEC (Deputy Chair) |
| Jeff Smith | LEA Representative |
| Janet Fitzgerald | St Clements Primary School |
| Kate Farrell | Non Teaching Union Representative |
| Mick Curtis (resigned 3 March 2004) | Teaching Union Representative |
| Claire Evans (appointed 3 March 2004) | Teaching Union Representative |
| John McNerney | St Peter's High School |
| Colin Brierley* | Wright Robinson Sports College |
| Roy Chow | St Barnabas/CE School of the Resurrection Primary School |
| Martin Cash | DfES |
| Barbara Forshaw | Medlock Valley |
| Andy Harland | Bank Meadow/Ancoats |
| Jack Carney | Manchester College of Arts and Technology |
| Mary Connery | Education Business Partnership |
| Neil Swannick* | Ashbury |
| Alma Smith | Ravensbury/St Willibrord's |
| Irene Baron | New Deal for Community Beacons Board Representative |

* These Trustees are members of Action Group 4, the monitoring, evaluation and finance sub committee of the Action Forum.

Secretary

Wendy Dudley

EAZ Office

187 Grey Mare Lane
Beswick
Manchester
M11 3NB

Auditors

Comptroller and Auditor General
National Audit Office
157-197 Buckingham Palace Road
London
SW1W 9SP

Bankers

HSBC
550 Ashton New Road
Clayton
Manchester
M11 4AX

Solicitors

Pannone and Partners
123 Deansgate
Manchester
M13 2BU

Report of the Trustees

The Trustees present their report and the audited financial statements for the period ended 31 March 2004.

Constitution and principal activities

The East Manchester Action Forum is a corporate body and exempt charity established on 1 December 1999 under the 1998 School Standards and Framework Act. The Forum does not have a share capital. This Act and its associated regulations are the primary governing documents of the Forum. The Action Forum nominates the Trustees.

The principal activity of the Forum is to improve standards within the schools that are part of its Education Action Zone (EAZ).

In accordance with the Act the Forum has adopted an 'Action Plan' approved by the Secretary of State for Education and Skills. The Action Plan specifies, amongst other things, the improvement of teaching and learning within the Zone's schools; the promotion of social inclusion and of curriculum enrichment within the Zone; the development of Parental and community involvement, the implementation of the 14-19 Pathfinder, ICT to underpin effective teaching and learning and to create home school links, and the efficient, effective and accountable management of the Zone's programmes.

Organisation and objectives

The sole activity of the Forum is the operation of East Manchester EAZ. The operational management structure of the EAZ consists of a Project Director, Operations Manager, three Teaching and Learning Consultants, ICT Strategy Manager, ICT and Special Projects Officer, e-Learning Manager, Information and Systems Manager, Technical Support Officer, Senior Project Officer, Home School Liaison Manager, Neighbourhood Schools Development Officer, Inclusion Strategy Manager, Office Manager and two Administrative Assistants. These posts constitute the EAZ Executive Team, which reports to the Forum. In addition there are eight field staff. The aim of the management structure is to involve Schools and Business Partners and encourage involvement in decision making at all levels.

The present Trustees of the EAZ are set out on page 2. All the Trustees served throughout the period with the exception of Mick Curtis and Donna Busuttill who have not yet been replaced. The Action Forum has one subcommittee to which it devolves many of its day-to-day management responsibilities. This subcommittee is Action Group 4 – Monitoring and Evaluation.

Developments, activities and achievements

The Forum is in its fourth period of operation. Since January 2000 it has recruited, trained and supported over 400 staff working in schools to raise attainment, improve attendance and widen opportunities for pupils. During the last 12 months of operation the Forum's programmes of activity have continued to make an impact on educational standards, inclusion, life long learning and ICT, and it is anticipated that this will be reflected in the 2004 summer examination results.

Ofsted has inspected several of the EAZ schools during 2003-2004 and all have received favourable reports with the EAZ's contribution mentioned positively in the reports. In September 2003 there was a reduction by a third in the number of pupils transferring at age 11 to schools outside of East Manchester. This reflects the changing perception of local parents about the schools in East Manchester. The EAZ is integrally linked to the regeneration of East Manchester, and is recognised as the key agent of delivery, in partnership with Manchester LEA, of its educational priorities.

There continues to be an improvement in the percentage of GCSE passes in the High Schools and the gap between the National average and that of the EAZ continues to close. School targets for 2004 indicate further improvements. The results at Key Stage 3 have improved and the gap is closing between the EAZ schools and the city wide and national averages. In English and Maths the rate of improvement has been higher than that of citywide and National averages. The results at Key Stage 2 have dropped slightly. However, the trend from 2000 is still upwards, and in English and Maths the achievement gap between the schools in the EAZ area and the National average has narrowed.

Primary School attendance in East Manchester has consistently improved since 2000. Improvements in attendance are steadily increasing, and parents, pupils, schools, and the Home School Liaison Service are working together to address the issues contributing to poor attendance. The gap between the EAZ and National figures is closing. High Schools are also improving levels of attendance through work with Parents/Carers, the local community and multi-agency joint working to support improvements.

The Teaching and Learning Consultants support schools through: team teaching; lesson observation; support in preparation of lessons; use of the interactive whiteboards; transition between primary and secondary school using 'Bridging Units'; accelerated learning techniques through the University of the First Age (UFA); supporting trainee and newly qualified teachers; pupil and school voice; and the Zone Directory of Lead Staff of primary teachers which allows them to share their best practice.

The EAZ held Easter and summer schools and has now set up an ICT Advanced Learning Centre. All EAZ schools have a one computer for four pupils. The Class Server project of on-line software teaches, marks and assesses pupil work. Microsoft's Innovative Teachers Scheme has provided training, resources, and equipment. Research has been done on the use of Tablet PCs. The EAZ trains pupils, teachers and non-teaching staff on Interactive Whiteboards and provides ICT technical advice, training and support; and support in assessment and school self-evaluation.

'Read Together Month' and the RESPECT project are aimed at encouraging young people to want to learn and attend school. The Mediation Project provides substantial training on both mediation and conflict resolution for schools and community volunteers. The Very Important Parents day at the Stadium was a successful event with over 700 parents and 200 agencies. The Pyramid Project and Neighbourhood Friend's volunteers work with disengaged young people in primary schools. Pupils use Beswick Library homework and study support after school, by class groups from schools and also by school refusers.

The Full Service District coordination of resources and support through the Educational Psychology Service, Ethnic Minority Achievement Service, Behaviour Support Service and Speech and Language Service has benefited pupils through providing mental health and counselling. The Key Stage 4 Complementary Education Project provides college placements for disaffected 14-16 year olds, and has extended its brief to pupils at Key Stage 3. 80% of the 60 pupils who attended the college placements went on to further education courses.

The 14-19 Pathfinder (with national recognition) has instigated: a highly vocational curriculum; electronic Individual Learning Plans linked to the pupil progress file; teaching and learning, and target setting; enterprise education; a schools cluster curriculum; increased Connexions Personal Advisor support; mapping of progression pathways; and a district partnership model.

Operating and financial review

The financial statements have been prepared in accordance with current statutory requirements and the Forum's governing documents.

Most of the EAZ's income is obtained from the Department for Education and Skills (DfES) in the form of recurrent grants the use of which is restricted to particular purposes. The grants received during 2003-2004 and the associated expenditure are shown as restricted funds in the Statement of Financial Activities. The EAZ also received other restricted grants from the DfES and other Government Agencies.

During 2003-2004 the EAZ received £6,900 of private sector cash contributions from Outward Bound.

Expenditure for the period was financed by grants from the DfES and other income and the surplus of incoming resources over resources expended for the 12 months was £25,000.

At 31 March 2004 the net book value of fixed assets was £Nil and movements in tangible fixed assets are shown in Note 13 to the financial statements. The assets have been used exclusively for providing education and associated support services to the pupils of the EAZ.

Fund review

The EAZ also held fund balances at the 31 March 2004 of £212,000 comprising £212,000 of restricted funds and £Nil unrestricted funds. The fund balances are adequate to fulfil the obligations of the EAZ and provide a balance against most unforeseen future events. To achieve the Action Plan objectives the EAZ remains dependent on the provision of grants from both the DfES and other government bodies.

Connected organisations

The EAZ is working closely with its partnership schools

| | |
|--------------------------------------------|------------------------------------------|
| Wright Robinson High School | St Willibrord's Primary School |
| St Peters High School | St Brigid's Primary School |
| Cedar Mount High School | St Clements Primary School |
| Medlock Valley High School | Ravensbury Primary School |
| Ashbury Meadow Primary School | St Barnabas Primary School |
| Corpus Christi with St Anne Primary School | CE School of Resurrection Primary School |
| Higher Openshaw Community School | Seymour Road Primary School |
| Varna Street Primary School | Ancoats Nursery |

to achieve the Forum's objectives

- the improvement of teaching and learning;
- the innovative use of ICT to transform teaching and learning and to underpin school improvement;
- the promotion of learning for all through inclusion, a coherent 14-19 strategy and parental and community involvement; and
- the efficient, effective and accountable management of its programmes.

AMEC (Peter Henry) and Fujitsu are business sponsors of the Forum. AMEC are supporting the Action Forum and the Forum Deputy in management support, advice and guidance.

The Forum has contracted with Manchester City Council to provide payroll services. The Forum has also contracted with Manchester Metropolitan University to monitor and evaluate the Zone.

Disabled persons

The policy of the Forum is to support the employment of disabled persons both in the recruitment and by retention of employees who become disabled whilst in the employment of the Forum, as well as generally through training and career development.

Post balance sheet events

No events have occurred since the balance sheet date that affect the financial statements.

Reserves policy

The Forum cannot build up restricted reserves of DfES grant, as the Department requires that this grant should be applied in the year in which it is received. Where the Forum has earned unrestricted income (e.g. bank interest), it is the Forum's policy to apply these reserves to its Advanced Learning Centre.

Risk management

In 2001 the Trustees carried out a detailed review of the charity's activities and produced a comprehensive strategic plan setting out the major opportunities available to the charity and the risks to which it is exposed.

The Trustees monitor progress against the strategic objectives set out in the plan at each quarterly meeting and a comprehensive review of the plan is carried out annually. As part of this process, the Trustees have implemented a risk management strategy that comprises

- an annual review of the risks which the charity may face;
- the establishment of systems and procedures to mitigate those risks identified in the plan; and
- the implementation of procedures designed to minimise any potential impact on the charity should any of those risks materialise.

Statement on Internal Control

a Maintenance of internal controls

As Trustees, we have responsibility for maintaining a sound system of internal control that supports the achievement of the Forum's policies, aims and objectives whilst safeguarding the public funds and assets for which we are responsible, in accordance with the responsibilities assigned to us in our Financial Memorandum and Government Accounting.

The system of internal control is designed to manage rather than eliminate the risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.

The system of internal control is based on an ongoing process designed to identify the principal risks to the achievement of Forum policies, aims and objectives, to evaluate the nature and extent of those risks and to manage them efficiently, effectively and economically.

b Review of controls

As Trustees, we also have responsibility for reviewing the effectiveness of the system of Internal control. In 2003-2004 the Forum has established the following processes

- identification of the Forum's objectives and key risks. The Forum compiled a Risk Register in June 2001, which was agreed by the Action Forum. This was due for review in August 2004;
- the establishment of systems and procedures to mitigate the risks identified in the plan.
- the implementation of procedures designed to minimise any potential impact on the charity should any of those risks materialise. The risk register has assessed the risk, and the response if risks materialise;
- procedures for monitoring progress against the strategic objectives set out in the plan at regular meetings. The Zone reviews income and expenditure on a quarterly basis in its returns to the DfES, and its management reports to Action Group 4 (responsible for Management, Monitoring and Evaluation and Finance). Action Group 4 also receives a complete report of action to be taken in response to any risks/comments identified in the Auditors' report. The Zone has also implemented quarterly progress review of projects against milestones;
- a comprehensive annual review of the plan, including a review of the risks that the Forum may face. The Zone is now in its final period however it still monitors and evaluates its work with reference to the Action Plan that was produced in March 2003. A full review of progress with regard to risk and full evaluation of the targets met by the projects will be completed for all five periods for the final set of accounts; and
- the allocation of risk ownership. The Risk Register makes an assessment of the action required if risk arises within the projects and who is responsible on behalf of the Action Forum to carry out that action.

The Forum aims to ensure the continuation of good practice achieved by the Zone by

- the separation of staff duties wherever possible;
- the appointment of the Transformation Planning Group to oversee the Zone's transformation;
- the appointment of a working party on Best Practice;
- improving the clarity of meeting papers, notes and minutes; and
- identifying opportunities for staff development and setting clear objectives through Professional Development Interviews.

Our review of the effectiveness of the system of internal control is informed by comments made by the external auditors in their management letter and other reports.

During the year, the Zone moved to a new accounting system. This, combined with pressures on Zone staff, resulted in error in the accounting records, which was not identified or rectified as quickly as it could have been. These control weaknesses were limited to the accounting records and did not result in any financial loss. We have subsequently strengthened our controls to minimise the risk of future error going undetected.

Statement of Trustees' responsibilities for the Financial Statements

Under Schedule 1 of the School Standards and Framework Act 1998, the Trustees are required to prepare financial statements for each financial period in the form and on the basis determined by the Secretary of State, with the approval of the Treasury. In preparing these financial statements, the Trustees have

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- followed applicable accounting standards; and
- prepared the financial statements on the going concern basis.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Forum and enable them to ensure that the financial statements comply with Accounts Direction given by the Secretary of State. They are also responsible for safeguarding the assets of the Forum and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees have a responsibility to ensure that the Forum's accounting records and system of internal financial control for the relevant financial period comply with the obligations placed on the Forum by the Secretary of State for Education and Skills.

Auditors

The auditor, the Comptroller and Auditor General, is appointed under the terms of the 1998 School Standards and Framework Act.

Approval

The report of the Trustees was approved on 18 March 2005 and signed on its behalf by

Father Tim Hopkins
Chair

The Certificate and Report of the Comptroller and Auditor General to the Houses of Parliament

I certify that I have audited the financial statements on pages 12 to 26 under the School Standards and Framework Act 1998. These financial statements have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and the accounting policies set out on pages 16 to 17.

Respective responsibilities of the Trustees

As described on page 9 the Trustees are responsible for the preparation of the financial statements and for ensuring the regularity of financial transactions. The Trustees are also responsible for the preparation of the Trustees' Annual Report. My responsibilities, as independent auditor, are established by statute and guided by the Auditing Practices Board and the auditing profession's ethical guidance.

I report my opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the School Standards and Framework Act 1998 and directions made thereunder by the Secretary of State for Education and Skills, whether in all material respects the expenditure and income have been applied to the purposes intended by Parliament and whether the financial transactions conform to the authorities which govern them. I also report if, in my opinion, the Trustees' Annual Report is not consistent with the financial statements, if the Forum has not kept proper accounting records, or if I have not received all the information and explanations I require for my audit.

I review whether the statement on pages 7 and 8 reflects the Forum's compliance with HM Treasury's guidance 'Corporate governance: statement on the system of internal control'. I report if it does not meet the requirements specified by the Treasury, or if the statement is misleading or inconsistent with other information I am aware of from my audit of the financial statements. I am not required to consider, nor have I considered whether the Forum's Statement on Internal Control covers all risks and controls. I am also not required to form an opinion on the effectiveness of the Zone's corporate governance procedures or its risk and control procedures.

Basis of audit opinion

I conducted my audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Zone's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by error, or by fraud or other irregularity and that, in all material respects, the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. In forming my opinion I have also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In my opinion

- the financial statements give a true and fair view of the state of affairs of the East Manchester Education Action Zone at 31 March 2004 and of its incoming resources, application of resources and cash flows for the year then ended and have been properly prepared in accordance with the School Standards and Framework Act 1998 and directions made thereunder by the Secretary of Education and Skills;
- in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

I have no observations to make on these financial statements.

John Bourn
Comptroller and Auditor General

23 March 2005

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Statement of Financial Activities for the period ended 31 March 2004

| | Notes | Unrestricted funds £000 | DfES £000 | Restricted funds Other £000 | Fixed assets £000 | Total 2003-2004 £000 | Total 2002-2003 £000 |
|-----------------------------------------------------------|-------|-------------------------------|--------------|-----------------------------------|----------------------|----------------------------|----------------------------|
| Incoming resources | | | | | | | |
| DfES grants receivable | 2,3 | 0 | 800 | 14 | 0 | 814 | 825 |
| Other government grants receivable | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| Private sector contributions | 5 | 0 | 0 | 731 | 0 | 731 | 971 |
| Public sector contributions | 5 | 0 | 0 | 1,638 | 0 | 1,638 | 2,134 |
| Other income | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| Amortisation transfer | | 0 | 0 | 0 | 0 | 0 | 0 |
| Total incoming resources | | 0 | 800 | 2,383 | 0 | 3,183 | 3,930 |
| Resources expended | | | | | | | |
| Costs of generating funds | 7 | 0 | 24 | 0 | 0 | 24 | 23 |
| Net incoming resources for charitable application | | 0 | 776 | 2,383 | 0 | 3,159 | 3,907 |
| Charitable expenditure | | | | | | | |
| <i>Costs in furtherance of charitable objectives</i> | | | | | | | |
| Provision of education | 7 | 0 | 0 | 0 | 0 | 0 | 0 |
| Education support costs | 7 | 0 | 600 | 2,293 | 0 | 2,893 | 3,602 |
| Grants payable | 7 | 0 | 0 | 0 | 0 | 0 | 0 |
| Management and administration | 7 | 0 | 176 | 57 | 8 | 241 | 232 |
| Total charitable expenditure | | 0 | 776 | 2,350 | 8 | 3,134 | 3,834 |
| Costs of termination of operations | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total resources expended | | 0 | 800 | 2,350 | 8 | 3,158 | 3,857 |
| Net incoming/(outgoing) resources before transfers | | 0 | 0 | 33 | (8) | 25 | 73 |
| Transfers between funds | | 0 | 0 | 0 | 0 | 0 | 0 |
| Net movement in funds | | 0 | 0 | 33 | (8) | 25 | 73 |
| Fund balances brought forward at 1 April 2003 | | 0 | 0 | 179 | 8 | 187 | 114 |
| Fund balances carried forward at 31 March 2004 | 18,19 | 0 | 0 | 212 | 0 | 212 | 187 |

The Statement of Financial Activities analyses all the capital and income resources and expenditure of the EAZ during the period and reconciles the movement in funds. There is no difference in the net movement of funds stated above and its historical equivalent.

Further analysis of the income and expenditure for the period is shown on page 13 and the overall financial position at the period end is summarised in the balance sheet on page 14.

The notes on pages 16 to 26 form part of these accounts.

Income and Expenditure Account for the period ended 31 March 2004

| | Notes | 2003-2004 £000 | 2002-2003 £000 |
|------------------------------------------|-------|-------------------|-------------------|
| Income | | | |
| DfES EAZ recurrent grant | 2 | 800 | 816 |
| DfES EAZ fixed asset grant | 2 | 0 | 0 |
| Other DfES grants | 3 | 14 | 9 |
| Other government grants | 4 | 0 | 0 |
| Private sector contributions | 5 | 731 | 971 |
| Public sector contributions | 5 | 1,638 | 2,134 |
| Other income | 6 | 0 | 0 |
| Amortisation/deferred income | | 0 | 0 |
| Total income | | 3,183 | 3,930 |
| Charitable expenditure | | | |
| DfES EAZ grant expenditure | 7 | 776 | 793 |
| Other DfES grant expenditure | 7 | 14 | 9 |
| Other government grant expenditure | 7 | 0 | 0 |
| Depreciation | 7 | 8 | 8 |
| Other expenditure | 7 | 2,336 | 3,024 |
| Total charitable expenditure | | 3,134 | 3,834 |
| Costs of generating funds | 7 | 24 | 23 |
| Costs of termination of operations | 9 | 0 | 0 |
| Total resources expended | | 3,158 | 3,857 |
| Excess of income over expenditure | | 25 | 73 |
| Net transfers to/from funds | | | |
| DfES EAZ fund | 18 | 0 | 0 |
| Other restricted funds | 18 | 25 | 73 |
| Unrestricted funds | 19 | 0 | 0 |
| Net movement in funds | | 25 | 73 |

The Income and Expenditure account is derived from the Statement of Financial Activities on page 12 which, together with the notes to the accounts on pages 16 to 26 provide full information on the movements during the period on all the funds of the Forum.

All items dealt with in arriving at the excess of income over expenditure for 2003-2004 relate to continuing operations.

The Forum has no recognised gains and losses other than those included in the above results and therefore no separate statement of total recognised gains and losses has been presented.

The notes on pages 16 to 26 form part of these accounts.

Balance Sheet as at 31 March 2004

| | Notes | 31 March 2004 £000 | 31 March 2003 £000 |
|---------------------------------------------------------|-------|--------------------------|--------------------------|
| Fixed assets | | | |
| Tangible assets | 13 | <u>0</u> | <u>8</u> |
| | | 0 | 8 |
| Current assets | | | |
| Debtors | 15 | 229 | 206 |
| Cash at bank and in hand | | 544 | 554 |
| | | <u>773</u> | <u>760</u> |
| Creditors: amounts falling due within one period | 16 | <u>561</u> | <u>581</u> |
| Net current assets | | 212 | 179 |
| Net assets | | 212 | 187 |
| Funds | | | |
| Restricted funds | 18 | 212 | 187 |
| Unrestricted funds | 19 | <u>0</u> | <u>0</u> |
| | | <u>212</u> | <u>187</u> |

The financial statements were approved by the Forum on 18 March 2005 and signed on its behalf by

Father Tim Hopkins
Chair of the Action Forum

Cash Flow Statement for the period ended 31 March 2004

| | Note | 2003-2004 £000 | 2002-2003 £000 |
|-------------------------------------------------------------|------|-------------------|-------------------|
| Operating activities | | | |
| <i>Receipts</i> | | | |
| Recurrent EAZ grant received from DfES | | 800 | 816 |
| Capital grant from DfES | | 0 | 0 |
| Other DfES grants | | 14 | 9 |
| Other government grants | | 0 | 0 |
| Private sector sponsorship | | 7 | 2 |
| Public sector sponsorship | | 1,278 | 1,947 |
| Other receipts | | 0 | 0 |
| | | <u>2,099</u> | <u>2,774</u> |
| <i>Payments</i> | | | |
| Staff costs | | 846 | 1,035 |
| Other cash payments | | 1,263 | 1,432 |
| | | <u>1,263</u> | <u>1,432</u> |
| Net cash (outflow)/in flow from operating activities | 24 | (10) | 307 |
| Returns on investments and servicing of finance | | | |
| Interest received | | 0 | 0 |
| Interest paid | | 0 | 0 |
| | | <u>0</u> | <u>0</u> |
| Capital expenditure | | | |
| Purchase of tangible fixed assets | | 0 | 0 |
| Receipts from sale of tangible fixed assets | | 0 | 0 |
| Transfer of tangible fixed assets to schools | | 0 | 0 |
| | | <u>0</u> | <u>0</u> |
| Financing | | | |
| Deferred grant received | | 0 | 0 |
| | | <u>0</u> | <u>0</u> |
| | | <u>0</u> | <u>0</u> |
| (Decrease)/increase in cash in the period | | (10) | 307 |

Notes to the Financial Statements 31 March 2004

1 Accounting policies

Format of accounts

The financial statements have been prepared in accordance with applicable Accounting Standards in the United Kingdom, the Statement of Recommended Practice (SORP 2000), 'Accounting and Reporting by Charities' published in October 2000 and the Charities Act 1993. A summary of the principal accounting policies, which have been applied consistently, is set out below.

Basis of accounting

The financial statements are prepared under the historic cost convention and in accordance with applicable accounting standards. The East Manchester Education Action Zone was established under the School Standards and Framework Act initially for three years then subsequently extended by the Secretary of State for a further two years. These financial statements have been prepared on a going concern basis.

Recognition of income

The annual EAZ grant from the DfES, which is intended to meet recurrent costs and, where specified, to purchase fixed assets, is credited direct to the income and expenditure account as restricted income. Sponsorship monies are credited direct to the income and expenditure account as restricted income.

Contributions in Kind

In accordance with the Accounts Direction provided by the Department for Education and Skills an income value is attributed to Contributions in Kind from business. These contributions are brought into the accounts at a reasonable estimate of their value to the Forum in the period in which they are receivable. As all gifts in Kind represent expenditure which the Forum would have had to incur a notional expenditure charge is recorded equal to the value of the Contribution in Kind to the Forum.

Grants receivable

Where other grants have been received these are credited to the income and expenditure account as restricted income.

Management and administration

Management and administration costs include expenditure on the administration of the charity and compliance with constitutional and statutory requirements, and an appropriate apportionment of indirect costs.

Allocation of cost between direct provision of education and other expenditure

In accordance with the charities SORP expenditure has been analysed between direct charitable and other expenditure. The only activity undertaken by the Forum is the operation of East Manchester Forum and indirect charitable expenditure reflects the costs of management, administration and fundraising necessary for the operation of the Forum. Items of expenditure which involve more than one cost category have been apportioned on a reasonable, justifiable and consistent basis for the cost category concerned, these include

Cost category

Staff costs

Basis of apportionment

Time spent

Tangible fixed assets

Tangible fixed assets, which cost more than £2,500, acquired since the Forum was established are included at cost.

Where tangible fixed assets have been acquired with the aid of grants, either from the government or from the private sector, they are included in the balance sheet at cost and depreciated over their expected useful economic life. Such fixed assets are shown within a restricted fund, as the undepreciated balance on that fund is not available to the Forum to spend.

Assets purchased for use by Zone schools are treated as owned directly by the school and are accordingly not recorded on the Zone balance sheet.

Depreciation

Depreciation is provided evenly on the cost of tangible fixed assets, to write them down to their estimated residual values over their expected useful lives. The expected useful economic life of the Fixed Assets is three years. The assets are not depreciated in the first month of ownership. After the first month of ownership the assets will be depreciated at the end of each financial year. The principal annual rates used for other assets are

| | | |
|---------------------------------|-----|--------------------------|
| Furniture and equipment | 33% | on a straight line basis |
| Computer equipment and software | 33% | on a straight line basis |

Leased assets

Rentals payable under operating leases are charged to the income and expenditure account as incurred.

Resources expended

Items are included as direct charitable expenditure where, in the view of the Forum, the activities relate to staff costs incurred when in direct contact with pupils.

Funds structure

Funds have been designated for restricted and unrestricted purposes. Funds carried forward will be applied to future programmes in accordance with the Action Plan.

Taxation

The Forum is an exempt charity and as such is exempt from Income and Corporation taxes under the provisions of the Income and Corporation Taxes Act 1988. The cost of Value Added Tax incurred by the Forum has been included in the Income and Expenditure Account.

Pensions

The East Manchester Education Action Zone makes contributions to the Greater Manchester Pension Fund on behalf of its employees who are members of the scheme administered by Tameside Borough Council (with two exceptions). The scheme is of the defined benefit type. The securities portfolio of the fund is managed by two external professional investment managers and the property portfolio is managed internally. Participation is by virtue of the Education Action Zone's status as an 'adopted body' to the fund. Two employees are members of the Teachers' Pension Scheme which is an unfunded multi-employee scheme.

The contribution rate is determined periodically by a qualified actuary, the next formal valuation for funding purposes for both the Greater Manchester Pension Fund and the Teachers' Pension Scheme is at 31 March 2004.

2 DfES EAZ grant

| | 2003-2004 £000 | 2002-2003 £000 |
|---------------------------------------------|---------------------------------|-------------------|
| DfES grant received in period | 800 | 816 |
| Carry over from previous period | 0 | 0 |
| <i>Less</i> | | |
| Amounts due from DfES | 0 | 0 |
| Amount used to purchase fixed assets | 0 | 0 |
| Total grant available to spend | 800 | 816 |
| Spent in the period | 800 | 816 |
| Underspent grant/[funded from general fund] | 0 | 0 |
| Maximum permitted carry over level | 66 | 74 |
| Excess grant to surrender | 0 | 0 |

3 Other DfES grants

| | 2003-2004 £000 | 2002-2003 £000 |
|------------------------------------|---------------------------------|-------------------|
| Gifted and Talented Summer Schools | 9 | 9 |
| Booster Easter School | 2 | 0 |
| Teacher Threshold grant | 3 | 0 |
| | 14 | 9 |

4 Other government grants

During the year the EAZ received no 'other government grants' (2003: nil).

5 Business contributions

| | Cash | In Kind | Total | Total |
|--------------------------------------------------------------------------|--------------|------------|---------------------|--------------|
| | £000 | £000 | 2003-2004 | 2002-2003 |
| | | | £000 | £000 |
| Private Sector contributions | | | | |
| ICT | 0 | 38 | 38 | 69 |
| Neighbourhood Friends | 0 | 0 | 0 | 25 |
| Manchester Outward Bound | 0 | 0 | 0 | 28 |
| East Manchester Partnership | 0 | 3 | 3 | 0 |
| Paul Sleem | 0 | 13 | 13 | 20 |
| Manchester City Pride - EBP | 0 | 667 | 667 | 681 |
| Enhancing Cultural Capital | 0 | 0 | 0 | 53 |
| Other | 7 | 3 | 10 | 95 |
| | <u>7</u> | <u>724</u> | <u>731</u> | <u>971</u> |
| Public sector contributions (including schools income) | | | | |
| NDC/SRB | 563 | 0 | 563 | 1,375 |
| Sport England Lottery Fund ¹ | 117 | 0 | 117 | 11 |
| ESF | 81 | 0 | 81 | 0 |
| New Opportunities Funding ² | 68 | 0 | 68 | 137 |
| Other ³ | 333 | 3 | 336 | 390 |
| National College for School Leadership - Network Learning Communities | 30 | 0 | 30 | 34 |
| Manchester City Pride - EBP | 0 | 236 | 236 | 187 |
| LEA ⁴ | 207 | 0 | 207 | 0 |
| | <u>1,406</u> | <u>963</u> | <u>2,369</u> | <u>3,105</u> |

1 This includes deferred income of £117,184 from 2002-2003.

2 This includes deferred income of £67,979 from 2002-2003.

3 This excludes deferred income of £12,751.

4 This includes deferred income of £57,402 from 2002-2003 and £144,437 of accrued income for 2003-2004, but excludes deferred income of £144,437.

6 Other income

| | 2003-2004 | 2002-2003 |
|---------------------|------------------|-----------|
| | £000 | £000 |
| Interest receivable | 0 | 0 |
| Sundry income | 0 | 0 |
| | <u>0</u> | <u>0</u> |

7 Total resources expended

| | Staff Depreciation | | Other | Total | Total |
|------------------------------------|--------------------|----------|--------------|---------------------|--------------|
| | £000 | £000 | £000 | 2003-2004 | 2002-2003 |
| | | | | £000 | £000 |
| Direct provision of education | 0 | 0 | 0 | 0 | 0 |
| Education support costs | 670 | 0 | 2,223 | 2,893 | 3,602 |
| Grants payable* | 0 | 0 | 0 | 0 | 0 |
| Management and administration | 176 | 8 | 57 | 241 | 232 |
| Costs of generating funds | 0 | 0 | 24 | 24 | 23 |
| Costs of termination of operations | 0 | 0 | 0 | 0 | 0 |
| | <u>846</u> | <u>8</u> | <u>2,304</u> | <u>3,158</u> | <u>3,857</u> |
| Of which | | | | | |
| DfES grant expenditure | 176 | 0 | 600 | 776 | 793 |
| Other DfES grant expenditure | 0 | 0 | 14 | 14 | 9 |
| Other government grant expenditure | 0 | 0 | 0 | 0 | 0 |
| Depreciation | 0 | 8 | 0 | 8 | 8 |
| Other expenditure | 670 | 0 | 1,666 | 2,336 | 3,024 |
| Costs of generating funds | 0 | 0 | 24 | 24 | 23 |
| Costs of termination of operations | 0 | 0 | 0 | 0 | 0 |
| | <u>846</u> | <u>8</u> | <u>2,304</u> | <u>3,158</u> | <u>3,857</u> |

* In 2003-2004 the Zone did not pay any grants to schools.

8 General expenditure

Included in expenditure in the income & expenditure accounts and in other costs above are

| | 2003-2004 | 2002-2003 |
|-----------------------------------|---------------------|--------------|
| | £000 | £000 |
| Educational supplies and services | 2,223 | 2,714 |
| Occupancy costs | 19 | 19 |
| Supplies and services | 30 | 52 |
| Operating lease rentals | 2 | 2 |
| Auditor's remuneration | 6 | 4 |
| Trustees' expenses | 0 | 0 |
| Ex-gratia payments | 0 | 0 |
| Miscellaneous | 24 | 23 |
| | <u>2,304</u> | <u>2,814</u> |

9 Costs of termination of operations

No operations were terminated by the Zone during the year to 31 March 2004.

10 Staff costs

The average number of persons (including senior postholders) employed by the EAZ during the period expressed as full time equivalents was

| | 2003-2004 | 2002-2003 |
|---------------------------------|-----------|-----------|
| Management and administration | 5 | 5 |
| Executive team | 0 | 9 |
| Home School Liaison | 0 | 3 |
| Core Skills classroom assistant | 0 | 11 |
| Counsellors | 0 | 3 |
| ICT | 0 | 5 |
| Stepping Stones/Inclusion | 0 | 9 |
| Student pathways | 6 | 0 |
| Home school E-learning | 6 | 0 |
| Full service districts | 9 | 0 |
| Total employees | 26 | 45 |

| | 2003-2004 £000 | 2002-2003 £000 |
|------------------------------------------|-------------------|-------------------|
| Staff costs for the above persons | | |
| Wages and salaries | 726 | 900 |
| Social security costs | 60 | 62 |
| Other pension costs (see note 17) | 60 | 73 |
| Total staff costs | 846 | 1,035 |

One employee earned more than £50,000 during 2003-2004. The total emoluments of this employee were in the following range

| | 2003-2004 | 2002-2003 |
|-------------------|-----------|-----------|
| £50,001 - £60,000 | 0 | 0 |
| £60,000 - £70,000 | 1 | 1 |

During 2003-2004 there was one seconded member of staff from a school (2002-2003: 1). The total included within wages and salaries for this is £11,785 (2002-2003: £42,239).

11 Emoluments of Trustees

| | 2003-2004 £000 | 2002-2003 £000 |
|------------------------|-------------------|-------------------|
| Emoluments of Trustees | 0 | 0 |

The Trustees of the Forum did not receive any payment from the Forum other than the reimbursement of travel and subsistence expenses incurred in the course of their duties.

Travel and subsistence expenses reimbursed in the period to 31 March 2004 totalled £21.

Travel and subsistence expenses were paid to one Trustee during the period.

Interests in transactions

The following members of the Action Forum are employed by entities who have provided funds to East Manchester Education Zone during the year. However, the EAZ is unaware of any involvement of these individuals in the provision of these funds.

Jack Carney - MANCAT
 Mary Connery - Manchester City Pride
 Peter Henry - Business Sector Group

12 Trustees' and officers' insurance

In accordance with normal commercial practice the Forum has purchased insurance to protect governors and officers from claims arising from negligent acts, errors or omissions occurring whilst on Forum business. The insurance provides cover up to £1,000,000 on any one claim and the cost for 2003-2004 was £1,000 (2002-2003: £800).

The Forum also insures against any losses of money or goods resulting from fraud or dishonesty by Forum employees. The insurance provides cover up to £50,000 and the cost for 2003-2004 was £150 (2002-2003: £150).

13 Tangible fixed assets

| | Furniture and equipment £000 | Computer equipment and software £000 | Total 2003-2004 £000 | Total 2002-2003 £000 |
|------------------------------------------|------------------------------------|-----------------------------------------------|-------------------------------------|----------------------------|
| Cost acquired since incorporation | | | | |
| At 1 April 2003 | 0 | 36 | 36 | 36 |
| Capital expenditure | 0 | 0 | 0 | 0 |
| Disposals | 0 | 0 | 0 | 0 |
| At 31 March 2004 | 0 | 36 | 36 | 36 |
| Depreciation | | | | |
| At 1 April 2003 | 0 | 28 | 28 | 20 |
| Charged in period | 0 | 8 | 8 | 8 |
| Disposals | 0 | 0 | 0 | 0 |
| At 31 March 2004 | 0 | 36 | 36 | 28 |
| Net book value | | | | |
| At 31 March 2004 | 0 | 0 | 0 | 8 |

The net book value at 31 March 2004 represents fixed assets used for

| | Furniture and equipment £000 | Computer equipment and software £000 | Total 2003-2004 £000 | Total 2002-2003 £000 |
|-------------------------------|------------------------------------|-----------------------------------------------|-------------------------------------|----------------------------|
| Charitable purposes | | | | |
| Educational provision | 0 | 0 | 0 | 0 |
| Support services | 0 | 0 | 0 | 8 |
| Other purposes | | | | |
| Management and administration | 0 | 0 | 0 | 0 |
| Fundraising | 0 | 0 | 0 | 0 |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>8</u> |

Source of funding for assets acquired

| | Total 2003-2004 £000 | Total 2002-2003 £000 |
|------------------------------------|-------------------------------------|----------------------------|
| DfES EAZ Grant | 0 | 8 |
| Other DfES Grants | 0 | 0 |
| Other Government Grants | 0 | 0 |
| Private Sector Capital Sponsorship | 0 | 0 |
| | <u>0</u> | <u>8</u> |

14 Stocks

There were no stocks at 31 March 2004 (2003: nil).

15 Debtors

| | 31 March 2004 £000 | 31 March 2003 £000 |
|-----------------------|-----------------------------------|--------------------------|
| Trade debtors | 82 | 191 |
| Prepayments | 147 | 15 |
| Sundry debtors | 0 | 0 |
| Amounts due from DfES | 0 | 0 |
| | <u>229</u> | <u>206</u> |

Included within Prepayments is Accrued Income of £144,437 (2003: £nil).

16 Creditors: amounts falling due within one year

| | 31 March 2004 £000 | 31 March 2003 £000 |
|------------------------------|-----------------------------------|--------------------------|
| Trade creditors | 337 | 306 |
| Taxation and social security | 0 | 0 |
| Sundry creditors | 0 | 0 |
| Amounts due to DfES | 0 | 0 |
| Accruals | 224 | 275 |
| | 561 | 581 |

Included within Accruals is Deferred Income of £157,188 (2003: £242,565).

17 Pensions and similar obligations

| | 2003-2004 £000 | 2002-2003 £000 |
|---------------------------------------|---------------------------|-------------------|
| Other pension costs comprise | | |
| Defined benefit scheme - regular cost | 60 | 71 |

The Zone's employees belong to the following pension schemes.

Greater Manchester Pension Fund for Tameside Metropolitan Borough Council

| Nature of scheme | Defined benefit |
|---------------------------------------|------------------------|
| Zone's contribution rate in 2003-2004 | 9.30% |
| Zone's contribution in 2003-2004 | £51,582 |
| Zone's contribution in future years | £30,025 |

Contributions are actuarially valued. The date of the last full actuarial valuation was 31 March 2004 at which date the scheme was 110% funded.

The Greater Manchester Pension Scheme is a multi-employer scheme. As such the Zone is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis.

Teachers' Pension Scheme (England and Wales)

| Nature of scheme | Defined benefit |
|---------------------------------------|------------------------|
| Zone's contribution rate in 2003-2004 | 13.50% |
| Zone's contribution in 2003-2004 | £8,254 |
| Zone's contribution in future years | £3,620 |

The Teachers' Pension Scheme is an unfunded multi-employer scheme. Contributions are based on valuations made by the Government Actuary. The date of the last full actuarial valuation was 31 March 2004.

18 Restricted funds

The incoming funds of the EAZ comprise the following balances of grants to be applied for specific purposes.

| | Balance at 1 April 2003 £000 | Incoming resources £000 | Expenditure gains, losses and transfers £000 | Balance at 31 March 2004 £000 | Total 31 March 2003 £000 |
|------------------------|---------------------------------------|-------------------------------|-------------------------------------------------------|--------------------------------------------------|-----------------------------------|
| DfES recurrent grant | 0 | 800 | (800) | 0 | 0 |
| DfES fixed asset grant | 8 | 0 | (8) | 0 | 8 |
| Amortisation transfer | 0 | 0 | 0 | 0 | 0 |
| Other | 179 | 2,383 | (2,350) | 212 | 179 |
| | <u>187</u> | <u>3,183</u> | <u>(3,158)</u> | <u>212</u> | <u>187</u> |

DfES EAZ recurrent grant must be used for the normal running costs of the EAZ including salaries and related costs, overheads, repairs and maintenance and insurance. The EAZ is allowed to carry forward up to 10% of the grant for programme expenditure and 2% of grant for administrative expenditure.

19 Unrestricted funds

| | 2003-2004 £000 | 2002-2003 £000 |
|-----------------------------------------|---------------------------|-------------------|
| Brought forward at 1 April 2003 | 0 | 0 |
| Excess of income over expenditure | 0 | 0 |
| Carried forward at 31 March 2004 | <u>0</u> | <u>0</u> |

20 Analysis of net assets between funds

Fund balances at 31 March 2004 are represented by

| | Unrestricted funds £000 | Restricted funds £000 | Total 2003-2004 £000 | Total 2002-2003 £000 |
|-----------------------|-------------------------------|-----------------------------|-------------------------------------|----------------------------|
| Tangible fixed assets | 0 | 0 | 0 | 8 |
| Current assets | 0 | 773 | 773 | 760 |
| Current liabilities | 0 | (561) | (561) | (581) |
| Deferred income | 0 | 0 | 0 | 0 |
| | <u>0</u> | <u>212</u> | <u>212</u> | <u>187</u> |

21 Capital commitments

There were no capital commitments as at 31 March 2004.

22 Lease commitments

The payments which the Forum is committed to make in the next period for operating leases

| | 2003-2004 | 2002-2003 |
|-------------------------|------------------|-----------|
| | £000 | £000 |
| Operating leases | | |
| Within one period | 1 | 0 |
| One to five periods | 0 | 2 |

23 Contingent liabilities

In the event, during the period of the Funding Agreement, of the sale or disposal by other means, of any asset for which a DfES grant was received, the Forum shall if it does not re-invest the proceeds, repay to the Secretary of State for Education and Skills the same proportion of the proceeds of the sale or disposal as equates with the proportion of the original cost met by the Secretary of State.

Upon termination of the Funding Agreement, whether as a result of the Secretary of State or the Forum serving notice, the Forum may repay to the Secretary of State sums determined by reference to

- the value at that time of the EAZ's assets held for the purpose of the Forum; and
- the extent to which expenditure incurred in providing those assets was met by payments by the Secretary of State under the Funding Agreement.

As at 31 March 2004 there were no contingent liabilities (£nil at 31 March 2003).

24 Reconciliation of net incoming resources to net cash (outflow)/inflow from operating activities

| | 31 March | 31 March |
|------------------------------------------------------------------------|-----------------|----------|
| | 2004 | 2003 |
| | £000 | £000 |
| Net incoming resources | 25 | 73 |
| Interest received | 0 | 0 |
| Depreciation | 8 | 8 |
| Deferred grant released to income | 0 | 0 |
| Profit/(loss) on disposal of fixed assets | 0 | 0 |
| Fixed assets transferred to schools on Zone closure date (if required) | 0 | 0 |
| (Increase)/decrease in stocks | 0 | 0 |
| (Increase)/decrease in debtors | (23) | (78) |
| (Decrease)/increase in creditors | (20) | 304 |
| Net cash (outflow)/inflow from operating activities | (10) | 307 |

Accounts Direction given by the Secretary of State for Education and Skills, with the approval of the Treasury, in accordance with the School Standards and Framework Act

- 1 The Education Action Zone shall prepare accounts for the financial year ended 31 March 2000 and subsequent financial years comprising
 - a a Trustees' Report;
 - b a statement of financial activity and an income and expenditure account;
 - c a balance sheet;
 - d a cash flow statement; and
 - e a statement of total recognised gains and losses,including such notes as may be necessary for the purposes referred to in the following paragraphs.
- 2 The accounts shall give a true and fair view of the income and expenditure and cash flows for the financial year, and the state of affairs as at the end of the financial year.
- 3 Subject to this requirement, the accounts shall be prepared in accordance with
 - a generally accepted accounting practice in the United Kingdom (UK GAAP), including the provisions of the Statement of Recommended Practice, Accounting by Charities. Forum shall not adopt Financial Reporting Standard, Small Entities;
 - b the disclosure and accounting requirements contained in 'The Fees and Charges Guide' (in particular those relating to the need for appropriate segmental information for services or forms of service provided) and in other guidance which the Treasury may issue from time to time in respect of accounts which are required to give a true and fair view;insofar as these are appropriate to East Manchester Education Action Zone and are in force for the financial year for which the statement of accounts is to be prepared.
- 4 The statement of financial activity, income and expenditure account and balance sheet shall be prepared under the historical cost convention. Assets and liabilities shall be included in the balance sheet at the following amounts
 - a fixed assets at cost (or valuation) less an appropriate provision for depreciation;
 - b fixed asset investments at market value;
 - c current assets (other than investments) at the lower of cost and net realisable value; and
 - d liabilities at their settlement value.
- 5 The value of contributions from business, both assets and services, should be brought into account at a reasonable estimate of their value to the Forum, i.e. they should be valued at what it would have cost the Forum to have purchased the required asset or service itself.
- 6 This direction shall be reproduced as an appendix to the accounts.

Signed by the authority of the Secretary of State for Education and Skills.

Barnaby Shaw
Head of Standards Division
Department for Education and Skills

26 February 2002

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