

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 Plymouth Education Action Zone for the period ended 31 December 2003, together with the Comptroller and Auditor General's Certificate and Report thereon. (In continuation of House of Commons Paper No. 165 of 2003-2004)

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

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# Plymouth Education Action Zone Account 1 April 2003 to 31 December 2003

ORDERED BY THE HOUSE OF COMMONS TO BE PRINTED 19 JULY 2005

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## Legal and Administrative Information

### Trustees and Executive Committee

Mr Ray Aplin	Resigned July 2003
Mrs Valerie Armitage	
Miss Lorna Atkins	
Mr Keith Ballance	Also member of Executive Committee
Mr Steve Boatright	
Miss Debbie Carnell	
Mrs Maggie Carter	Appointed July 2003. Also member of Executive Committee
Mrs Maureen Cast	
Mr Ian Clark	
Dr Hilary Emery	
Mrs Pamela Greenwood	Also member of Executive Committee
Mr Jack Griffiths	Also member of Executive Committee - Chair
Cllr Janice Harden	Resigned May 2003
Mr Alan Hart	
Mrs Jenny Hart	
Mrs Chris Holland	Also member of Executive Committee
Mr Stephen Howard	
Chief Supt John Isaac	
Mrs Marcelle Jeffery	
Mr Barry Jones	
Mr Brian Jones	Appointed September 2003
Miss Valena Jones	Also member of Executive Committee
Mrs Bronwen Lacey	Resigned July 2003
Mr Tim Lyddon	
Mr John Lynch	
Mr Adrian Macdonald	
Mr Ian Macdonald	Also member of Executive Committee. Vice-Chair.
Mrs Catherine Maltbaek	
Dr Patrick McGovern	Resigned July 2003
Mrs Gill Millar	
Mr Graham O'Callaghan	Also member of Executive Committee
Mr Eddie Owen	
Mrs Anne Perry	
Mr Colin Pidduck	
Mrs Ruth Powell-Thomas	
Dr Chris Roberts	Also member of Executive Committee
Mrs Joan Rodmell	
Mrs Jackie Savage	
Mr David Smale	
Mrs Lynn Smith	
Mrs Lawrie Thorne	
Mr Chris Watts	Also member of Executive Committee
Mr Steve West	Also member of Executive Committee
Mrs Kate Whitehead	
Cllr Nicky Wildy	Appointed June 2003.
Mr David Williams	Also member of Executive Committee

### Project Director

Graham Seddon

**Secretary to the Forum**

Mrs Sarah Paul – until July 2003  
Miss Glyn Fuge – from July 2003

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# Report of the Trustees

The Trustees present their report and the audited financial statements for the period ended 31 December 2003.

## Constitution and principal activities

The Forum is a corporate body and exempt charity established on 1 January 1999 under the School Standards and Framework Act 1998. The Forum does not have a share capital. This Act and its associated Regulations are the primary governing documents of the Forum. Trustees of the Forum are appointed by School Governing Bodies, Partner Organisations and existing Forum members.

The principal activity of the Forum is to improve standards within the Schools that are part of its 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 specifies, amongst other things

- to raise educational achievement at all Key Stages;
- to reduce authorised and unauthorised absences;
- to raise the self esteem and confidence of pupils within the Zone;
- to increase the status and value of education in the eyes of pupils and the community;
- to reduce the levels of social exclusion and disaffection amongst pupils by establishing joint strategies with other agencies; and
- to enhance staying on rates and access to suitable employment.

## Future prospects

Under the 1998 School Standard and Framework Act the Education Action Zone was given a statutory life of no more than five years. As this period ended on 31 December 2003 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 31 December 2003 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 net book values of assets held immediately prior to closure.

## Organisation and objectives

The sole activity of the Forum is the operation of the Plymouth Education Action Zone.

The operational management structure of the EAZ consists of the Project Director, Co-ordinator for Teaching, Learning and Leadership Development, Co-ordinator Out of Schools Hours Learning, Music Zone Director, Literacy Teacher and Co-ordinator of the Key Skills Programme, Literacy Teacher and Co-ordinator of the Excellence Challenge Programme. These six posts constitute the EAZ Senior Management Team.

The Project Director reports to the Forum which met four times in the period to 31 December 2003. The Director also reports to the Executive Committee which meets more frequently to conduct the business of the Forum. The Executive seeks to involve schools, business and partners and encourages involvement in decision making at all levels. The LEA Personnel Advisor to the Forum reports to the Executive Committee, as does the Plymouth EAZ Bursar.

## Developments, activities and achievements

The EAZ completed its operations on 31 December 2003. During the financial year 2003 it has utilised the Action Plan for the period April 2002 to December 2003. This Action Plan represented the final plan submitted to the DfES and formed the basis of activities for the remaining life of the Zone. The main areas of activities are under the following strands

- i Curriculum;
- ii Early Years;
- iii Social Inclusion;
- iv Out of Hours Learning; and
- v Continuing Professional Development.

The Curriculum Strand continued to have as its main priority the raising of standards in numeracy and literacy at all Key Stage Levels and GCSE grades. In 2003, both Senior Schools achieved GCSE 5 A\*-C results far in excess of their floor targets. Both senior schools in the Zone have received funding for Leadership Incentive Grant and the Excellence Challenge programme (now known as Aim Higher). The Excellence Challenge programme has seen the introduction of new GCSE courses such as Astronomy, and Design Technology, along with GNVQ in manufacturing based subjects. In addition the HIPACT residential programme has been moved into the remit of the Excellence Challenge Programme.

The extension of the Early Years Parent to Parent programme has been successfully extended into Marlborough Primary and Mount Wise Nursery Schools. New parent link workers have been trained to sustain the project beyond the life of the Zone. The Zone's Family Education Workers have both taken up posts with other organisations in order to sustain this project.

We were successful in appointing a fully qualified Speech and Language Therapist in July 2002 who worked with all of the Zone schools during her time with us. Unfortunately she left at the end of the Spring Term 2003 but with the ongoing support of a member of staff from Ernesettle Infants School, most schools now have a Teaching Assistant with skills in speech and language therapy.

Social Inclusion continues to be a very important aspect of the work of the Zone, both in terms of raising self esteem and addressing behavioural difficulties and attendance problems. An EWA, based at Parkside Community Technology College along with the Counsellor who also operates outreach work to all schools within the DASAC, have been particularly effective. Tamarside Community College have one dedicated Counsellor and a third Counsellor has worked in the remainder of the Tamarside Academic Council Schools.

Our parent education workers have continued to expand their groups within the two academic councils and both have been involved in the setting up of two new Sure Start projects largely within the boundaries of the Zone.

The Coordinator of the One Stop Shop (Integrating Children's Services) based at Tamarside Community College was successful in her bid for funding from the Neighbourhood Regeneration Fund. The Zone part-funded the establishment of a drop-in centre for this programme in order to ensure its sustainability beyond 31 December 2003.

The Drama Therapy programme has further extended its activities into two more Zone schools with the addition of a fourth therapist working on a freelance basis.

The Music Zone continues its successes and popularity. In February 2003, they moved into their new premises at Devonport following the refurbishment of a former social club building that had fallen into disrepair. This move has been as a result of partnership collaboration with SW Arts, Plymouth City Council, Space for Sport and the Arts, and National Foundation for Youth Music. The Music Zone will continue, funded by NFYM and the Plymouth Department for Lifelong Learning.

Out of Schools Hours Learning Clubs, funded via New Opportunities Fund, continued across the Zone schools until 31 August 2003. Activities to enhance curriculum based studies have been included in the clubs, for example GCSE Geography Field Trips, Duke of Edinburgh Award, and booster classes. Summer Schools 2003 included visits to France and Belgium as well as a Geography Field Visit to Snowdonia. This was a requirement identified during our Ofsted inspection in 2001 and also drawn on by NOF representatives when they visited the Zone in 2002.

The Continuing Professional Development Coordinator has been successful in establishing a Collaborative Leadership Group for Head Teachers, training for classroom assistants facilitated by the Plymouth College of Further Education has been accessed, the Transforming Learning programme has continued to expand across the Zone and Zone staff have been able to access appropriate training to enhance their employment prospects when the Zone finishes at the end of December 2003.

## 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 DfES in the form of recurrent grants, the use of which is restricted to particular purposes. The grants received during the period 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 including Aim Higher for £34,500. This was applied to the HiPact Programme, Undergraduate Experiences hosted at the College of St Mark and St John, Plymouth, additional GCSE courses, staffing and resourcing of study centres in both of the Zone's technology colleges.

During 2003 the EAZ received donations from commercial sponsors including SWEB, National Trust, Glyndebourne Opera and WH Smith. These donations have been given to the EAZ to assist it to achieve its Action Plan and have been fully expended.

Expenditure for the period was covered by grants from the DfES, other income and balances brought forward. The excess of expenditure over income for the period was £114,000.

The LEA Personnel Advisor, alerted the Executive Committee to a possible liability at the end of the Zone's life with regard to strain payments and a potential capitalisation deficit within the Local Government Pension Scheme (see notes 16 and 20). The Executive, on behalf of the Forum, authorised an actuarial valuation and estimate of the Zone's scheme and following this a potential liability totalling £356,000 was identified. Resulting from this the Forum had to freeze the budget for a considerable number of the programmes in the Action Plan, to ensure that sufficient funds were available to meet this potential liability. This issue was resolved by the ODPM in July 2003 and programmes were re-activated very quickly in order to expend monies to the benefit of children in the Zone.

At 31 December 2003 the net book value of fixed assets was zero and movements in tangible fixed assets are shown in note 13 to the financial statements. The assets were used exclusively for providing education support services to the pupils of the Zone.

## Fund review

When the EAZ ceased to operate on 31 December 2003 its fund balances were nil. Fund balances existing prior to this date were utilised in fulfilment of the Zone's objectives. Immediately prior to cessation £87,267 was transferred to Plymouth City Council Local Education Authority, 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 EAZ worked closely with its partnership schools to achieve the Forum's objectives. The partnership schools were

- Barne Barton Primary School;
- Bull Point Primary School;
- The Cathedral School of St. Mary;
- Ernesettle Infant School;
- Ernesettle Junior School;
- Ham Drive Nursery School;
- High Street Primary School;
- Marlborough Primary School;
- Mill Ford School;
- Morice Town Primary School;
- Mount Tamar School;
- Mount Wise Primary School;
- North Prospect Community School;
- Parkside Community Technology College;
- Plaistow Hill Infant School;
- St Budeaux Foundation (C of E Aided) Junior School;
- St George's C of E Primary School;
- St Peter's C of E Primary School;
- Tamarside Community College;
- Victoria Road Primary School; and
- Weston Mill Community School.

The Forum has contracted with Plymouth City Council to provide payroll and personnel services.

The Personnel and Training Officer from Gleasons Plc has agreed to provide an 'internal audit' facility for the Zone and a representative of the local authority finance team has also agreed to be available to provide ad hoc accounting and financial assistance.

Business sponsors during the period are shown in Note 5 to the accounts.

## Disabled persons

The Forum, through its personnel and payroll services level agreements with the LEA, operates under the policies of the LEA and adopts these as appropriate. The majority of Zone staff are direct employees of the Forum, although a few are employed by third parties and their salary costs charged to the Zone for reimbursement.

## Post balance sheet events

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

The Zone ceased all activities at the end of its statutory life on 31 December 2003. At this date it transformed into the Plymouth Excellence Cluster. Expenditure for the period ended 31 December 2003 included redundancy costs of £288 and early retirement benefit costs of £58,900 relating to two members of staff.

## Reserves policy

The Forum cannot build up restricted reserves of 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 it has been included in the Action Plan budget and forms a part of the income required to achieve the aims and objectives of the Forum.

## Risk management

The risk assessment reviewed in 2001-2002 and its associated strategies remained in place during the period ending 31 December 2003. The Project Director undertook a review of the assessment in March 2003 and this was approved by the Forum at the meeting held on 12 May 2003. 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 which 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 effectively and economically. This process has been in place for the period ended 31 December 2003 and up to the date of approval of the annual report and accounts and accords with Treasury guidance.

As the Forum ceased on 31 December 2003, the system of internal control reflected the requirement to identify, evaluate and mitigate the principal risks associated with closure, including

- loss of key staff.

### b Review of internal controls

As Trustees, we also have responsibility for reviewing the effectiveness of the system of internal control. In 2002 the Forum established the following processes

- identification of the Forum's objectives and key risks. The Forum carried out a detailed review of its activities and produced a plan setting out the major opportunities available to it and the risks to which it is exposed;
- the Forum has established systems and procedures as recommended by Price Waterhouse to mitigate risks identified in the plan. In addition the Forum and its Executive Committee monitor the operational and financial performance of the charity on a regular basis;
- the Forum approved the risk assessment on 12 May 2003; and
- the risk assessment clearly identified the monitoring role of the Project Director, Executive Committee and Forum.

## Statement of Trustees' responsibilities for the Financial Statements

Under the School Standards and Framework Act 1998, 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 made 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 11 July 2005 and signed on its behalf by

*Keith Ballance*  
Forum and Executive Committee

## 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 13 to 27 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 17 and 18.

### Respective responsibilities of the Trustees and Auditor

As described on page 10 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 page 9 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.

Following the passing of the Plymouth Education Action Zone (Dissolution) Order 2003, the Zone ceased to exist with effect from 31 December 2003. Accordingly as explained in the Trustee's 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 Plymouth EAZ at 31 December 2003 and of its incoming resources, application of resources and cash flows for 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

14 July 2005

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## Statement of Financial Activities for the period ended 31 December 2003

	Notes	Unrestricted funds £000	DfES £000	Restricted funds Other £000	Fixed assets £000	<b>Total 2003-2004 £000</b>	Total 2002-2003 £000
<b>Incoming resources</b>							
Grants receivable	2, 3	0	693	48	0	<b>741</b>	969
Other government grants	4	0	0	61	0	<b>61</b>	145
Private sector contributions	5	77	0	80	0	<b>157</b>	294
Public sector contributions	5	11	0	0	0	<b>11</b>	37
Other income	6	26	0	0	0	<b>26</b>	21
<b>Total incoming resources</b>		114	693	189	0	<b>996</b>	1,466
<b>Resources expended</b>							
Costs of generating funds		0	0	0	0	<b>0</b>	0
<b>Net incoming resources for charitable application</b>		114	693	189	0	<b>996</b>	1,466
<b>Charitable expenditure</b>							
<i>Costs in furtherance of charitable objectives</i>							
Provision of education	7	19	177	72	0	<b>268</b>	413
Education support costs	7	99	292	85	1	<b>477</b>	629
Grants payable	7	11	85	55	6	<b>157</b>	241
Management and administration	7	0	127	0	0	<b>127</b>	144
<b>Total charitable expenditure</b>		129	681	212	7	<b>1,029</b>	1,427
Costs of termination of operations	9	0	81	0	0	<b>81</b>	0
<b>Total resources expended</b>		129	762	212	7	<b>1,110</b>	1,427
<b>Net incoming/(outgoing) resources before transfers</b>		(15)	(69)	(23)	(7)	<b>(114)</b>	39
Funds transferred to Sure Start, N. Prospect							
Transfers between funds		0	0	0	0	<b>0</b>	0
<b>Net movement in funds</b>		(15)	(69)	(23)	(7)	<b>(114)</b>	39
Fund balances brought forward at 1 April 2003		15	69	23	7	<b>114</b>	75
<b>Fund balances carried forward at 31 December 2003</b>	17, 18	0	0	0	0	<b>0</b>	114

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 in the net movement of funds stated above and its historical equivalent.

All items dealt with in arriving at the Net Movement in Funds for 2003-2004 relate to discontinued operations.

Further analysis of the income and expenditure for the period is shown on page 14 and the overall financial position at the period end is summarised in the balance sheet on page 15.

*The notes on pages 17 to 27 form part of these accounts.*

## Income and Expenditure Account for the period ended 31 December 2003

	Notes	2003-2004 £000	2002-2003 £000
<b>Income</b>			
DfES EAZ recurrent grant	2	693	837
DfES EAZ fixed asset grant	2	0	8
Other DfES grants	3	48	124
Other government grants	4	61	145
Private sector contributions	5	157	294
Public sector contributions	5	11	37
Other income	6	26	21
<b>Total income</b>		<b>996</b>	<b>1,466</b>
<b>Charitable expenditure</b>			
DfES EAZ grant expenditure	7	694	827
Other DfES grant expenditure	7	65	110
Other government grant expenditure	7	59	145
Depreciation	7	1	1
Other expenditure	7	210	344
<b>Total charitable expenditure</b>		<b>1,029</b>	<b>1,427</b>
Costs of terminating operations	9	81	0
<b>Total resources expended</b>		<b>1,110</b>	<b>1,427</b>
<b>Excess of income over expenditure</b>		<b>(114)</b>	<b>39</b>
<b>Net transfers to/from funds</b>			
DfES EAZ fund	17	(69)	10
Other restricted funds	17	(30)	21
Unrestricted funds	18	(15)	8
<b>Net movement in funds</b>		<b>(114)</b>	<b>39</b>

The Income and Expenditure account is derived from the Statement of Financial Activities on page 13 which, together with the notes to the accounts on pages 17 to 27 provide full information on the movements during the period on all the funds of the Forum.

All items dealt with in arriving at the net movement in funds for 2003-2004 relate to discontinued 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 17 to 27 form part of these accounts.*



## Balance Sheet as at 31 December 2003

	Notes	31 December 2003 £000	31 March 2003 £000
<b>Fixed assets</b>			
Tangible assets	13	<u>0</u>	<u>7</u>
		<b>0</b>	<b>7</b>
<b>Current assets</b>			
Debtors	14	<u>0</u>	<u>71</u>
Cash at bank and in hand		<u>0</u>	<u>105</u>
		<b>0</b>	<b>176</b>
<b>Creditors: amounts falling due within one period</b>	15	<u>0</u>	<u>69</u>
<b>Net current assets</b>		<b>0</b>	<b>107</b>
<b>Net assets</b>		<b>0</b>	<b>114</b>
<b>Funds</b>			
Restricted funds	17	<u>0</u>	<u>99</u>
Unrestricted funds	18	<u>0</u>	<u>15</u>
		<u><b>0</b></u>	<u><b>114</b></u>

The financial statements were approved by the Forum on 11 July 2005 and signed on its behalf by

*K Ballance*  
Forum and Executive Committee

## Cash Flow Statement for the period ended 31 December 2003

	Note	2003-2004 £000	2002-2003 £000
<b>Operating activities</b>			
<i>Receipts</i>			
Recurrent EAZ grant received from DfES	2	<b>693</b>	845
Other receipts from DfES	3	<b>48</b>	124
Other government grants	4	<b>61</b>	145
Private sector sponsorship	5	<b>80</b>	76
Other receipts		<b>96</b>	80
		<b>978</b>	1,270
<i>Payments</i>			
Staff costs		<b>535</b>	605
Other cash payments		<b>549</b>	652
<b>Net cash inflow from operating activities</b>	21	<b>(106)</b>	13
<b>Returns on investments and servicing of finance</b>			
Interest received		<b>1</b>	1
		<b>1</b>	1
<b>Capital expenditure</b>			
Purchase of tangible fixed assets		<b>0</b>	8
Receipts from sale of tangible fixed assets		<b>0</b>	0
		<b>0</b>	8
<b>Increase/(decrease) in cash in the period</b>		<b>(105)</b>	6

# Notes to the Financial Statements

## 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. The Plymouth EAZ Forum was established under the School Standards and Framework Act and has a three year lifespan from January 1999. The Secretary of State agreed to extend the life of the Forum by a further two years. This period ended on 31 December 2003 and these accounts have been prepared on the basis of cessation at that date.

### *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 where applicable. Where the Forum has discretion in how to apply such contributions the income is treated as unrestricted.

### *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 costs between direct provision of education and other expenditure*

In accordance with the charities SORP, expenditure has been analysed between charitable and other expenditure. The only activity undertaken by the EAZ is the operation of the Plymouth EAZ. 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

<b>Cost category</b>	<b>Basis of apportionment</b>
Staff costs	Time Spent
Premises costs	Percentage of use
Office	Percentage of use
Professional fees	Percentage of use
Repairs	Percentage of use
General expenses	Percentage of use

*Tangible fixed assets*

The Forum has a policy of treating items costing over £4,000 as assets represented on the Balance Sheet. During the financial year 2002-2003 the Forum purchased a commercial vehicle for use by the Music Zone. The Forum has adopted a policy of straight line depreciation at 20% to be charged at the end of each financial year. This vehicle was granted to a school at the end of this period.

*Lease assets*

There are none.

*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.

*Investments*

There are none.

*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 full cost of the Forum's pension contributions on behalf of its employees is recognised in the year those contributions are made. Further detailed information is set out in Note 16.

**2 DfES EAZ grant**

	<b>2003-2004</b>	2002-2003
	<b>£000</b>	£000
DfES grant received in period	<b>693</b>	845
Carry over from previous period	<b>69</b>	59
<i>Less</i>		
Amounts due from DfES	<b>0</b>	0
Amount used to purchase fixed assets	<b>0</b>	(8)
Total grant available to spend	<b>762</b>	896
Spent in the period	<b>762</b>	827
Underspent grant/[funded from general fund]	<b>0</b>	69
Maximum permitted carry over level	<b>0</b>	73
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>2003-2004</b> <b>£000</b>	2002-2003 £000
Aim Higher	<b>34</b>	42
Schools Facing Challenging Circumstances	<b>0</b>	70
Gifted and Talented Summer Schools	<b>9</b>	9
Literacy and Numeracy Easter Schools	<b>2</b>	0
Threshold Grant	<b>3</b>	3
	<b>48</b>	124

**4 Other government grants**

	<b>2003-2004</b> <b>£000</b>	2002-2003 £000
Excellence Challenge (LSC)	<b>2</b>	10
Single Regeneration Budget (SRB)	<b>4</b>	17
New Opportunities Fund (NOF)	<b>55</b>	118
	<b>61</b>	145

## 5 Business contributions

	Cash	In Kind	<b>Total</b>	Total
	£000	£000	<b>2003-2004</b>	2002-2003
			<b>£000</b>	£000
<b>Private sector contributions</b>				
BAe Systems	0	1	<b>1</b>	3
SWEB	0	1	<b>1</b>	2
DML	0	0	<b>0</b>	1
Western Power	0	1	<b>1</b>	1
Business in the Community	0	0	<b>0</b>	1
National Trust	4	0	<b>4</b>	8
Provident Financial	0	0	<b>0</b>	1
ETTA	0	1	<b>1</b>	1
Glyndebourne Opera	0	0	<b>0</b>	5
Live Music Now	0	0	<b>0</b>	2
HSBC Bank	0	0	<b>0</b>	1
WH Smith	0	3	<b>3</b>	5
Softology	0	0	<b>0</b>	52
London Electric	0	1	<b>1</b>	0
National Marine Aquarium	0	10	<b>10</b>	0
Music Donor	76	0	<b>76</b>	106
Work Experience at various private sector businesses	0	50	<b>50</b>	102
Other	0	9	<b>9</b>	3
<b>Total private sector</b>	<b>80</b>	<b>77</b>	<b>157</b>	<b>294</b>
<b>Public sector contributions</b>				
Tamarside Community College	0	11	<b>11</b>	23
Parkside Community Technology College	0	0	<b>0</b>	2
John Kitto Community College	0	0	<b>0</b>	12
Other	0	0	<b>0</b>	0
<b>Total public sector</b>	<b>0</b>	<b>11</b>	<b>11</b>	<b>37</b>

## 6 Other income

	<b>2003-2004</b>	2002-2003
	<b>£000</b>	£000
Interest receivable	<b>1</b>	1
Sundry income	<b>25</b>	20
	<b>26</b>	21

**7 Total resources expended**

	Staff Depreciation		Other	<b>Total</b>	Total
	£000	£000	£000	<b>2003-2004</b>	2002-2003
				<b>£000</b>	£000
Direct provision of education	182	0	86	<b>268</b>	413
Education support costs	166	0	311	<b>477</b>	629
Grants payable	0	0	157	<b>157</b>	241
Management and administration	109	1	17	<b>127</b>	144
Costs of generating funds	0	0	0	<b>0</b>	0
Costs of termination of operations	78	0	3	<b>81</b>	0
	<u>535</u>	<u>1</u>	<u>574</u>	<b><u>1,110</u></b>	<u>1,427</u>
<b>Of which</b>					
DfES grant expenditure	413	0	281	<b>694</b>	827
Other DfES grant expenditure	0	0	65	<b>65</b>	110
Other government grant expenditure	0	0	0	<b>0</b>	0
Excellence challenge	0	0	0	<b>0</b>	10
New opportunities fund	13	0	42	<b>55</b>	118
SRB	0	0	4	<b>4</b>	17
Other expenditure	31	0	179	<b>210</b>	344
Depreciation	0	1	0	<b>1</b>	1
Costs of termination of operations	78	0	3	<b>81</b>	0
	<u>535</u>	<u>1</u>	<u>574</u>	<b><u>1,110</u></b>	<u>1,427</u>

**Grants paid**

	Raising achievement	Developing employability	<b>Total</b>	Total
	2003-2004	2003-2004	<b>2003-2004</b>	2002-2003
	£000	£000	<b>£000</b>	£000
Parkside Commn Tech. College	3	5	<b>8</b>	53
Tamarside Community College	52	41	<b>93</b>	137
Morice Town Primary School	7	0	<b>7</b>	4
Marlborough Primary School	1	3	<b>4</b>	3
Mill Ford Special School	2	0	<b>2</b>	4
North Prospect Comm. School	10	0	<b>10</b>	2
High Street Primary School	2	0	<b>2</b>	8
Mount Wise Primary School	18	0	<b>18</b>	15
Bull Point	6	0	<b>6</b>	0
John Kitto Community College	0	0	<b>0</b>	6
University of Plymouth	6	0	<b>6</b>	8
College of St Mark and St John	0	0	<b>0</b>	1
Other	1	0	<b>1</b>	0
<b>Total</b>	<u>108</u>	<u>49</u>	<b><u>157</u></b>	<u>241</u>

## 8 General expenditure

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

	<b>2003-2004</b>	2002-2003
	<b>£000</b>	£000
Direct provision of education	<b>86</b>	164
Educational supplies and services	<b>180</b>	109
Educational services (in Kind)	<b>77</b>	174
Music Zone visits and operating costs	<b>0</b>	23
Music Zone workshops	<b>26</b>	5
Music Zone summer schools	<b>5</b>	4
Music Zone instruments and other exp	<b>23</b>	53
EAZ grants	<b>157</b>	241
Occupancy costs	<b>5</b>	14
Supplies and services	<b>3</b>	20
Auditors remuneration	<b>6</b>	6
Other accountancy/actuary fees	<b>3</b>	1
Trustee expenses	<b>0</b>	0
Termination of operations	<b>3</b>	0
Miscellaneous	<b>0</b>	6
	<b>574</b>	820

## 9 Costs of termination of operations

	<b>2003-2004</b>	2002-2003
	<b>£000</b>	£000
Staff costs arising from Zone closure	<b>78</b>	0
Cost of post-Zone services provided by nominated successor body	<b>3</b>	0
Amounts transferred to nominated successor body to meet residual Zone liabilities	<b>0</b>	0
Transformation consultancy	<b>0</b>	0
	<b>81</b>	0



## 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	1	1
Administration	2	3
Teaching staff	4	5
Teaching support staff	8	8
Music zone	2	2
Out of hours learning	2	2
<b>Total employees</b>	<b>19</b>	<b>21</b>

### Staff costs for the above persons

	2003-2004 £000	2002-2003 £000
Wages and salaries	382	524
Social security costs	34	36
Other pension costs (see note 16)	41	46
Costs of termination of operations	78	0
<b>Total staff costs</b>	<b>535</b>	<b>606</b>

Costs associated with Zone closure comprised redundancy costs of £288, retention payments of £18,492 and early retirement pensions costs of £58,901.

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

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

Staff costs include only those personnel employed direct by Plymouth EAZ. All other staff costs are included in programme delivery, or grant expenditure.

## 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.

Travel and subsistence expenses reimbursed in the period to 31 December 2003 totalled £nil.

### *Interests in transactions*

None of the Trustees has declared, or is believed to have an interest in any of the services provided to the Forum during the period.

## 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 was £1,087 (2002-2003: £1,386).

The Forum also insured against any losses of money or goods resulting from fraud or dishonesty by Forum employees. The insurance provided cover up to £250,000 and the cost for the period was incorporated in the premium for Combined Office Insurance which totalled £1,322 (2002-2003: £1,686).

It is not therefore possible to calculate the cost of the fidelity cover.

## 13 Tangible fixed assets

	Furniture, equipment and vehicles £000	Computer equipment and software £000	<b>Total 2003-2004 £000</b>	Total 2002-2003 £000
<b>Cost acquired since incorporation</b>				
At 1 April 2003	8	0	<b>8</b>	0
Capital expenditure	0	0	<b>0</b>	8
Disposals	8	0	<b>8</b>	0
<b>At 31 December 2003</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>
<b>Depreciation</b>				
At 1 April 2003	1	0	<b>1</b>	0
Charged in period	1	0	<b>1</b>	1
Disposals	2	0	<b>2</b>	0
<b>At 31 December 2003</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>
<b>Net book value</b>				
<b>At 31 December 2003</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>

The net book value at 31 December 2003 represents fixed assets used for

	Furniture, equipment and vehicles £000	Computer equipment and software £000	<b>Total 2003-2004 £000</b>	Total 2002-2003 £000
<b>Charitable purposes</b>				
Educational provision	0	0	<b>0</b>	0
Support services	0	0	<b>0</b>	7
Management and administration	0	0	<b>0</b>	0
<b>Other purposes</b>				
Fundraising	0	0	<b>0</b>	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>

	<b>Total 2003-2004 £000</b>	Total 2002-2003 £000
<b>Source of funding for assets acquired</b>		
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>
Net book value of fixed assets transferred to schools upon Zone closure	<u>6</u>	<u>0</u>

#### 14 Debtors

	<b>2003-2004 £000</b>	2002-2003 £000
Prepayments	0	6
Sundry debtors	0	2
Accrued income	0	63
	<u>0</u>	<u>71</u>

#### 15 Creditors: Amounts falling due within one year

	<b>2003-2004 £000</b>	2002-2003 £000
Taxation and social security	0	0
Sundry creditors	0	44
Accruals	0	25
	<u>0</u>	<u>69</u>

#### 16 Pensions and similar obligations

	<b>2003-2004 £000</b>	2002-2003 £000
<b>Other pension costs comprise</b>		
Defined benefit scheme - regular cost	41	46
Defined contribution scheme	0	0

The Zone's employees belong to the following pension schemes

##### *Teachers' Superannuation Scheme for England and Wales*

<b>Nature of scheme</b>	<b>Defined</b>	<b>Defined</b>
Zone's contribution rate in 2003-2004	13.50%	8.35%
Zone's contribution in the period	£22,969	19,668
Zone's contribution in future years	£0	

The Teachers' Pension Scheme is an unfunded multi-employer scheme. 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. Due to the multi-employer nature of the fund the Zone is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis.

**2003-2004**    2002-2003  
**£000**            £000

*Devon County Council Pension Scheme*

<b>Nature of scheme</b>	<b>Defined</b>	<b>Defined</b>
Zone's contribution rate in 2003-2004	9.60%	9.60%
Zone's contribution in 2003-2004	£17,668	25,815
Zone's contribution in future years	£0	

The Devon County Council Pension Fund is a defined benefit scheme based on final pensionable salary. The most recent valuation was carried out as at 31 March 2001, and has been updated by independent actuaries. At 31 March 2003 the share of assets in the fund attributable to the Zone was £340,000. The share of the liabilities attributable to the Zone was £596,000. The fund was therefore in deficit at that date of £256,000. In addition a further estimated cost relating to Strain payments in respect of employees qualifying for early retirement of £58,901 has been identified. The Strain payments are provided in full in these accounts but any further liabilities arising from the presence of a pension fund capitalisation deficit, attributable to Zone staff, will be met by the Local Education Authority and is not therefore treated as a cost to the Zone.

**17 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	<b>Balance at 31 December 2003 £000</b>	Total 31 March 2003 £000
DfES recurrent grant	69	693	(762)	<b>0</b>	69
DfES fixed asset grant	7	0	(7)	<b>0</b>	7
Other	23	179	(202)	<b>0</b>	23
	<u>99</u>	<u>872</u>	<u>(971)</u>	<u><b>0</b></u>	<u>99</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.

The DfES gave approval for the Aim Higher Grant to be carried forward until 31 August 2003. This Grant was received and applied during this period.

The DfES also allowed the Surplus of the Schools Facing Challenging Circumstances Grant to be carried forward and used for programmes akin to SFCC.

**18 Unrestricted funds**

	<b>2003-2004</b> <b>£000</b>	2002-2003 £000
Brought forward at 1 April 2003	<b>15</b>	7
Excess of income over expenditure	<b>(15)</b>	8
<b>Carried forward at 31 December 2003</b>	<b>0</b>	15

**19 Analysis of net assets between funds**

Fund balances at 31 December 2003 are represented by

	Unrestricted funds £000	Restricted funds £000	<b>Total</b> <b>2003-2004</b> <b>£000</b>	Total 2002-2003 £000
Tangible fixed assets	0	0	<b>0</b>	7
Current assets	0	0	<b>0</b>	176
Current liabilities	0	0	<b>0</b>	(69)
Deferred income	0	0	<b>0</b>	0
	<u>0</u>	<u>0</u>	<u><b>0</b></u>	<u>114</u>

**20 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 December 2003 the contingent liabilities were £nil (£356,000 at 31 March 2003).

Costs in respect of the termination of operations have been provided for in full in the accounts.

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

	<b>31 December</b> <b>2003</b> <b>£000</b>	31 March 2003 £000
Net (outgoing) incoming resources	<b>(114)</b>	39
Interest received	<b>(1)</b>	(1)
Depreciation	<b>1</b>	1
Deferred grant released to income	<b>0</b>	0
Profit/(loss) on disposal of fixed assets	<b>0</b>	0
Fixed assets transferred to schools on Zone closure date	<b>6</b>	0
(Increase)/decrease in stocks	<b>0</b>	0
(Increase)/decrease in debtors	<b>71</b>	29
Increase/(decrease) in creditors	<b>(69)</b>	(55)
<b>Net cash inflow from operating activities</b>	<b>(106)</b>	13

## 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 Plymouth 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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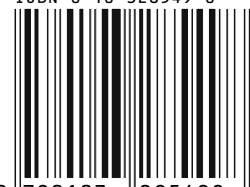
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