

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 Dingle Granby Toxteth Education Action Zone for the period ended 9 January 2005, together with the Comptroller and Auditor General's Certificate and Report thereon. (In continuation of House of Commons Paper No. 1193 of 2003-2004)

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

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# Dingle Granby Toxteth Education Action Zone Account 1 April 2004 to 9 January 2005

ORDERED BY THE HOUSE OF COMMONS TO BE PRINTED 27 JUNE 2005

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## Legal and Administrative Information

### Trustees and Action Forum Members

|                          |   |
|--------------------------|---|
| CLlr Gideon Ben Tovim*   | Forum Chair and Chair of Governors, Kingsley Primary School   |
| Mrs Patricia Deus*       | Vice Chair & Chair of Executive, Head teacher, St Hugh's Catholic Primary School<br>[moved to a new headship in May 2004 and resigned from the Forum] |
| Mrs Colette Denby        | Head teacher, St Hugh's Catholic Primary School [from September 2004]   |
| Mrs Irene Drummond*      | Head teacher, Chatham Place Nursery School  |
| Mrs Anne Bass*           | Head teacher, Level 3   |
| Mr Steve McGrath         | Director, Dingle Opportunities Ltd  |
| Mrs Rita Bibby*          | Head teacher, St Finbar's Catholic Primary School   |
| Ms Ann Melville*         | Assistant Executive Director, Liverpool Education and Lifelong Learning Service   |
| Ms Maureen Mellor*       | Assistant Principal, Liverpool Community College,<br>representing Granby Toxteth Partnership  |
| Mr John Murphy*          | EAZ Director  |
| Mrs Margaret Cunningham* | Head teacher, Pleasant St. Primary School   |
| Mr Jim Craig             | Head teacher, St Margaret of Antioch CE Primary School  |
| Mrs Robina Crowe*        | Head teacher, Smithdown Primary School  |
| Mrs Jose Coleman*        | Head teacher, Windsor Community Primary School  |
| Mrs Val Healy            | Head teacher, Princes School  |
| Ms Edna Hunter           | Head teacher, Abercromby Nursery School   |
| Ms Gloria Hyatt*         | Head teacher, Elimu Academy [resigned in August 2004]   |
| Mr Terry Kirwan          | Head teacher, St Patrick's Catholic Primary School  |
| Mrs Janice Shields       | Head teacher, St Anne's Catholic Primary School   |
| Miss Mary Walsh          | Head teacher, Our Lady of Mount Carmel Catholic Primary School<br>[retired in August 2004]  |
| Mr Joe Welsh             | Head teacher, Our Lady of Mount Carmel Catholic Primary School<br>[from September 2004]   |
| Mrs Pam Monks            | HR Director, Marriott Hotels North West   |
| Mr Gerard Murden         | Managing Director, Include Neighbourhood Regeneration Ltd.  |
| Mr Gary Mason*           | Head teacher, Matthew Arnold Primary School   |
| Miss Jacquie Fleetwood*  | Head teacher, St Cleopas CE Primary School  |
| Mr Larry Wilson*         | Deputy Head teacher, Shorefields Technology College   |
| Mr Dick Walker           | Schools Liaison Manager, Liverpool Community College  |
| Mr Stuart Hetherington   | Acting Head teacher, Beaufort Park Primary School   |

\* Indicates EAZ Executive Committee Member

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### Auditors General

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Fax: 0151 225 2370

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Tel: 0151 600 3000

# Report of the Trustees

The Trustees present their report and the audited financial statements for the period ended 9 January 2005.

## Constitution and principal activities

The Dingle Granby Toxteth Education Action Zone Forum is a corporate body and exempt charity established on 10 January 2000 under the 1998 School Standards and Framework Act. The Dingle Granby Toxteth Education Action Zone Forum does not have any share capital. This Act and its associated regulations are the primary governing documents of the Forum. All members of the Dingle Granby Toxteth Education Action Zone Forum are Trustees.

The principal activity of the Dingle Granby Toxteth Education Action Zone Forum is to improve standards within the schools that are part of the Education Action Zone.

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 sets targets, to raise significantly levels of achievement by maximising the progress of each child in the Education Action Zone.

## Future prospects

Under the 1998 School Standards and Framework Act the Education Action Zone was given a statutory life of no more than five years. As this period was completed on 9 January 2005 the Secretary of State for Education and Skills has passed an order closing the Zone with effect from this date.

## Going concern

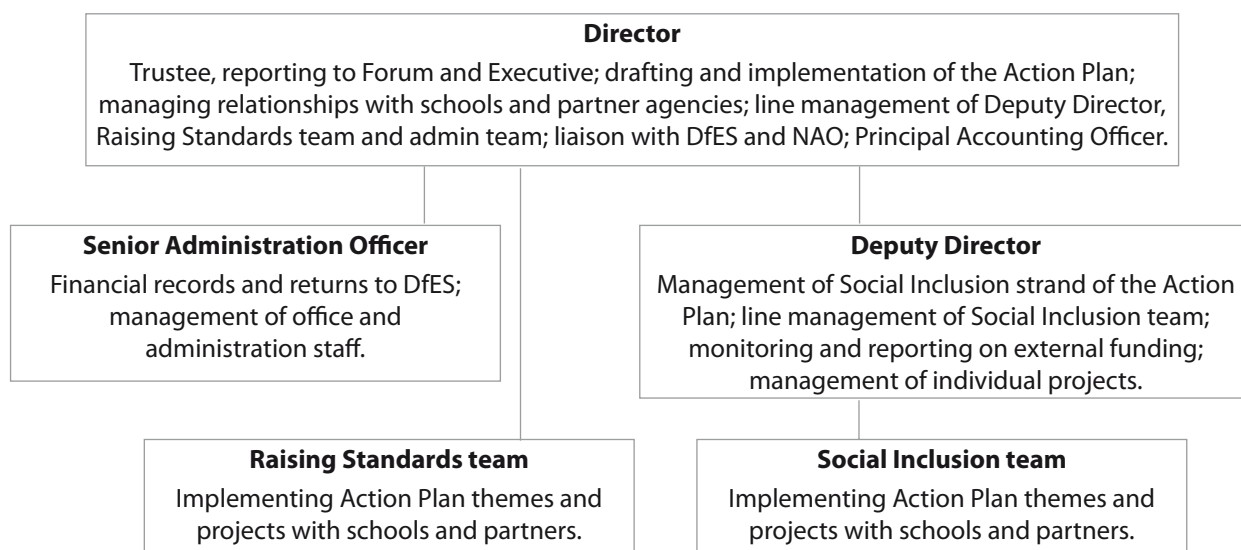
In view of the cessation of the Forum's activities on 9 January 2005 the Trustees no longer consider the preparation of the accounts on a going concern basis to be appropriate. Upon closure the Zone's assets and liabilities have been transferred to Zone schools at net book value. No adjustments have been necessary to the book values of assets held immediately prior to closure.

## Organisation and objectives

The sole activity of the Forum is the operation of the Dingle Granby Toxteth Education Action Zone.

The present Trustees of the Education Action Zone are set out on page 2. All the Trustees were appointed on 10 January 2000 and served through the period, save where there were changes in membership, caused by retirement or resignation of representatives, and reported in previous accounts. Changes in membership that took place during the 2004 are shown in the list of Trustees.

The operational management structure of Dingle Granby Toxteth Education Action Zone is as follows



## Developments, activities and achievements

The Dingle Granby Toxteth Education Action Zone became operational on 10 January 2000, following its statutory approval. Its three-year period of activity was extended until 9 January 2005 after successful review in June 2001.

The major achievements of the final period of operation must be considered the successful completion of programmes outlined in the Action Plan; completion of programmes supported by external funding, and delivery of those programmes to specification; support for the majority of staff, especially the Attendance Initiative team, in securing posts in other areas of education; and completion of a Transformation Action Plan which will see main priorities of the statutory EAZ continued through an Excellence in Cities EAZ, as part of Liverpool City Council, from January 2005.

In its final months of operation, the Education Action Zone Forum received £760,098 recurrent funding from the DfES. The Forum also raised £52,670 in cash or Kind from the private sector and has also received, or is due to receive, £124,557 from other sources of funding including European Social Fund [ESF]£78,156, and Children's Fund £24,580.

## Progress to date

### *Staffing*

2004-2005 was a period of change, with many staff moving to new posts in anticipation of the end of the life of the EAZ, or at the end of their contracts. On DfES advice, the Trustees had gone to tender for independent advice on employment law, retaining Brabners Chaffe Street to advise the Director and the Forum on matters relating to redundancy and transfer of undertakings as part of the Transformation to become an Excellence in Cities EAZ. Three staff were made redundant during this period, one exercising her right, under the rules of the Merseyside Pension Fund, to take early retirement at a capital cost to the Zone. Three staff transferred to Liverpool City Council to work for the new Excellence in Cities EAZ to begin in January 2005, in what was recognised, after protracted negotiation, as a Transfer of Undertakings under the terms of the Act. A further continuation of the secondment for the Attendance Initiative Manager, until 31 March 2005, was negotiated with the Pupil Attendance and Education Welfare Service of Liverpool LEA.

Six remaining members of the Attendance Team were successful in finding other posts in education or welfare work, after training and experience with the EAZ. One member of the team had been seconded for a long period as Traveller Support Officer for Liverpool LEA and was eventually interviewed and appointed to the permanent post. One joined a neighbouring LEA as Attendance Improvement Officer, one a Liverpool Sure Start scheme, and one was recruited to Kingsley Primary School as a Learning Mentor. In all, twenty-four people had been part of the Attendance Initiative team since September 2001. All had gone on to permanent posts in related fields.

Other staff leaving in July or August were the Literacy Consultant, who joined Knowsley LEA in the same capacity; the Counsellor who joined Wirral Child and Adolescent Mental Health team; the School Business Worker, who joined Liverpool Compact Education Business Partnership; and the Family Liaison Worker, who was made redundant but quickly found a post as Learning Mentor in Bolton. The post of the Family Learning Co-ordinator, due to end in August 2004, was continued on a month-by-month basis as a full-time secondment to Granby Sure Start. When Sure Start revised its plans the post was discontinued and the Co-ordinator made redundant from 8 November.

Both members of the Administration team left in August and September, the Senior Administrative Officer joining Matthew Arnold School in the same capacity. A temporary appointment was made to the junior administrative post and an arrangement made with Verinder Associates, EAZ accountants, for them to fulfil the Finance Officer functions of the Senior Administrative Officer post.

During the course of the autumn term most remaining staff were successful in gaining posts. The Deputy Director, who had been seconded part-time as Acting Headteacher of Kingsley Primary School, was appointed to the permanent headship from January 2005. The Numeracy Consultant was appointed to the post of Deputy Headteacher at Smithdown Primary School from January 2005. The Director, Senior Counsellor and Administration Assistant transferred to the new EAZ, after approval of the Transformation Action Plan and agreement from Liverpool City Council that it would be the Nominated Successor Body for the EAZ and that transfer of undertakings would apply. No post was found for the remaining member of staff in the new undertaking, and he was made redundant and paid in lieu of notice to the end of his contract. He will continue to offer support to one school as a self-employed consultant.

Retention payments were made, by agreement with DfES, to three staff whose presence was felt to be crucial to the successful completion of the project. These were the Director, [completion of closure process and final accounts]; the Deputy Director [completion of processes related to externally funded projects]; and the ICT Consultant [ICT grants and equipment to schools and advice on retention of records].

In all, in addition to former EAZ Teaching Assistants, eight former EAZ staff would be working for EAZ schools in January 2005, two as head teachers and two more in senior management positions, with a number of other staff working with schools for related organisations. This forms a substantial legacy from the EAZ.

At 31 December 2004 staffing in addition to the Director was as follows

| <b>Programme area</b> | <b>Staff</b>   |
|-----------------------|--|
| Social Inclusion      | Deputy Director [seconded three days per week as Acting Headteacher, Kingsley Primary School, from June 2004].<br>Manager, Attendance Initiative<br>[secondment from Pupil Attendance and Education Welfare Service, ELLS]<br>Administration Assistant<br>Senior School Counsellor |
| Raising Standards     | Numeracy Consultant<br>ICT Consultant  |

Service Level Agreements for Personnel and Legal Services and for Payroll and Pension Services were operated with Liverpool City Council. A Service Level Agreement for financial services operated with Verinder Associates Ltd, accountants.

## The action plan

The Action Plan for the final 21 months of the life of the Zone was approved by DfES in summer 2003. The Plan continued to support two main strands of activity, Social Inclusion and Raising Standards.

The Deputy Director managed the Social Inclusion strand. Five Attendance Team posts were funded by Children's Fund. The successful primary school counselling practice was maintained from core funding.

As part of Raising Standards strand, the School Business post was supported by European Social Fund through Objective 1 on Merseyside. The network of EAZ Co-ordinators in Zone schools, each paid a management point, was maintained until August 2004 in the majority of Primary schools.

## Key points in progress

Some main points of progress can be identified. Schools continued to make progress. Average results at KS2 SATs continued to improve in most schools. Two schools, which had been causes for concern in 2002 and improved in 2003, continued their substantial improvement in 2004. A third school received a great deal of support from both EAZ and LEA during the course of the year after the resignation of the headteacher. A number of EAZ staff spent intensive periods of time at the school in the summer and autumn terms 2004. 2004 KS2 results for that school, and general pupil progress, were a cause for concern.

GCSE percentages at 5 A\*-C at Shorefields Technology College rose only to 18% in 2004 but EAZ, LEA and DfES were content that the school continued to make progress. Significant landmarks were the completion of an academic year without building work, and the appointment of a new headteacher in September 2004, after the previous headteacher had been absent for long periods with illness.

The Zone continued its success with Summer School with another event for Gifted and Talented pupils. Primary and secondary pupils attended a two-week school held at Shorefields Technology College in July and August 2004, taking part in a varied programme of activities.

A key point in progress during 2004 was the completion of the 'Learning Communities' school improvement project with Alite Ltd. This was funded by the EAZ with contributions from the Associate Networked Learning Community and St. Malachy's Beacon School. Two strategy days for senior managers were held in January and September 2004; six-day 'lead learners' courses were held for teachers from each school, one in Emotional Intelligence and one in Accelerated Learning; and a joint INSET day for teachers from all schools was held in July 2004, with Alistair Smith, Director of Alite and a leading writer and speaker, leading the day. There were high levels of satisfaction with the programme and it has been regarded as a significant success. The training programme will be repeated in 2005.

During the course of the year the Zone concluded the 'Transformation' process that would see it become an Excellence in Cities EAZ from 2005. A Transformation Working Group was established to consider guidance from DfES and work with the Excellence in Liverpool Partnership. The Finance and Staffing Sub-Committee was enhanced to consider matters related to closure, and Transfer of Undertakings, and took independent advice on employment law from specialist solicitors. The groups combined in summer 2004 to bring the processes together and consider the structure of the new EAZ, based on a consultation exercise carried out by questionnaire with schools in January 2004. The inclusive model, involving all present EAZ schools and all schools in the Associate Networked Learning Community, was framed in a Transformation Action Plan sent to DfES in July 2004, after approval by the Excellence in Liverpool Partnership. The Plan was approved in December by DfES and its staffing implications were accepted by Liverpool City Council.

## Programme delivery

### Progress in 2004

- The School Counselling service continued to develop as mainstream provision, operating in almost all schools and with high levels of satisfaction from head teachers. Previous training and consultancy support on behaviour management was integrated with the 'Lead Learners in Emotional Intelligence' course involving staff from every Zone school;
- the Counselling Service continued on a more limited scale with the Senior Counsellor in place in autumn 2004. Talks were held with the Primary Care Trusts and the counselling charity The Place2Be about developing the service as part of the Excellence in Liverpool EAZ;
- successful Breakfast Clubs continued in almost all schools;
- pupils attending alternative education provision in the Zone achieved additional qualifications as the curriculum developed and broadened;
- a transition project for pupils likely to struggle with primary to secondary transfer was completed;
- a second successful conference, 'The World in One School', on the integration of refugee and asylum seeker children was organised for Liverpool schools as part of the EAZ commitment to the Liverpool Asylum Seeker And Refugee [LASAR] Development Partnership;
- resources developed by the EAZ, including 'Somali Journeys', and sample letters from schools to parents, translated into 37 languages and offered on CD and on the EAZ web site, continued to win national recognition;
- the 'Learning Communities' project was a success, with all teaching and non-teaching staff attending a joint in-service day in July and a cohort of more than sixty Lead Learners in place across the Learning Network;



- school/business links continued to develop until August 2004. The broad range of experiences offered to children in every school was complemented by a link with Chester Zoo, which saw almost every child in every school undertake a visit and curriculum project;
- the Primary Science Enhancement Programme with York University was successfully completed and gained very positive evaluations, with plans to continue the project as part of the learning Network in 2005;
- the Voices Project whole-school approach to choral work was concluded successfully at five primary schools. Schools also made good use of specific grants for arts activities linked to their own needs and curriculum;
- for the third year, the EAZ co-operated with Toxteth Educational Trust in the organisation of the Toxteth Achievement Awards, held at the Philharmonic Hall and funded from a Home Office grant and with sponsorship from local companies and organisations;
- data analysis and interpretation linked to the development of a pupil tracking database, continued to be embedded in the majority of schools, with results feeding into the annual target-setting process;
- a successful Gifted and Talented Summer School was run at Shorefields Technology College;
- there was further development of Numeracy and Literacy support from consultants, working specifically on planning, training teachers and classroom assistants, developing resources and contributing to other strands of the Action Plan, such as Family Learning;
- there was further development of ICT in schools, with continued leading practice in control technology and digital video. The Zone web site was further developed, and a final programme of investment in hardware and software for each school was completed;
- the ICT and Literacy Consultants collaborated on a film project tied to Speaking and Listening with three schools, which was supported by professional help identified through Toxteth TV. A premiere held one evening in July attracted an audience of parents, pupils and teachers;
- there was an expansion of residential experience available for pupils across the Zone, with a third cross Zone residential held for year 5 pupils linked to year 7 pupils from Shorefields Technology College as part of a primary transition project;
- practice in Shorefields Technology College continued to develop, working to an Action Plan and with a designated Deputy Headteacher as contact; and
- close collaboration continued with the Sports Action Zone resulting in increased opportunities for pupils in schools. The 'Sporting Playgrounds' project was completed in seven schools. A successful partnership between the EAZ, the Sports Action Zone and Include Neighbourhood Regeneration Ltd saw work completed on Admiral Park, a formerly derelict site that was levelled, grassed and managed and brought back into school use, with a successful bid to the Football Foundation for provision of changing facilities, which will be completed by Easter 2005.

### Private sector support

The Zone again exceeded its target for support from private sector and charitable donations, recording £62,021 as the value of support in cash or Kind in returns to DfES which included £10,101 in Kind contributions from individuals. The Zone exceeded its five-year target figure of £1,250,000 in private sector support during the course of the final period.

## Partnership arrangements

Much of the Zone's activity during the year was the result of partnership and development and consolidation of a wide range of partnerships has again been a notable feature. The strong partnership with the Education and Lifelong Learning Service in Liverpool City Council was maintained, with joint action with Assigned Inspectors for Zone schools, and training support for Zone Consultants in Literacy, Numeracy and ICT. Joint project groups for three schools ended during this period, a sign of the progress those schools were felt to have made. The Zone also continued its lead on a Construction Curriculum Partnership with other EAZs and CITB, which concluded in August 2004.

The partnership with the Liverpool Sports Action Zone continued to develop. The Director continued as a board member of Include Neighbourhood Regeneration Ltd. Outcomes include continued co-operation between Include Ltd, the EAZ and the Sports Action Zone to improve playgrounds and playing fields in the area, the continued notion of the 'L8 Educational Village' encompassing Shorefields, Matthew Arnold Primary and a variety of new educational developments on a single campus, and much enhanced support for environmental education in schools. The Director resigned as chair of the board of Granby Sure Start in May 2004.

The Deputy Director continued her involvement in the Operational Delivery Group of the Liverpool Children's Fund, chairing the group meetings, until autumn 2004. Both she and the Director served on the board of the South Central Cluster, the regeneration partnership that covers much of the EAZ area and influences Objective 1 funding and Neighbourhood Renewal Fund.

The EAZ continued to act as the accountable body for the Liverpool Asylum Seeker And Refugee [LASAR] Development Partnership until the end of the Action 2 phase on 31 July 2004. The partnership with mbA Training Research, Central Liverpool Primary Care Trust and Liverpool City Council, offered support for refugee and asylum seeker families and was funded by the European Community's EQUAL fund.

## Monitoring, evaluation and review

A review of the progress of the Zone, commenting upon monitoring and evaluation arrangements, was completed and submitted to DfES with a revised Action Plan before 31 March 2003. This Plan set the agenda for the final 21 months of the life of the EAZ and was the product of widespread consultation. In addition, regular monitoring reports were presented throughout the year to the Zone's working groups and to the Forum.

## Operating and financial review

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

Most of the Education Action Zone's income for 2004 came from DfES but they also received grants from the DfES, the use of which is restricted to particular purposes in accordance with the aims of the Zone. The DfES grants received during 2004 and the associated expenditure are shown as restricted funds in the Statement of Financial Activities.

During 2003-2004 the Education Action Zone received, in total, donations from commercial sponsors and direct restricted DfES funding of £1,002,000.

Expenditure for the period was covered by grants from the DfES and Business Contribution Income and the excess of expenditure over income of resources was £55,000.

## Fund review

When the EAZ ceased to operate on 9 January 2005 its fund balances were nil. Fund balances existing prior to this date were utilised in fulfilment of the Zones objectives. Immediately prior to cessation £86,000 was transferred to Liverpool City Council which has been nominated as successor body committed to overseeing any outstanding matters. To achieve its Action Plan objectives the EAZ remained dependent on the provision of grants from both the DfES and commercial sponsors.

## Connected organisations

The Education Action Zone is working closely with its partnership schools, agencies and Liverpool Education Authority to achieve the Forum's objectives.

| <b>Secondary school</b> | <b>Postcode</b> | <b>DFES Number</b> |
|-------------------------|-----------------|--------------------|
|-------------------------|-----------------|--------------------|

|             |        |      |
|-------------|--------|------|
| Shorefields | L8 9SG | 4419 |
|-------------|--------|------|

### **Primary schools**

|   |        |      |
|---|--------|------|
| Beaufort Park Primary School              | L8 6QB | 2224 |
| Kingsley JMI                              | L8 2TU | 2229 |
| Matthew Arnold JMI                        | L8 9UB | 2098 |
| Our Lady of Mount Carmel Catholic Primary | L8 8BQ | 3526 |
| Pleasant Street JMI                       | L3 5TS | 2123 |
| Smithdown JMI                             | L7 6LJ | 2033 |
| St Anne's Catholic Primary                | L7 3HJ | 3644 |
| St Cleopas CE JMI                         | L8 4RP | 3001 |
| St Finbar's Catholic Primary              | L8 9RY | 3527 |
| St Hugh's Catholic Primary                | L7 6HE | 3558 |
| St Margaret of Antioch CE Primary         | L8 1TR | 3321 |
| St Patrick's Catholic Primary             | L8 5UX | 3582 |
| St Silas CE Primary                       | L8 3TR | 3011 |
| Windsor Community Primary School          | L8 8JE | 2166 |

### **Special school**

|         |        |      |
|---------|--------|------|
| Princes | L8 1YQ | 7063 |
|---------|--------|------|

### **Nursery schools**

|               |        |      |
|---------------|--------|------|
| Abercromby    | L8 7QA | 1006 |
| Chatham Place | L7 3HD | 1001 |

### **Other establishments**

|                             |        |
|-----------------------------|--------|
| Toxteth Pupil Referral Unit | L8 1TH |
| Elimu Academy               | L8 0UT |
| Level 3                     | L8 8AN |

The Forum has a service level agreement with Liverpool City Council to provide some legal, payroll and personnel services and had a service level agreement with Verinder Associates during 2004-2005 to provide accounting support.

## Disabled persons

In line with good practice, the policy of the Forum is to support the employment of disabled persons both in the recruitment and by retention of employees who became 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 effect the financial statements.

The Zone ceased all activities at the end of statutory life on 9 January 2005, some staff transferring into the Excellence in Cities EAZ. Expenditure for the period ended 9 January 2005 includes redundancy costs of £6,294, retention costs of £18,865 and early retirement benefit costs of £15,137 due to redundancy relating to four members of staff.

## 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 the social inclusion and raising standards costs.

## Risk management

In 2001 the Trustees carried out a detailed review of the charity's activities and produced a comprehensive risk management map to help identify the risks to which the charity is exposed. This map was reviewed during the course of 2003-2004 and the revised map was approved by the Forum at its meeting in March 2004. The map was further reviewed in November 2004.

The Trustees monitor progress against the strategic objectives set out in the plan at regular intervals. As part of this process, the Trustees continue to implement a risk management strategy, which comprises

- 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.

This process has been in place for the period ended 9 January 2005 and up to the date of approval of the annual report and accounts and accords with Treasury guidance.

As the Forum ceased on 9 January 2005 the system of internal control reflected the requirement to identify, evaluate and mitigate the principal risks associated with closure, including

- loss of key staff;
- the need to ensure all receipts and payments costs were made prior to the date of closure; and
- to ensure all redundancy and retention costs and other costs specifically relating to the closure of the Zone have been identified and accounted for.

### b Review of controls

As Trustees, we also have responsibility for reviewing the effectiveness of the systems of internal control. The Forum has established the following processes

- identification of the Forum's objectives and key risks. The Forum is expected to have carried out a detailed review of its activities and produced a comprehensive strategic plan setting out the major opportunities available to it and the risks to which it is exposed;
- the establishment of systems and procedures to mitigate the risks identified in the plan. This should include systems to ensure compliance with specific regulations or procedures laid down by central government department;
- the implementation of procedures designed to minimise any potential impact on the charity should any of those risks materialise;
- procedures for monitoring progress against the strategic objectives set out in the plan at regular meetings (e.g. quarterly);
- a comprehensive review of the plan, including a review of the risks which the Forum may face; and
- the allocation of risk ownership, including the role of the Forum, sub-committees and Project Director.

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.

## 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 basis that the Forum's activities were ceasing.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Forum and enable them to ensure that the financial statements comply with the Accounts Direction given by the Secretary of State for Education and Skills. 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 November 2004 and signed on its behalf by

*Cllr Gideon Ben Tovim*  
Chair (On behalf of the Trustees)

17 June 2005

# 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 15 to 30 under the School Standards and Framework Act 1998. These financial statements have been prepared under the historical cost convention and the accounting policies set out on pages 19 and 20.

## Respective responsibilities of the Trustees and Auditor

As described on page 12, 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 I have regard to the standards and guidance issued by the Auditing Practices Board and the ethical guidance applicable to the auditing profession.

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 page 11 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 of 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 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 Forum'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.

Following the passing of the Dingle Granby Toxteth Education Action Zone (Dissolution) Order 2005, the Zone ceased to exist with effect from 9 January 2005. Accordingly as explained in the Trustees' Report and note 1 to the accounts, the financial statements have been prepared on the basis that the Zone is no longer a going concern. My opinion is not qualified in this respect.

## Opinion

In my opinion

- the financial statements give a true and fair view of the state of affairs of the Dingle Granby Toxteth EAZ at 9 January 2005 and of its incoming resources and application of resources and cash flows in the period 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 State for Education and Skills; and
- 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

22 June 2005

National Audit Office  
157-197 Buckingham Palace Road  
Victoria  
London SW1W 9SP



## Statement of Financial Activities for the period ended 9 January 2005

|   | Notes | Unrestricted<br>funds | DfES        | Restricted funds<br>Other | Fixed<br>assets | <b>Total<br/>Period<br/>ended<br/>9 January<br/>2005<br/>£000</b> | Total<br>Year ended<br>31 March<br>2004<br>£000 |
|---|-------|-----------------------|-------------|---------------------------|-----------------|---|---|
|   |       | £000                  | £000        | £000                      | £000            | £000  | £000  |
| <b>Incoming resources</b>                                     |       |                       |             |                           |                 |   |   |
| <i>Donations and grant income</i>                             |       |                       |             |                           |                 |   |   |
| Grants receivable   | 2,3,4 | 0                     | 763         | 124                       | 0               | <b>887</b>  | 1,351   |
| Private sector contributions                                  | 5     | 0                     | 0           | 53                        | 0               | <b>53</b>   | 317   |
| Public sector contributions                                   | 5     | 0                     | 0           | 0                         | 0               | <b>0</b>  | 3   |
| Investment income   | 6     | 1                     | 0           | 0                         | 0               | <b>1</b>  | 0   |
| Other income  | 6     | 0                     | 0           | 61                        | 0               | <b>61</b>   | 30  |
| <b>Total incoming resources</b>                               |       | <b>1</b>              | <b>763</b>  | <b>238</b>                | <b>0</b>        | <b>1,002</b>  | <b>1,701</b>                                    |
| <b>Resources expended</b>                                     |       |                       |             |                           |                 |   |   |
| Costs of generating funds<br>(e.g. fundraising, publicity)    |       | 0                     | 0           | 0                         | 0               | <b>0</b>  | 0   |
| <b>Net incoming resources<br/>for charitable application</b>  |       | <b>1</b>              | <b>763</b>  | <b>238</b>                | <b>0</b>        | <b>1,002</b>  | <b>1,701</b>                                    |
| <b>Charitable expenditure</b>                                 |       |                       |             |                           |                 |   |   |
| <i>Costs in furtherance of charitable objectives</i>          |       |                       |             |                           |                 |   |   |
| Social inclusion  | 7     | 0                     | 144         | 69                        | 0               | <b>213</b>  | 467   |
| Raising standards   | 7     | 0                     | 447         | 98                        | 15              | <b>560</b>  | 872   |
| Gifted and talented summer schools                            | 7     | 0                     | 3           | 0                         | 0               | <b>3</b>  | 6   |
| Other grants  | 7     | 0                     | 6           | 79                        | 0               | <b>85</b>   | 161   |
| Management and administration                                 | 7     | 0                     | 153         | 0                         | 0               | <b>153</b>  | 193   |
| <b>Total charitable expenditure</b>                           |       | <b>0</b>              | <b>753</b>  | <b>246</b>                | <b>15</b>       | <b>1,014</b>  | <b>1,699</b>                                    |
| Cost of termination of operations                             | 9     | 0                     | 43          | 0                         | 0               | <b>43</b>   | 0   |
| <b>Total resources expended</b>                               |       | <b>0</b>              | <b>796</b>  | <b>246</b>                | <b>15</b>       | <b>1,057</b>  | <b>1,699</b>                                    |
| <b>Net incoming/(outgoing)<br/>resources before transfers</b> |       | <b>1</b>              | <b>(33)</b> | <b>(8)</b>                | <b>(15)</b>     | <b>(55)</b>   | <b>2</b>  |
| Transfers between funds                                       |       | (13)                  | 13          | 0                         | 0               | <b>0</b>  | 0   |
| <b>Net movement in funds</b>                                  |       | <b>(12)</b>           | <b>(20)</b> | <b>(8)</b>                | <b>(15)</b>     | <b>(55)</b>   | <b>2</b>  |
| Fund balances brought<br>forward at 1 April 2004              |       | 12                    | 20          | 8                         | 15              | <b>55</b>   | 53  |
| <b>Fund balances carried<br/>forward at 9 January 2005</b>    | 19,20 | <b>0</b>              | <b>0</b>    | <b>0</b>                  | <b>0</b>        | <b>0</b>  | <b>55</b>                                       |

The Statement of Financial Activities analyses all the capital and income resources and expenditures of the EAZ during the period and reconciles the movement in funds.

There is no difference between the net movement in funds stated above, and its historical cost equivalent.

Further analysis of the income and expenditure for the period is shown on page 16 and the overall financial position at the period end is summarised in the balance sheet on page 17.

All items dealt with in arriving at net movement in funds for 2004-2005 relate to discontinued operations.

*The notes on pages 19 to 30 form part of these accounts.*

## Income and Expenditure Account for the period ended 9 January 2005

|  | Notes | Period ended<br>9 January<br>2005<br>£000 | Year ended<br>31 March<br>2004<br>£000 |
|--|-------|---|--|
| <b>Income</b>                                      |       |   |  |
| DfES EAZ recurrent grant                           | 2     | 760                                       | 1,047                                  |
| Other DfES grants                                  | 3     | 3   | 16                                     |
| Other government grants                            | 4     | 124                                       | 288                                    |
| Private sector contributions                       | 5     | 53  | 317                                    |
| Public sector contributions                        | 5     | 0   | 3                                      |
| Other income and investment income                 | 6     | 62  | 30                                     |
| <b>Total income</b>                                |       | <b>1,002</b>                              | <b>1,701</b>                           |
| <b>Charitable expenditure</b>                      |       |   |  |
| DfES EAZ recurrent grant expenditure               | 7     | 750                                       | 1,074                                  |
| Other DfES grant expenditure                       | 7     | 3   | 6                                      |
| Other government grant expenditure                 | 7     | 173                                       | 280                                    |
| Depreciation                                       | 7     | 15  | 19                                     |
| Other expenditure                                  | 7     | 73  | 320                                    |
| <b>Total charitable expenditure</b>                |       | <b>1,014</b>                              | <b>1,699</b>                           |
| Costs of generating funds                          |       | 0   | 0                                      |
| Cost of termination of operations                  | 9     | 43  | 0                                      |
| <b>Total resources expended</b>                    |       | <b>1,057</b>                              | <b>1,699</b>                           |
| <b>Excess/(deficit) of income over expenditure</b> |       | <b>(55)</b>                               | <b>2</b>                               |
| <b>Net transfers to/from funds</b>                 |       |   |  |
| DfES EAZ fund                                      | 19    | (20)                                      | 13                                     |
| Other restricted funds                             | 19    | (23)                                      | (11)                                   |
| Unrestricted funds                                 | 20    | (12)                                      | 0                                      |
| <b>Net movement in funds</b>                       |       | <b>(55)</b>                               | <b>2</b>                               |

The income and expenditure account is derived from the Statement of Financial Activities on page 15 which, together with the notes to the accounts on pages 19 to 30 provide full information on the movements during the year on all funds of the Forum.

All items dealt with in arriving at the excess of income over expenditure for 2004-2005 relate to discontinued operations.

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

*The notes on pages 19 to 30 form part of these accounts.*

## Balance Sheet as at 9 January 2005

|   | Notes | <b>9 January<br/>2005<br/>£000</b> | 31 March<br>2004<br>£000 |
|---|-------|------------------------------------|--------------------------|
| <b>Fixed assets</b>                                   |       |                                    |                          |
| Tangible assets                                       | 13    | <u>0</u>                           | <u>15</u>                |
|   |       | <b>0</b>                           | <b>15</b>                |
| <b>Current assets</b>                                 |       |                                    |                          |
| Debtors   | 16    | <u>0</u>                           | <u>22</u>                |
| Cash at bank and in hand                              |       | <u>0</u>                           | <u>182</u>               |
|   |       | <b>0</b>                           | <b>204</b>               |
| <b>Creditors: amounts falling due within one year</b> | 17    | <u>0</u>                           | <u>164</u>               |
| <b>Net current assets</b>                             |       | <b>0</b>                           | <b>40</b>                |
| <b>Net assets</b>                                     |       | <b>0</b>                           | <b>55</b>                |
| <b>Funds</b>  |       |                                    |                          |
| Restricted funds                                      | 19    | <u>0</u>                           | <u>43</u>                |
| Unrestricted funds                                    | 20    | <u>0</u>                           | <u>12</u>                |
|   |       | <u><b>0</b></u>                    | <u><b>55</b></u>         |

The financial statements were approved by the Forum on 18 November 2004 and signed on its behalf by

*Cllr. Gideon Ben Tovim*  
Chairman

17 June 2005

*The notes on pages 19 to 30 form part of these accounts.*

## Cash Flow Statement for the period ended 9 January 2005

|  | Notes | Period ended<br>9 January<br>2005<br>£000 | Year ended<br>31 March<br>2004<br>£000 |
|--|-------|---|--|
| <b>Operating activities</b>                                |       |   |  |
| <i>Receipts</i>  |       |   |  |
| Recurrent EAZ grant received from DfES                     |       | 760                                       | 1,047                                  |
| Other DfES grants  |       | 3   | 16                                     |
| Receipts from central or local government                  |       | 122                                       | 345                                    |
| Private sector sponsorship                                 |       | 3   | 8                                      |
| Public sector sponsorship                                  |       | 0   | 3                                      |
| Other receipts   |       | 101                                       | 30                                     |
|  |       | <u>989</u>                                | <u>1,449</u>                           |
| <i>Payments</i>  |       |   |  |
| Staff costs  |       | 527                                       | 546                                    |
| Other cash payments  |       | 644                                       | 723                                    |
| <b>Net cash inflow/(outflow) from operating activities</b> | 25    | <u>(182)</u>                              | <u>180</u>                             |
| <b>Returns on investments and servicing of finance</b>     |       |   |  |
| Interest received  |       | 0   | 0                                      |
|  |       | <u>0</u>                                  | <u>0</u>                               |
| <b>Capital expenditure</b>                                 |       |   |  |
| Purchase of tangible fixed assets                          |       | 0   | 0                                      |
| <b>Financing</b>   |       |   |  |
| Deferred grant received                                    |       | 0   | 0                                      |
| <b>Increase/(decrease) in cash in the period</b>           | 26    | <u>(182)</u>                              | <u>180</u>                             |

*The notes on pages 19 to 30 form part of these accounts.*

# Notes to the Financial Statements

## 1 Accounting policies

### *Format of accounts*

The Zone has departed from the EAZ accounts template because the form adopted gives a more accurate picture of the activities of the EAZ.

However, the accounts are still compliant with the format as required by the Statement of Recommended Practice (SORP) 'Accounting by Charities' as set out in the Accounts Direction issued by the Secretary of State for Education and Skills. The particular accounting policies adopted by the Forum are outlined below.

### *Basis of accounting*

The Forum came to the end of its statutory five year life on 9 January 2005. The Trustees therefore consider it inappropriate to prepare the financial statements on a going concern basis and have reflected this in drawing up the accounts.

### *Recognition of income*

Income received for specific purposes, e.g. grants, are included in the income and expenditure account to the extent of the relevant expenditure incurred in the period. Income received for specific purposes but not matched to relevant expenditure during the period is shown as deferred income on the balance sheet. The annual Education Action Zone grant from the DfES, which is intended to meet recurrent costs, is credited direct to the income and expenditure account.

### *Contributions in Kind*

In accordance with the Accounts Direction provided by the Secretary of State for Education and Skills an income value is attributed to Contributions in Kind from businesses. These contributions are brought into the accounts at a reasonable estimate of their value to the Forum. 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.

### *Investment income and interest receivable*

Investment Income and interest receivable are included in the financial statements on an accruals basis and are stated inclusive of related tax credits.

### *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 Dingle Granby Toxteth Education Action Zone as indirect charitable expenditure reflects the cost of management, administration and fundraising necessary for the operation of the Education Action Zone. There are no items of expenditure which involve more than one cost category.

### *Tangible fixed assets*

Ownership of assets: The Zone retains the ownership of all assets purchased during the life of the Zone. These are accounted for using the historic cost convention and stocks at the lower of net current replacement cost and net realisable value.

Disposal of assets: At the end of the life of the Zone, the Forum intends to pass the ownership of assets to those schools located within the Zone. All disposals of tangible or intangible assets with a value in excess of £2,500 shall be detailed in the Action Plan and disposal shall be subject to the prior approval of the Secretary of State.

Capitalisation threshold: the Forum has adopted a capitalisation threshold of £2,500.

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 and depreciated over the expected useful economic life. The related grants are credited to a separate designated fund in the Statement of Financial Activities in the year when received and the fund is reduced over the useful economic life of the asset in line with its depreciation.

#### *Funds structure*

Funds have been designated for restricted and unrestricted purposes. Fund balances existing immediately prior to the Zone's closure were transferred to Liverpool City Council to meet outstanding liabilities as directed by the Secretary of State for Education and Skills.

#### *Depreciation*

Depreciation is provided on the cost of tangible fixed assets, to write them down to their estimated residual values over their estimated useful lives. The principal annual rates are as follows

|                                 |                                |
|---------------------------------|--------------------------------|
| Computer equipment and software | 36.36% per annum straight line |
|---------------------------------|--------------------------------|

Depreciation is charged annually in full in the year of acquisition and is not charged in the year of disposal.

#### *Grants receivable*

These are credited to the Income and Expenditure Account as restricted income when received.

#### *Grants payable*

Grant funding is only offered for one year as future grants are not certain.

#### *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*

Liverpool City Council on behalf of the Forum administers pensions for Education Action Zone employees. As such employees may join the Council's pension scheme. The Council participates in two pension schemes. Both schemes provide former employees with defined benefits based on final pensionable pay and length of service. Details of the two schemes are as follows

##### **a Teachers' pensions**

This is an unfunded scheme administered by the Department for Education and Skills (DfES). Liverpool City Council pays a contribution, based upon pensionable pay, to the Teachers' Pension Agency. The contribution rate is set by the DfES on the basis of a notional fund.

##### **b Other employees' pension**

The Council pays a contribution on behalf of Dingle Granby Toxteth Education Action Zone into the Merseyside Pension Fund. The contribution rate is determined periodically by a qualified actuary and under Pension Fund Regulations is set to meet 100% of the liabilities of the Fund.

The pensions costs charged to the Council's revenue accounts in respect of its current employees are equal to the contribution paid to the schemes for those employees.

#### *Leased assets*

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

**2 DfES EAZ grant**

|                                    | <b>Period ended<br/>9 January<br/>2005<br/>£000</b> | Year ended<br>31 March<br>2004<br>£000 |
|------------------------------------|---|--|
| DfES grant received in period      | <b>760</b>  | 1,047                                  |
| Carry over from previous period    | <b>10</b>   | 7                                      |
| Total grant available to spend     | <b>770</b>  | 1,054                                  |
| Spent in the period                | <b>796</b>  | 1,044                                  |
| Underspent grant                   | <b>0</b>  | 10                                     |
| Maximum permitted carry over level | <b>0</b>  | 89                                     |
| Excess grant to surrender          | <b>0</b>  | 0                                      |

The Trustees have not calculated a maximum permitted carry over level as the Zone is no longer a going concern.

**3 Other DfES grants**

|                      | <b>Period ended<br/>9 January<br/>2005<br/>£000</b> | Year ended<br>31 March<br>2004<br>£000 |
|----------------------|---|--|
| Gifted and talented  | <b>0</b>  | 9                                      |
| Teacher threshold    | <b>3</b>  | 5                                      |
| Easter schools grant | <b>0</b>  | 2                                      |
|                      | <b>3</b>  | 16                                     |

**4 Other government grants**

|                      | <b>Period ended<br/>9 January<br/>2005<br/>£000</b> | Year ended<br>31 March<br>2004<br>£000 |
|----------------------|---|--|
| European social fund | <b>78</b>   | 206                                    |
| NRF                  | <b>22</b>   | 0                                      |
| Children's fund      | <b>24</b>   | 75                                     |
| Basic skills         | <b>0</b>  | 7                                      |
|                      | <b>124</b>  | 288                                    |

**5 Business contributions**

|                                      | Cash     | In Kind   | Period ended<br>9 January<br>2005<br>Total<br>£000 | Year ended<br>31 March<br>2004<br>Total<br>£000 |
|--------------------------------------|----------|-----------|--|---|
|                                      | £000     | £000      | £000   | £000  |
| <b>Private sector contributions</b>  |          |           |  |   |
| Construction Industry Training Board | 3        | 0         | 3  | 1   |
| Liverpool Vision                     | 0        | 1         | 1  | 2   |
| Mersey Docks and Harbour Company     | 0        | 1         | 1  | 0   |
| Marriot Hotel Queens Square          | 0        | 6         | 6  | 2   |
| Fiddlers Ferry Power Station         | 0        | 4         | 4  | 0   |
| Northern Vision                      | 0        | 4         | 4  | 0   |
| Windsor School – Niki Morley Charity | 0        | 4         | 4  | 0   |
| Windsor School - Jarvis              | 0        | 11        | 11   | 0   |
| Extra Time – EFC Study Centre        | 0        | 5         | 5  | 8   |
| Institute of Public Policy Research  | 0        | 4         | 4  | 23  |
| Include Neighbourhood                | 0        | 1         | 1  | 23  |
| Cyril Taylor Trust                   | 0        | 1         | 1  | 0   |
| Arriva                               | 0        | 1         | 1  | 0   |
| Nike UK                              | 0        | 0         | 0  | 48  |
| Cruden                               | 0        | 0         | 0  | 2   |
| Odeon Cinema                         | 0        | 0         | 0  | 2   |
| Norwich Union                        | 0        | 0         | 0  | 1   |
| Liverpool Kung Fu School             | 0        | 0         | 0  | 2   |
| The Mersey Waterfront Partnership    | 0        | 0         | 0  | 1   |
| British Horse Racing Training Board  | 0        | 0         | 0  | 3   |
| Hedley Foundation                    | 0        | 0         | 0  | 3   |
| Pilkington Charitable Trust          | 0        | 0         | 0  | 2   |
| Ernest Cook Trust                    | 0        | 0         | 0  | 2   |
| Inner City Solutions                 | 0        | 0         | 0  | 1   |
| Venture Housing                      | 0        | 0         | 0  | 4   |
| Greens Heath and Fitness             | 0        | 0         | 0  | 1   |
| Carillion Limited                    | 0        | 0         | 0  | 1   |
| Charles Hayward Foundation           | 0        | 0         | 0  | 10  |
| Tudor Trust                          | 0        | 0         | 0  | 18  |
| Equitable Charitable Trust           | 0        | 0         | 0  | 10  |
| Hadfield Trust                       | 0        | 0         | 0  | 1   |
| Trinity Mirror                       | 0        | 0         | 0  | 12  |
| Chester Zoo                          | 0        | 0         | 0  | 24  |
| Mersey Mart                          | 0        | 0         | 0  | 1   |
| Barclaycard                          | 0        | 0         | 0  | 2   |
| Liverpool Community Football         | 0        | 0         | 0  | 58  |
| Jarvis                               | 0        | 0         | 0  | 31  |
| Bennies Bakery                       | 0        | 0         | 0  | 1   |
| Asda                                 | 0        | 0         | 0  | 7   |
| Mersey Travel                        | 0        | 0         | 0  | 2   |
| <b>Various other private sector</b>  |          |           |  |   |
| Business contributions               | 0        | 7         | 7  | 8   |
|                                      | <u>3</u> | <u>50</u> | <u>53</u>  | <u>317</u>                                      |



**5 Business contributions (continued)**

|  | Cash     | In Kind   | Period ended<br>9 January<br>2005<br>Total<br>£000 | Year ended<br>31 March<br>2004<br>Total<br>£000 |
|--|----------|-----------|--|---|
|  | £000     | £000      |  |   |
| <b>Public sector funding</b>                             |          |           |  |   |
| Greater Merseyside Education Business Links Organisation | 0        | 0         | 0  | 3   |
|  | <u>3</u> | <u>50</u> | <u>53</u>  | <u>320</u>                                      |

In addition there were private sector contributions in Kind from individuals totalling £10,101 during the period ended 9 January 2005 (£46,174 year ended 31 March 2004).

**6 Other income**

|  | Period ended<br>9 January<br>2005<br>£000 | Year ended<br>31 March<br>2004<br>£000 |
|--|---|--|
| Bank interest received                   | 1   | 0                                      |
| Sundry income                            | 29  | 0                                      |
| Income contributions from seconded staff | 32  | 30                                     |
|  | <u>62</u>                                 | <u>30</u>                              |

**7 Total resources expended**

|                                    | Staff      | Depreciation | Other      | Period ended<br>9 January<br>2005<br>Total<br>£000 | Year ended<br>31 March<br>2004<br>Total<br>£000 |
|------------------------------------|------------|--------------|------------|--|---|
|                                    | £000       | £000         | £000       |  |   |
| Social inclusion                   | 165        | 0            | 48         | 213  | 467   |
| Raising standards                  | 131        | 15           | 414        | 560  | 872   |
| Gifted and talented summer schools | 0          | 0            | 3          | 3  | 6   |
| Other grants                       | 12         | 0            | 73         | 85   | 161   |
| Management and administration      | 75         | 0            | 78         | 153  | 193   |
| Cost of generating funds           | 0          | 0            | 0          | 0  | 0   |
| Cost of termination of operations  | 41         | 0            | 2          | 43   | 0   |
|                                    | <u>424</u> | <u>15</u>    | <u>618</u> | <u>1,057</u>                                       | <u>1,699</u>                                    |
| <b>Of which</b>                    |            |              |            |  |   |
| DfES grant expenditure             | 383        | 0            | 367        | 750  | 1,074   |
| Other DfES grant expenditure       | 0          | 0            | 3          | 3  | 6   |
| Other government grant expenditure | 0          | 0            | 173        | 173  | 280   |
| Other expenditure                  | 0          | 0            | 73         | 73   | 320   |
| Depreciation                       | 0          | 15           | 0          | 15   | 19  |
| Cost of termination of operations  | 41         | 0            | 2          | 43   | 0   |
|                                    | <u>424</u> | <u>15</u>    | <u>618</u> | <u>1,057</u>                                       | <u>1,699</u>                                    |

Included in the above are grants paid to schools which are as follows

|                                     | Social<br>inclusion<br>£000 | Raising<br>standards<br>£000 | <b>Total</b><br><b>£000</b> |
|-------------------------------------|-----------------------------|------------------------------|-----------------------------|
| Abercromby Nursery                  | 0                           | 12                           | <b>12</b>                   |
| Beaufort Park Primary School        | 0                           | 15                           | <b>15</b>                   |
| Chatham Place Nursery               | 0                           | 13                           | <b>13</b>                   |
| Kingsley Community School           | 0                           | 15                           | <b>15</b>                   |
| Level 3                             | 16                          | 15                           | <b>31</b>                   |
| Matthew Arnold JMI                  | 0                           | 16                           | <b>16</b>                   |
| Our Lady of Mount Carmel            | 1                           | 14                           | <b>15</b>                   |
| Pleasant Street Primary School      | 1                           | 19                           | <b>20</b>                   |
| Princes Special School              | 0                           | 7                            | <b>7</b>                    |
| Smithdown Primary School            | 0                           | 20                           | <b>20</b>                   |
| St Annes Primary School             | 0                           | 22                           | <b>22</b>                   |
| St Cleopas CofE School              | 0                           | 17                           | <b>17</b>                   |
| St Finbar's Catholic Primary School | 0                           | 17                           | <b>17</b>                   |
| St Hugh's Primary School            | 0                           | 16                           | <b>16</b>                   |
| St Margaret of Antioch              | 0                           | 14                           | <b>14</b>                   |
| St Patricks Primary School          | 0                           | 16                           | <b>16</b>                   |
| St Silas CofE School                | 0                           | 17                           | <b>17</b>                   |
| Windsor Primary School              | 0                           | 17                           | <b>17</b>                   |
| Shorefields Technology College      | 0                           | 29                           | <b>29</b>                   |
|                                     | <u>18</u>                   | <u>311</u>                   | <u><b>329</b></u>           |

## 8 General expenditure

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

|                                | <b>Period ended</b><br><b>9 January</b><br><b>2005</b><br><b>£000</b> | Year ended<br>31 March<br>2004<br>£000 |
|--------------------------------|---|--|
| Charges under operating leases | <b>13</b>   | 17                                     |
| Education support costs        | <b>568</b>  | 985                                    |
| Stationery/printing            | <b>7</b>  | 15                                     |
| Marketing                      | <b>15</b>   | 8                                      |
| Furniture/equipment            | <b>0</b>  | 1                                      |
| Miscellaneous                  | <b>6</b>  | 3                                      |
| Auditors                       | <b>6</b>  | 6                                      |
| Telephone                      | <b>3</b>  | 8                                      |
|                                | <u><b>618</b></u>   | <u>1,043</u>                           |

## 9 Cost of termination of operations

|  | <b>Period ended<br/>9 January<br/>2005<br/>£000</b> | Year ended<br>31 March<br>2004<br>£000 |
|--|---|--|
| Staff costs arising from Zone closure  | 41  | 0                                      |
| Cost of post Zone services provided by nominated successor body                  | 2   | 0                                      |
| Amount transferred to nominated successor body to meet residual Zone liabilities | 86  | 0                                      |
|  | <u>129</u>  | <u>0</u>                               |

The cost of termination of operations in this note differs from that disclosed elsewhere in the accounts, due to the inclusion of the amounts transferred to the nominated successor body to meet the Zone's residual liabilities. As these residual liabilities relate to normal non-closure expenses they have not been disclosed as cost of termination of operations elsewhere in the accounts.

## 10 Staff costs

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

|                                  | <b>Period ended<br/>9 January<br/>2005</b> | Year ended<br>31 March<br>2004 |
|----------------------------------|--|--------------------------------|
| Management                       | 1  | 1                              |
| Administration                   | 1  | 2                              |
| Teachers                         | 3  | 4                              |
| Pupil support (inc Non-teaching) | 11   | 16                             |
| <b>Total employees</b>           | <u>16</u>                                  | <u>23</u>                      |

### Staff costs for the above persons

|                                    | <b>Period ended<br/>9 January<br/>2005<br/>£000</b> | Year ended<br>31 March<br>2004<br>£000 |
|------------------------------------|---|--|
| Wages and salaries                 | 320   | 544                                    |
| Social security costs              | 28  | 43                                     |
| Other pension costs (see note 18)  | 35  | 50                                     |
| Costs associated with Zone closure | 41  | 0                                      |
|                                    | <u>424</u>  | <u>637</u>                             |

Staff costs associated with Zone closure comprise redundancy costs of £6,294, retention costs of £18,865 and early retirement costs of £15,137.

One employee earned more than £50,000 during 2004-2005. The total emoluments of this employee were in the following range

|                   | <b>Period ended<br/>9 January<br/>2005</b> | Year ended<br>31 March<br>2004 |
|-------------------|--|--------------------------------|
| £50,001 - £60,000 | <b>1</b>                                   | 0                              |
| £60,001 - £70,000 | <b>0</b>                                   | 1                              |

During the period three staff members were outwardly seconded by the Zone. Their staff costs are included in the notes on the previous page and receipts from contributions towards their wages are included in Other income (see Note 6).

### 11 Emoluments of Trustees

|                        | <b>Period ended<br/>9 January<br/>2005<br/>£000</b> | Year ended<br>31 March<br>2004<br>£000 |
|------------------------|---|--|
| Emoluments of Trustees | <b>0</b>  | 0                                      |

The Trustees of the Forum did not receive any payment from the Forum.

#### *Interests in transactions*

None.

### 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 £25,000 on any one claim and the cost for the period ended 9 January 2005 was £755 (year ended 31 March 2004: £835).

### 13 Tangible fixed assets

|  | Furniture and<br>equipment<br>£000 | Computer<br>equipment<br>and software<br>£000 | <b>Period ended<br/>9 January<br/>2005<br/>Total<br/>£000</b> | Year ended<br>31 March<br>2004<br>Total<br>£000 |
|--|------------------------------------|---|---|---|
| <b>Cost acquired since incorporation</b> |                                    |   |   |   |
| At 1 April 2004                          | 0                                  | 157   | <b>157</b>  | 157   |
| Capital expenditure                      | 0                                  | 0   | <b>0</b>  | 0   |
| Disposals                                | 0                                  | 0   | <b>0</b>  | 0   |
| <b>At 9 January 2005</b>                 | <b>0</b>                           | <b>157</b>                                    | <b>157</b>  | <b>157</b>                                      |
| <b>Depreciation</b>                      |                                    |   |   |   |
| At 1 April 2004                          | 0                                  | 142   | <b>142</b>  | 123   |
| Charged in period                        | 0                                  | 15  | <b>15</b>   | 19  |
| Disposals                                | 0                                  | 0   | <b>0</b>  | 0   |
| <b>At 9 January 2005</b>                 | <b>0</b>                           | <b>157</b>                                    | <b>157</b>  | <b>142</b>                                      |
| <b>Net book value</b>                    |                                    |   |   |   |
| <b>At 9 January 2005</b>                 | <b>0</b>                           | <b>0</b>                                      | <b>0</b>  | <b>15</b>                                       |

The net book value at 9 January 2005 represents Fixed Assets used for

|  | Furniture and<br>equipment<br>£000 | Computer<br>equipment<br>and software<br>£000 | <b>Period ended<br/>9 January<br/>2005<br/>Total<br/>£000</b> | Year ended<br>31 March<br>2004<br>Total<br>£000 |
|--|------------------------------------|---|---|---|
| <b>Direct charitable purposes</b>  |                                    |   |   |   |
| Social inclusion   | 0                                  | 0   | 0   | 0   |
| Raising standards  | 0                                  | 0   | 0   | 15  |
| Management and administration  | 0                                  | 0   | 0   | 0   |
| <b>Other purposes</b>  |                                    |   |   |   |
| Fundraising  | 0                                  | 0   | 0   | 0   |
|  | <u>0</u>                           | <u>0</u>                                      | <u>0</u>  | <u>15</u>                                       |
| <b>Source of funding for assets acquired</b>                                   |                                    |   |   |   |
| DfES EAZ grant   |                                    |   | 0   | 15  |
| Other DfES grants  |                                    |   | 0   | 0   |
| Other government grants  |                                    |   | 0   | 0   |
| Private sector capital sponsorship   |                                    |   | 0   | 0   |
|  |                                    |   | <u>0</u>  | <u>15</u>                                       |
| <b>Net book value of fixed assets transferred to schools upon Zone closure</b> |                                    |   |   |   |
|  |                                    |   | 0   | 15  |

#### 14 Investments

The Zone held no investments at 9 January 2005 (or 31 March 2004).

#### 15 Stocks

There were no stocks of any significant value held at 9 January 2005 (31 March 2004: £Nil).

**16 Debtors**

|                | <b>Period ended<br/>9 January<br/>2005<br/>£000</b> | Year ended<br>31 March<br>2004<br>£000 |
|----------------|---|--|
| Prepayments    | 0   | 9                                      |
| Sundry debtors | 0   | 13                                     |
|                | <u>0</u>  | <u>22</u>                              |

**17 Creditors: amounts falling due within one year**

|                 | <b>Period ended<br/>9 January<br/>2005<br/>£000</b> | Year ended<br>31 March<br>2004<br>£000 |
|-----------------|---|--|
| Trade creditors | 0   | 19                                     |
| Other creditors | 0   | 99                                     |
| Accruals        | 0   | 46                                     |
|                 | <u>0</u>  | <u>164</u>                             |

**18 Pensions and similar obligations**

|  | <b>Period ended<br/>9 January<br/>2005<br/>£000</b> | Year ended<br>31 March<br>2004<br>£000 |
|--|---|--|
| <b>Other pension costs comprise</b>    |   |  |
| Defined benefit schemes – regular cost | <b>35</b>   | 50                                     |

Contributions to the Merseyside Pension Fund amounted to £25,154. The latest actuarial valuation was on 31 March 2004 and the preliminary indications are that the scheme is 80% funded. However, the Zone is unable to identify its share of the underlying assets and liabilities as it is a multi employer scheme. The employer's contribution rate for the Zone's payments to the Merseyside Pension Fund was 14% in the period ending 9 January 2005.

Contributions to the Teachers' Pension Scheme (England and Wales) amounted to £10,340 with a contribution rate of 13.5%. This is an unfunded multi-employer scheme administered by the Department for Education and Skills (DfES). The Council pays a contribution, based upon pensionable pay to Teacher's Pensions. Contributions are based on valuations made by the Government Actuary. The Actuary's last report was in March 2003 using data primarily from the period April 1996 to March 2001.

## 19 Restricted funds

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

|                        | Balance at<br>1 April<br>2004<br>£000 | Incoming<br>resources<br>£000 | Expenditure<br>gains, losses<br>and transfers<br>£000 | <b>Balance at<br/>9 January<br/>2005<br/>£000</b> | Total<br>31 March<br>2004<br>£000 |
|------------------------|---------------------------------------|-------------------------------|---|---|-----------------------------------|
| DfES recurrent grant   | 17                                    | 760                           | 777   | <b>0</b>  | 17                                |
| DfES fixed asset grant | 15                                    | 0                             | 15  | <b>0</b>  | 15                                |
| DfES other             | 3                                     | 3                             | 6   | <b>0</b>  | 3                                 |
| Other                  | 8                                     | 238                           | 246   | <b>0</b>  | 8                                 |
|                        | <u>43</u>                             | <u>1,001</u>                  | <u>1,044</u>  | <u><b>0</b></u>                                   | <u>43</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. Any additional carry forward is with the specific agreement of DfES.

## 20 Unrestricted funds

|  | <b>Period ended<br/>9 January<br/>2005<br/>£000</b> | Year ended<br>31 March<br>2004<br>£000 |
|--|---|--|
| Brought forward at 1 April 2004          | <b>12</b>   | 12                                     |
| Excess of income over expenditure        | <b>1</b>  | 0                                      |
| Transfer to restricted funds             | <b>(13)</b>   | 0                                      |
| <b>Carried forward at 9 January 2005</b> | <u><b>0</b></u>                                     | <u>12</u>                              |

## 21 Analysis of net assets between funds

Fund balances at 9 January 2005 are represented by

|                       | Unrestricted<br>funds<br>£000 | Restricted<br>funds<br>£000 | <b>Period<br/>ended<br/>9 January<br/>2005<br/>Total<br/>£000</b> | Year<br>ended<br>31 March<br>2004<br>Total<br>£000 |
|-----------------------|-------------------------------|-----------------------------|---|--|
| Tangible fixed assets | 0                             | 0                           | <b>0</b>  | 15   |
| Investments           | 0                             | 0                           | <b>0</b>  | 0  |
| Current assets        | 0                             | 0                           | <b>0</b>  | 204  |
| Current liabilities   | 0                             | 0                           | <b>0</b>  | (164)  |
|                       | <u>0</u>                      | <u>0</u>                    | <u><b>0</b></u>   | <u>55</u>  |

**22 Capital commitments**

|  | <b>Period ended<br/>9 January<br/>2005<br/>£000</b> | Year ended<br>31 March<br>2004<br>£000 |
|--|---|--|
| Contracted for, but not provided in the accounts | <b>0</b>  | 0                                      |
| Authorised by Trustees, but not yet contracted   | <b>0</b>  | 0                                      |

**23 Lease commitments**

|   | <b>Period ended<br/>9 January<br/>2005<br/>£000</b> | Year ended<br>31 March<br>2004<br>£000 |
|---|---|--|
| <b>Operating leases</b>   |   |  |
| The Forum is committed to make payments in the next year in relation to operating leases expiring |   |  |
| Within one year   | <b>0</b>  | 13                                     |
| Within two to five years  | <b>0</b>  | 0                                      |

**24 Contingent liabilities**

As at 9 January 2005 there were no contingent liabilities (at 31 March 2004 contingent liabilities in respect of the Zone Closure estimated at £13,365 redundancy costs and £15,500 retention costs).

**25 Reconciliation of net incoming resources to net cash inflow from operating activities**

|  | <b>Period ended<br/>9 January<br/>2005<br/>£000</b> | Year ended<br>31 March<br>2004<br>£000 |
|--|---|--|
| Net incoming/(outgoing) resources                          | <b>(55)</b>   | 2                                      |
| Depreciation   | <b>15</b>   | 19                                     |
| Decrease/(increase) in debtors                             | <b>22</b>   | 44                                     |
| Increase/(decrease) in creditors                           | <b>(164)</b>  | 115                                    |
| <b>Net cash inflow/(outflow) from operating activities</b> | <b>(182)</b>  | 180                                    |

**26 Reconciliation of movement in cash in period**

|                          | At 31 March<br>2004<br>£000 | Movement | <b>At 9 January<br/>2005<br/>£000</b> |
|--------------------------|-----------------------------|----------|---------------------------------------|
| Cash at bank and in hand | 182                         | (182)    | <b>0</b>                              |



## 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. Forums 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 Dingle Granby Toxteth 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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